

**RESOLUTION NO. 2016-06  
OF THE BOARD OF DIRECTORS  
OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
May 18, 2016**

**RESOLUTION APPROVING THE EL DORADO HILLS COMMUNITY  
SERVICES DISTRICT SUPPLEMENTAL FIVE-YEAR REPORT FOR  
PARK IMPACT FEES AND FORWARDING THE REPORT TO THE  
EL DORADO BOARD OF SUPERVISORS**

**WHEREAS**, AB 1600 was adopted and codified in California Government Code Section 66000 allowing the establishing, increasing or imposing of a development fee as a condition of approval where the purpose and use of the fee were identified and reasonable relationship to the development project was demonstrated; and

**WHEREAS**, the Board of Supervisors of the County of El Dorado ("Board of Supervisors"), by Ordinance Number 4404, added Chapter 13, Section 30 of the El Dorado County Code authorizing the imposition of park and recreation impact mitigation fees ("Park Impact Fees") on new development with the unincorporated area of the El Dorado Hills Community Services District in order to fund park improvements necessary to serve new residential and nonresidential development; and

**WHEREAS**, the Board of Supervisors adopted the current fee by Resolution 177-2007 on July 10, 2007; and

**WHEREAS**, the El Dorado Hills Community Services District ("District") Board of Directors ("Board") approved the 2015 Nexus Study on October 8, 2015; and

**WHEREAS**, the El Dorado Hills Community Services District ("District") Board of Directors ("Board") has received and considered the May 18, 2016 Supplemental Five-Year Report regarding the CSD's Park Impact Fees.

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the Board hereby:

1. The Board finds pursuant to the California Environmental Quality Act ("CEQA"), this action is not a "project" because the Resolution relates to a mechanism for funding park development and recreation and operation facilities construction but does not involve a commitment to any specific project for such purposes that may result in a potentially significant impact on the environment. (CEQA Guidelines § 15378.)
2. Receives and adopts the findings set forth in the May 18, 2016 Supplemental Findings regarding the CSD's Park Impact Fees.

**BE IT FURTHER RESOLVED** that by the Board of Directors of the El Dorado Hills Community Services District forwards these findings to the El Dorado County Board of Supervisors pursuant to the County's request.

**PASSED AND ADOPTED** by the Board of Directors of the El Dorado Hills Community Services District, at a special meeting held on the 18th of May, Two-thousand and Sixteen, by the following vote of said Board:

May 18, 2016

AYES: 5  
NOES: 0  
ABSTAIN: 0  
ABSENT: 0

ATTEST:

  
\_\_\_\_\_  
Terry Crumpley, President  
Board of Directors

  
\_\_\_\_\_  
Brent Dennis, Secretary  
Board of Directors

**Board of Directors**  
**Special Meeting Agenda<sup>1</sup>**  
**Wednesday, May 18, 2016**  
**4:00 pm**

Estab: May 21, 1962

**Terry Crumpley, President**  
**Allan Priest, Vice President**  
**Noelle Mattock, Director**  
**Wayne Lowery, Director**  
**William F. (Billy) Vandegrift, Director**

**Mission Statement**

*"Enhance the quality of life for El Dorado Hills Residents through innovative, responsible leadership and by providing superior services and facilities."*

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**Call to Order<sup>2</sup>**

- Roll Call
- Pledge of Allegiance
- Moment of Silence to honor those Americans serving in the Military
- Adoption of Agenda<sup>3</sup>

**Board of Director Comments and Future Agenda Items**

**Public Comment<sup>4</sup>**

<sup>1</sup> **Public Records Available:** Any writing that is a public record and is distributed to all or a majority of the Board of Directors is available for immediate public inspection in the District Office, 1021 Harvard Way, El Dorado Hills. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

<sup>2</sup> **Speaker's Card/Request to Speak:** If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.

<sup>3</sup> **Adoption of Agenda:** This agenda may be amended up to 24 hours (4:00 p.m. Tuesday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.

<sup>4</sup> **Community Comments:** At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.

**General Business**

- 1. Approve Park Impact Fee Supplemental Information Report and Adoption of Resolution 2016-05 Approving Park Impact Fee Supplemental Information Report.**

**Adjournment**

*The next regularly scheduled meeting of the El Dorado Hills Community Services District Board of Directors is June 9, 2016 at 1021 Harvard Way, El Dorado Hills, California.*

This agenda and packet items are available online at the EDHCSO  
website: [http://www.edhcsd.org/board\\_of\\_directors.html](http://www.edhcsd.org/board_of_directors.html)

***ADA COMPLIANCE STATEMENT***

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [mail@edhcsd.org](mailto:mail@edhcsd.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.*





**EL DORADO HILLS  
COMMUNITY SERVICES DISTRICT**

**AGENDA REPORT**

**To:** Board of Directors

**From:** Brent Dennis, General Manager *Brent Dennis*

**Prepared By:** Kevin A. Loewen, Parks and Planning Director

**Meeting Date:** May 18, 2016

**Report Date:** May 16, 2016

**Subject:** **Supplemental Information Report for the Community Services District Park Impact Fees**

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**Recommended Action:**

Approve:

1. Park Impact Fee Supplemental Information Report;
2. Resolution 2016-05 Approving Park Impact Fee Supplemental Information Report.

**Background:** El Dorado County, as the land use police power agency that levies park impact fees for El Dorado Hills Community Services District, has requested supplementary information related to the uses of park impact fees. That supplementary information is contained within the attached report.

**Issue:** El Dorado County has suspended disbursement of park impact fees for over a year, while requiring that the information contained in the supplementary information report be provided prior to making any new or retroactive disbursements. The last disbursement was August 19, 2014 totaling \$806,971.40 for a portion of the Valley View Sports Park construction. A list of withheld disbursements are as follows:

- Promontory Lease Payment FY 2015 - \$344,800
- Project Administration 2015 (2%) - \$42,604.16
- Promontory Lease Payment FY 2016 - \$344,800

**El Dorado Hills Community Services District**  
**RE: Park Impact Fee Supplemental Information Report**  
**Date: May 18, 2016**

- Promontory Basketball Courts - \$135,000
- Project Administration 2016 (2%) - \$27,930.96
- Total - \$895,135.12

**Discussion:** The supplementary information report addresses several key questions that are identified within Government Code section 66001(d)(1):

- The purpose to which the fee is to be put.
- The reasonable relationship between the fee and the purpose for which it is charged.
- Identification of the sources and amounts of funding anticipated to complete financing of incomplete improvements.
- Designation of the approximate dates on which the funding for those projects will be applied.

**Fiscal Impact:** Currently \$895,135.12

- Attachments:**
- a. Resolution 2016-05 Approving Park Impact Fee Supplemental Information Report
  - b. Park Impact Fee Supplemental Information Report

**TO:** Sue Hennike, Principal Administrative Analyst  
**From:** Kevin A. Loewen, Director of Parks & Planning  
**DATE:** May 18, 2016



**SUBJECT:** Supplemental Five-Year Report Regarding CSD's Park Impact Fees

Per your email request of March 9, 2016, please consider this supplemental information in support of the El Dorado Hills Community Services District's ("CSD") Park Impact Fee and its 2015 Nexus Study Update in anticipation of the County's reimbursement of the CSD's requested expenses related to its park facilities. As of June 30, 2012, the CSD had expended all funds deposited into the account on or before June 30, 2007. Expenditures are reported annually in the CSD's annual reports to the CSD Board. (See Attachment A, Annual Reports 2007-2015.)

The CSD makes the following supplemental findings pursuant to Government Code section 66001(d)(1):

**(A) The purpose to which the fee is to be put.**

The Park Impact Fee was adopted by El Dorado County Ordinance Number 4404 in 1995 and was updated in 2000, 2002, 2004, 2005, 2006, and 2007. The purpose of the Park Impact Fee is to fund the park improvements necessary to serve new residential and nonresidential development in the CSD. The types of facilities to be funded are currently reflected in the Level of Service identified in Chapter 2 of the Amended Final Report (Revised) Park Impact Fee Nexus Study Update, May 24, 2007 ("2007 Nexus Study"). New development in the CSD will increase the service population and, therefore, the need for parks and recreation facilities. (2007 Nexus Study, page 38.) The Fee funds Parks Development; Recreation Facilities including Community Centers and Aquatics Centers; and Operations Facilities including Administrative Facilities and Maintenance Facilities. (2007 Nexus Study, page 13.)

**(B) A Reasonable Relationship Exists Between the Fee and the Purpose for Which it is Charged.**

The residential Park Impact Fee (2007 to current) is as follows:

Single Family Residential	\$9,806
Single Family residential – Serrano	\$2,452
Age Restricted Residential	\$5,736
Multi-Family Residential	\$8,103
Multi-Family Residential Serrano	\$2,025
Mobile Home	\$7,184

The non-residential fees are calculated and shown in Table 1 of the 2007 Nexus Study, but pursuant to County Ordinance 13.30.050 exempting nonresidential development from the Park Impact Fee, the non-residential fee is not imposed.

The relationship between the Park Impact Fee and the park improvements funded by the Fee is demonstrated through the 2007 Nexus Study. The 2007 Nexus Study identifies the CSD's park and recreation facility level of service based on the 2006 CSD Master Plan and associated Capital Improvement Program. (2007 Nexus Study, pp. 10-13) The Nexus Study identifies the portion of the facilities necessary to achieve the identified level of service attributable to new development. (See 2007 Nexus Study, Table 4.) Specifically, the Nexus Study determined that the following facilities are necessary to serve projected new development in the CSD between 2006 and 2020:

Parks	94.1 acres
Aquatics Facilities	0.77 facilities
Community Centers	28,478 sq. feet
Administrative Offices	6,479 sq. ft.
Maintenance Facilities	7,791 sq. feet.

The 2007 Nexus Study identifies the per unit cost for the development of each of the facilities listed above and multiplies the per unit cost by the units necessary to serve new development. (See 2007 Nexus Study, Table 6.) The total cost of improvements attributable to new facilities was \$63,727,363. This total amount was distributed as a per-unit fee for residential

development and a per square foot fee for nonresidential development based on the demands that each land use places on public facilities. (See 2007 Nexus Study, page 35 and Table 15.) The Park Fee is consistent with the allocation of proportional costs to new developments.

**(C) Identify the sources and amounts of funding anticipated to complete financing of incomplete improvements identified as the “use to which the fee is to be put” pursuant to Government Code section 66001(a)(2).**

The 2007 Nexus Study identified the use to which the fee is to be put as follows:

*For each thousand additional residents, the fee will be used to improve 5.0 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 the new population. The fee will also fund the studies and administration to support the program.(2007 Nexus Study, p. 38.)*

The total cost of these improvements attributable to new facilities was estimated at \$63,727,363. (See 2007 Nexus Study, Table 6.) As of June 30, 2012, the CSD and County had collected \$13,741,619 in impact fees (See Attachment A, Annual Reports, 2007-2012). In order to complete the improvements identified in the 2007 Nexus Study, as of June 30, 2012, the CSD needed to collect an additional \$49,985,744 in impact fees. As of June 30, 2012, the CSD anticipated that the improvements for which the Park Impact Fee was collected would be funded for the most part by future Park Impact Fees and the General Fund. (See Attachment C, capital project budgets contained within annual budget reports for 2007-2015.)

Improvements will be constructed as population growth generates additional impact fee revenue.

**(D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into an appropriate account.**

As of June 30, 2012, the CSD was not waiting for funds from external sources to be deposited into its account to fund the improvements for which the fee was collected.

**(E) Additional Findings**

Through the annual Capital Project Budgets (2007 through 2015) the CSD Board has established approximate construction dates for the construction of the Park facilities for which sufficient funds have been collected.

**Conclusion**

Per your request, the above information has been provided to supplement the information previously submitted to the County for purposes of effectuating the County's reimbursements to the CSD for its park facility expenditures. Should the County require further supplemental information, please notify the CSD of the need and the specific nature of the requested information in a timely manner. The CSD continues to move forward in the development and maintenance of its park facilities and any refusals by the County to reimburse the CSD for its expenditures creates a significant financial hardship to the CSD and stalls the purpose of the voter approved Fees.

**Attachments:**

Attachment A – Annual Reports 2007 - 2015

Attachment B – 2007 Nexus Study

Attachment C – Annual Budget Reports, 2007 through 2015, containing Capital Project Budgets

El Dorado County Resolution #109-2016 EXHIBIT "A"

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# Annual Report of Revenues and Expenditures

District:

El Dorado Hills CSD

Fiscal Year:

2006

Name of Preparer:

Sherry Shannon

## CURRENT YEAR CAPITAL EXPENDITURES

DATE (MTH/YR)	DESCRIPTION OF EXPENDITURE	AMT PAID FROM DEVEL FEE ACCT	AMT PAID FROM OTHER SOURCES	TOTAL
September-05	Hollow Oak Park	220,000	0	220,000
November-05	Promontory Community Park	517,781	0	517,781
March-06	Promontory Community Park	762,181	0	762,181
May-06	Promontory Community Park	269,818	0	269,818
June-06	Fairchild Park	37,996	0	37,996
June-06	Maintenance Building	89,010	0	89,010
June-06	Skate Park	126,950	115,708	242,658
June-06	Stephen Harris Park	585,393	326,385	911,778
June-06	Teen Center	34,407	36,758	71,165
June-06	Promontory Community Park	2,330,221	0	2,330,221
June-06	Creekside Greens Park	121,832	0	121,832

# Annual Report of Revenues and Expenditures

District:

El Dorado Hills CSD

Fiscal Year:

2007

Name of Preparer:

Sherry Shannon

## CURRENT YEAR CAPITAL EXPENDITURES

DATE (MTH/YR)	DESCRIPTION OF EXPENDITURE	AMT PAID FROM DEVEL FEE ACCT	AMT PAID FROM OTHER SOURCES	TOTAL
September-06	Stephen Harris Park	147,154	54,497	201,651
September-06	Teen Center	476,745	716,480	1,193,225
September-06	Creekside Greens Park	26,422	46,575	72,997
September-06	Laurel Oak Park	170,532		170,532
September-06	Bass Lake Sports Park	43,000		43,000
September-06	New York Creek Trail	25,000		25,000
September-06	Serrano Village J Community Park	172,500		172,500
September-06	Valley View South Park	17,000		17,000
September-06	Valley View North Park	10,000		10,000
September-06	Valley View Community Park	30,000		30,000
March-07	Promontory Community Park	367,886	1,000,000	1,367,886

# Annual Report of Revenues and Expenditures

District:  
 Fiscal Year:  
 Name of Preparer:

El Dorado Hills CSD  
2008  
Sherry Shannon

## CURRENT YEAR CAPITAL EXPENDITURES

DATE (MTH/YR)	DESCRIPTION OF EXPENDITURE	AMT PAID FROM DEVEL FEE ACCT	AMT PAID FROM OTHER SOURCES	TOTAL
August-07	Economic & Planning - Park Fee Update	1,503		1,503
August-07	2007 Chevy Silverado	21,314		21,314
October-07	Turf Star - Turf Tender	2,280	12,731	15,011
Oct'07-June'08	Stantec Consulting - Park Design	11,050		11,050
June-08	Black Stone Park	2,858		2,858
June-08	Community Park Bridge Area	8,604	10,100	18,704
June-08	Lake Forest Park	67,135		67,135
June-08	Laurel Oak Park	119,052		119,052
June-08	Promontory Community Park - Phase 1	383,893		383,893
June-08	Promontory Community Park - Phase 2	168,020		168,020
June-08	Stephen Harris Park	10,000		10,000
June-08	Windsor Point Park	29,860		29,860









**Annual Report  
El Dorado Hills Community Services District  
Annual Park Impact Fee Report  
Fiscal Year 2012-2013**

Government Code Section 66006(a) requires local agencies that require the payment of development fees to submit annual and five-year notices detailing the status of those fees. The annual report must be made available to the public within 180 days after the last day of each fiscal year, but not more than 15 days before the scheduled public meeting.

The following is the annual report for the Districts Park Development Fee:

1. Provide a brief description of the type of fee in the account or fund.

The Park Impact Fee is used to pay for the acquisition, design, improvement and expansion of new parks and recreation facilities needed to accommodate future growth.

2. List the amount of the development fee.

Single Family Unit	\$9,806
Multifamily Unit	8,103
Mobile Home Unit	7,184
Age Restricted Unit	5,736
Single Family - Serrano	2,452
Multifamily - Serrano	2,025

3. The beginning and ending fund balance for the development fee account.

Beginning balance as of 7/1/12	\$1,890,749
Ending balance as of 6/30/13	2,404,348

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2013.

4. List the amount of the fees collected and the interest earned.

Fees collected	\$1,282,962
Interest earned	4,127

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2013.



El Dorado County Resolution #109-2016 EXHIBIT "A"

5. Provide an identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

Comm. Park Dog Park	\$ 916	37%
Comm. Park Master Plan/Bridge Area	262,207	41%
Windsor Point Park	114,109	100%

Summary table attached and labeled: Annual Park Impact Fee Expenditure Report for the Fiscal Year Ended June 30, 2013.

6. A description of each interfund transfer or loan made from the account.

No loans were made from the account.

The interfund transfers were transferred out of the Impact Fee account to each construction account when the project started the planning stage. Administration fees are transferred monthly.

Windsor Point Park	\$ 379,420
Financing Payment – Promontory	367,886
CSD Administration Fee	26,310

7. Provide the amount of refund made from the account.

No reimbursements were made from the account.

El Dorado County Resolution #109-2016 EXHIBIT "A"

Project	Beginning Balance 7/1/2012	Developer		Interest Income 2012-2013	Transfers In	Expenditures/ Transfers out	Ending Balance 6/30/2013
		Fees Collected 2012-2013					
Park Development Fee	1,890,749	1,282,962		4,127	126		
Windsor Point Park						379,420	
Financing Payment - Promontory						367,886	
County Admin Fee						0	
CSD Admin Fee						26,310	
<b>Totals</b>	<b>\$1,890,749</b>	<b>\$1,282,962</b>		<b>\$4,127</b>	<b>\$126</b>	<b>\$773,616</b>	<b>\$2,404,348</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

Project	Total AB 1600 Expenditures 2012-2013	Non AB 1600 Expenditures 2012-2013	Total Expenditures 2012-2013	Percentage Funded with Impact Fees	Non AB 1600 Revenue 2012-2013
CAB Roof	0	46	45.71	0%	60
Community Park Dog Park	916	1,560	2,475.90	37%	77
Community Park Master Plan/Bridge Area	262,207	377,322	639,528.65	41%	2,228
Veteran's Memorial	0	5,959	5,958.60	0%	23,335
Windsor Point Park	114,109	0	114,109.36	100%	938
<b>Totals</b>	<b>\$377,232</b>	<b>\$384,886</b>	<b>\$762,118</b>	<b>49%</b>	<b>\$26,638</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

**County of El Dorado  
Development Impact Mitigation Fee Report  
El Dorado Hills Community Services District  
FY 2013-14**

Pursuant to Section 66006 of the Government Code, the County is required to annually make available to the public specific information related to the prior year’s activity for development impact fees within 180 days after the last day of each fiscal year.

**(A) A brief description of the type of fee in the account or fund.**

El Dorado Hills Community Services District utilizes the Development Impact Fees to pay for the acquisition, design, improvement and expansion of new parks and recreation facilities needed to accommodate future growth.

**(B) The amount of the fee.**

El Dorado Hills Community Services District collects the following fees:

Single Family Unit	\$9,806
Multifamily Unit	\$8,103
Mobile Home Unit	\$7,184
Age Restricted Unit	\$5,736
Single Family – Serrano	\$2,452
Multifamily – Serrano	\$2,025

**(C) The beginning and ending balance of the account or fund.**

See table.

<b>Project</b>	<b>Beginning Balance 7/1/2013</b>	<b>Developer Fees Collected 2013-2014</b>	<b>Interest Income 2013-2014</b>	<b>Transfers In</b>	<b>Expenditures/ Transfers Out</b>	<b>Ending Balance June 30, 2014</b>
Park Development Fees	2,404,348.00	2,001,770.00	5,868.00	-		
Valley View Sports Park					400,000.00	
Financing Payment - Promontory					344,206.00	
CSD Administration Fee					4,617.00	
County Admin Fee					-	
	<u>2,404,348.00</u>	<u>2,001,770.00</u>	<u>5,868.00</u>	<u>-</u>	<u>748,823.00</u>	<u>3,663,163.00</u>

**(D) The amount of the fees collected and the interest earned.**

See table from section C.

El Dorado County Resolution #109-2016 EXHIBIT "A"

**(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

Date	Public Improvement	Total Cost of Project	Amount of Fees Expended	Percentage of Cost Funded with Fees
FY 2013-14	Community Park Dog Park	\$13,590.63	\$2,514.00	18%
	Community Park Master Plan/Bridge Area	\$1,393.57	\$66.00	5%
	Vetarans Memorial	\$16,339.00	\$0.00	0%
	Windsor Point Park	\$363,128.00	\$289,020.00	80%
		<u>\$394,451.20</u>	<u>\$291,600.00</u>	<u>74%</u>

**(F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement...and the public improvement remains incomplete.**

Valley View Sports Park	Anticipated Completion December 2014
Community Dog Park	Anticipated Completion August 2015
Windsor Point Park	Completed June 2014

**(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.**

No Loans were made from the account.

The interfund transfers were transferred out of the Impact Fee account to each construction project when the project started the planning stage. Administration fees are transferred monthly.

Valley View Sports Park	\$400,000
Financing Payment – Promontory	\$344,206
CSD Administration Fee	\$ 4,617

**(H) The amount of refunds made.**

No refunds were made from the account.

**Annual Report  
El Dorado Hills Community Services District  
Annual Park Impact Fee Report  
Fiscal Year 2014-2015**

Government Code Section 66006(a) requires local agencies that require the payment of development fees to submit annual notices detailing the status of those fees. The annual report must be made available to the public within 180 days after the last day of each fiscal year.

The following is the annual report for the Districts Park Development Fee:

1. Provide a brief description of the type of fee in the account or fund.

The Park Impact Fee is used to pay for the acquisition, design, improvement and expansion of new parks and recreation facilities needed to accommodate future growth.

2. List the amount of the development fee.

Single Family Unit	\$9,806
Multifamily Unit	8,103
Mobile Home Unit	7,184
Age Restricted Unit	5,736
Single Family - Serrano	2,452
Multifamily - Serrano	2,025

3. The beginning and ending fund balance for the development fee account.

Beginning balance as of 7/1/14	\$3,663,163
Ending balance as of 6/30/15	5,050,777

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2015.

4. List the amount of the fees collected and the interest earned.

Fees collected	\$2,130,208
Interest earned	9,178

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2015.

El Dorado County Resolution #109-2016 EXHIBIT "A"

5. Provide an identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

Comm. Park Dog Park	\$ 9,934	19%
Valley View Sports Park	79,988	100%

Summary table attached and labeled: Annual Park Impact Fee Expenditure Report for the Fiscal Year Ended June 30, 2015.

6. An Identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Comm. Park Dog Park	Completed October 2015
Valley View Sports Park	Completed February 2015

7. A description of each interfund transfer or loan made from the account.

No loans were made from the account.

The interfund transfers were transferred out of the Impact Fee account to each construction account when the project started the planning stage. Administration fees are transferred monthly.

Valley View Sports Park	\$ 406,971
Financing Payment – Promontory	344,800

8. Provide the amount of refund made from the account.

No reimbursements were made from the account.

El Dorado County Resolution #109-2016 EXHIBIT "A"

Project	Total AB 1600 Expenditures 2014-2015	Non AB 1600 Expenditures 2014-2015	Total Expenditures 2014-2015	Percentage Funded with Impact Fees	Non AB 1600 Revenue 2014-2015
Community Park Dog Park	9,934	43,764	53,697.99	19%	
Valley View Sports Park	79,988	0	79,988.09	100%	
<b>Totals</b>	<b>\$89,922</b>	<b>\$43,764</b>	<b>\$133,686</b>	<b>67%</b>	<b>\$0</b>



El Dorado County Resolution #109-2016 EXHIBIT "A"

Project	Beginning Balance 7/1/2014	Developer		Transfers In	Expenditures/ Transfers out	Ending Balance 6/30/2015
		Fees Collected 2014-2015	Interest Income 2014-2015			
Park Development Fee	3,663,163	2,130,208	9,178			
Valley View Sports Park					406,971	
Financing Payment - Promontory					344,800	
County Admin Fee					0	
CSD Admin Fee					0	
<b>Totals</b>	<b>\$3,663,163</b>	<b>\$2,130,208</b>	<b>\$9,178</b>	<b>\$0</b>	<b>\$751,771</b>	<b>\$5,050,777</b>



Economic &  
Planning Systems

*Public Finance*  
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## AMENDED FINAL REPORT (REVISED)

# PARK IMPACT FEE NEXUS STUDY UPDATE

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El Dorado Hills CSD

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## I. INTRODUCTION

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### PURPOSE OF REPORT

The El Dorado Hills Community Services District (CSD) approved its first Park Impact Fee (CSD Park Impact Fee) on March 20, 1997. The CSD Park Impact Fee then was adopted by the El Dorado County (County) Board of Supervisors on June 3, 1997. The CSD Park Impact Fee was updated in 2000, 2002, and again in 2004. Currently, the CSD seeks to update the CSD Park Impact Fee based on the recently prepared "Parks and Recreation Facilities Master Plan" (2006 CSD Park Master Plan), which was completed by MIG, Inc.

The CSD Park Impact Fee is being updated to reflect the changes to and assumptions in the 2006 CSD Park Master Plan. At present, the current CSD Park Impact Fee is not generating the resources necessary to provide adequate park development to meet the needs of new residents. Construction costs have escalated dramatically in recent years, and the physical terrain of the CSD presents challenges (and increased costs) to park and recreation facilities development.

The proposed CSD Park Impact Fee includes a nonresidential component to reflect the benefit that new commercial, office, and industrial development will receive from park facilities. Through the proposed Park Impact Fee, nonresidential development will be allocated a portion of the costs for certain community park, community center, and aquatic facilities only.

As a development impact fee, the CSD Park Impact Fee can only be charged to new development and must be based on the impact of new development on public facilities infrastructure. The purpose of this report is to update the nexus (or reasonable relationship) between new development that occurs in the CSD and the need for additional public improvements and facilities as a result of this new development. This update is based on the standards identified in the 2006 CSD Park Master Plan, as well as existing levels of service provided by the CSD. Information regarding existing and planned facilities, as well as a majority of the cost estimates, is derived from the 2006 CSD Park Master Plan.

After discussing the nexus between new development and the facilities needed to serve new development, this report calculates the impact fees to be levied for each land use based on the proportionate share of the total facility use that each land use in the CSD represents.

## SUMMARY

This report makes findings concerning the nexus between the CSD Park Impact Fee and new development in the CSD, which is anticipated to occur from the present through 2020, which is considered the CSD's buildout period. The cost of parkland development and recreational and operations facilities is allocated between existing and new residential and nonresidential development in the CSD. Following this allocation, fees for new residential and nonresidential development's share of cost are then calculated. The fees vary by land use type and by whether or not the new development falls under the development and disposition agreement between County and the Serrano Development, which provided parkland and development deemed sufficient to mitigate the impacts of its new residents and employees.

**Table 1** summarizes the proposed CSD Park Impact Fee, which is based on the calculations and methodology described in this report. The current CSD Park Impact Fee is provided for reference. The necessary findings for the CSD Park Impact Fee update are presented in the following chapters. The fees are payable at the time of building permit issuance. No fees are to be collected from existing development unless the existing development was subject to prior agreements requiring fee funding for park improvements.

This Nexus Study allocates a portion of the park facility costs to nonresidential development. Employees of commercial, office and industrial developments benefit from park and recreational facilities, though not to the same extent as residents. Nonresidential development is allocated a portion of the costs for certain community park, community center, and aquatic facilities only, which reflects the benefit its employees receive from these facilities. Although this Nexus Study allocates a portion of the costs to nonresidential development; County Ordinance 13.30.050 exempts nonresidential development from being charged a park development impact fee.

The adjusted fee for Serrano is the result of contractual provisions related to park facilities. The updated calculated fee for Serrano is \$2,452 per single-family unit, which is based on Serrano's contribution to all facilities except parkland development. Any multifamily residential development within Serrano, though not planned at this time, would be charged \$2,025 per unit. The park cost allocation to nonresidential development within the Serrano community is similarly not based on park development costs, only the costs associated with major recreation facilities.

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**Table 1**  
**EDHCSD Park Impact Fee Nexus Study**  
**Fee Summary**

Land Use	2007 Current CSD Park Impact Fee per Unit	2007 Proposed CSD Park Impact Fee per Unit
<b>Residential (per unit)</b>		
Single-Family	\$7,073	\$9,806
Single-Family - Serrano	\$2,906	\$2,452
Age-Restricted	\$4,157	\$5,736
Multifamily	\$7,073	\$8,103
Multifamily - Serrano	NA	\$2,025
Mobile Home	\$4,780	\$7,184
<b>Nonresidential (per sq. ft.) [1]</b>		
Commercial	NA	\$0.91
Office	NA	\$1.16
Industrial	NA	\$0.41
<b>Serrano Nonresidential (per sq. ft.) [1]</b>		
Commercial	NA	\$0.32
Office	NA	\$0.41

*"summary"*

[1] County Ordinance 13.30.050 exempts nonresidential development from the EDHCSD Park Impact Fee. Unless the County adopts a new or amended ordinance authorizing collection of the Park Impact Fee from nonresidential land uses, the nonresidential fees in Table 1 will not apply.

The CSD may agree to have certain developers build specific facilities contained in the fee program. In the case of such an agreement, the CSD will require a cost estimate based on the approved design standards for the facilities constructed by the developer. Upon approval by the CSD, the developer may receive a reimbursement or credit based on the portion of their fee obligation that is met through the direct construction of facilities. The CSD also may consider credit for private facilities on a case by case basis.

The development impact fees presented in this report are based on cost estimates provided by the CSD and were developed during the updating of the current 2006 CSD Park Master Plan. If costs change significantly in either direction, or if other funding becomes available, the fees shall be adjusted accordingly. The CSD periodically will conduct a review of facility costs and building trends in the CSD. Based on these reviews, the County and the CSD will make necessary adjustments to the fee program.

## **BACKGROUND AND AUTHORITY**

### **BACKGROUND**

On May 21, 1962, the County Board of Supervisors adopted Resolution No. 98-62 that created the El Dorado Hills CSD. This resolution authorized the CSD the function of providing park and recreation services to the area.

The El Dorado Hills CSD provides a variety of parks, recreational facilities, open space areas, and programs for the CSD residents to enjoy. As the community continues to grow, the CSD needs to provide new recreational facilities to accommodate the needs of new development. Land for new public facilities typically is obtained by the CSD through Quimby parkland dedications or by an in-lieu fee. The CSD's viable options for adding new developed park space and recreational facilities, however, are limited.

The CSD's first Nexus Study was adopted in 1997 and since then has been updated periodically, reflected in increases to the Park Impact Fee based on current population forecasts and updated cost assumptions. In 2000, the County adopted the 2000 El Dorado Hills CSD Park and Recreation Facilities Plan and Nexus Study Update and the associated impact fee of \$2,747 per single-family dwelling unit. The Nexus Study was updated again in 2002 with a fee of \$4,417 per single-family unit. In 2004, the Nexus Study was updated again with a fee of \$6,449 per single-family unit. Only inflationary adjustments were made to the Park Impact Fee during 2005 and 2006.

This Nexus Study updates the CSD Park Impact Fee based on the 2006 CSD Park Master Plan and corresponding capital improvement program (CIP). This report also includes an allocation of costs to new nonresidential development on a per square foot basis. The



CSD Park Master Plan and this report are based on the estimated growth and park and recreation costs necessary to serve CSD residents through the 2006 CSD Park Master Plan buildout of 2020. In the future, the CSD Park Impact Fee will continue to be updated periodically with updated facility, development, and cost-estimate information.

## AUTHORITY

To develop facilities that meet future park and recreational needs, the CSD will continue to rely on the CSD Park Impact Fee and developer-funded "turn-key" parks. The Nexus Study establishes the nexus between development that is projected to occur in the CSD and the necessary public facilities that will be funded by the development impact fee program.

The development impact fee for park and recreation services is consistent with the County General Plan policies adopted by the Board of Supervisors as stated below:

*Policy 10.2.1.4*

*Require new discretionary development to pay its fair share of the costs of all civic, public, and community facilities it utilizes based upon the demand for these facilities that can be attributed to new development.*

On December 19, 1995, the County Board of Supervisors adopted Ordinance No. 4404 to provide a method (a development impact fee program) for districts to mitigate the impacts on park and recreation facilities and services caused by new development. The ordinance discusses the purpose of the development impact fee, procedures to establish and administer a parks and recreation development impact mitigation fee, and the annual review of the development impact fee.

Under the Ordinance Purpose, this is stated:

*A. A development impact mitigation fee is needed to finance capital facilities improvements and equipment acquisition to provide park and recreation services necessitated by New Development within an Impacted District.*

This report has been prepared to update the development impact fee program pursuant to the County police power in accordance with the procedural guidelines established by AB 1600, which is codified in California Government Section 66000 *et seq.* This code section sets forth the procedural requirements for establishing and collecting development impact fees. These procedures require that "a reasonable relationship or

nexus must exist between a governmental exaction and the purpose of the condition.”<sup>2</sup> Specifically, each local agency imposing a fee must complete these steps:

- Identify the purpose of the fee;
- Identify how the fee is to be used;
- Determine how a reasonable relationship exists between the fee's use and the type of development project on which the fee is imposed;
- Determine how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed; and
- Demonstrate a reasonable relationship between the amount of the fee and the cost of public facility or portion of the public facility attributable to the development on which the fee is imposed.

This Nexus Study describes what the CSD finds to be a reasonable relationship between nonresidential land uses and corresponding impact on park, recreational and other community facilities. El Dorado County adopted Ordinance 13.30 which exempted all nonresidential development from being charged a park impact fee. As this is a County fee, the CSD is only authorized to recommend adoption of the residential fees, not the nonresidential fees, at this time.

## **STRUCTURE OF THE REPORT**

This report is divided into the following five chapters:

- **Chapter I** introduces and summarizes the CSD Park Impact Fee report;
- **Chapter II** describes the CSD Park Impact Fee methodology;
- **Chapter III** summarizes the CSD Park Master Plan and CSD Park Impact Fee cost estimates;
- **Chapter IV** discusses the allocation factors and nexus findings; and
- **Chapter V** describes implementation of the CSD Park Impact Fee program.

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<sup>2</sup> Public Needs & Private Dollars; William Abbott, Marian E. Moe, and Marilee Hanson, page 109

## II. NEXUS STUDY METHODOLOGY

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This chapter discusses the existing and planned CSD population and the nexus study methodology used in this CSD Park Impact Fee update. The CSD population estimates and nexus study methodology were developed with information contained in the following studies:

- County General Plan—July 2004;
- CSD Recreation Facilities Master Plan—January 2000;
- CSD Park Development Impact Fee Nexus Study—March 2004;
- CSD Park Master Plan—November 2006; and
- CSD Park and Recreation Facilities CIP—November 2006.

As described in this chapter, estimates of existing and future population are the primary bases on which the level of park and recreation facilities required to be financed by new development are established. The costs of these park and recreation facilities are allocated to both new residential and nonresidential development.

### EXISTING AND FUTURE POPULATION ESTIMATES

**Table 2** summarizes the estimated current and future population for the CSD. As of September 2006, the CSD has an estimated population of approximately 35,500 residents. The current population figure presented in this Nexus Study differs from the current population estimate presented in the CSD Park Master Plan (i.e., 35,475 versus 33,247). The CSD Park Master Plan figure was provided by the State Department of Finance which estimated the population on January 1, 2005. For purposes of this Nexus Study, building permit data from January 1, 2005 through August 31, 2006 were used to estimate the increase in population over that 20-month period.

Similarly, the projected buildout populations differ between the two documents. The total population growth through CSD Park Master Plan buildout is based on a straight line annual percentage population growth based on past growth trends. The Nexus Study used the estimated number of remaining dwelling units from approved and planned specific plans, tentative maps, final maps, settlement agreements, and the County General Plan and further adjusted population projections based on anticipated population densities based on the type of residential units (i.e. single-family units vs. condominiums). Based on this review of approved and planned development projects within CSD boundaries, the buildout population through 2020 is estimated to be approximately 57,900 residents, which equates to an increase of 22,400 additional residents (see Appendix **Table A-1** for projected buildout back-up data).

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**Table 2**  
**EDHCSD Park Impact Fee Nexus Study**  
**Population Projections**

Item	Formula	Year		Increase 2006-2020
		2006	Buildout/ 2020	
<b>Population [1]</b>	<i>a</i>	35,475	57,872	<b>22,397</b>
<b>Serrano Population</b>	<i>b</i>	10,278	13,848	<b>3,570</b>
<b>Population excl. Serrano</b>	<i>a - b</i>	25,197	44,025	<b>18,828</b>

*"pop\_emp"*

Source: CSD, County General Plan, and EPS.

[1] 2006 Population based on DOF and permit data through Aug. 2006. (See Table A-2.)  
 2020 Population based on review of estimated approved and planned projects within  
 CSD boundaries. (See Table A-1.)

**Table 2** also shows the estimated current and future CSD population both including and excluding existing and future Serrano residents. The Serrano residents are identified separately because the Serrano development built its own park system and, therefore, is not subject to the park facilities component of the CSD Park Impact Fee.

The CSD will need to monitor actual growth occurring over time. If more or less development occurs than projected in **Table 2**, the amount of facilities needed to serve new development will be correspondingly modified. Because the facilities included in the Nexus Study are based on demand from population, the development impact fee amounts will not be significantly changed if development is slower or faster than the rate included in this study.

## NEXUS STUDY METHODOLOGY

The following two sections describe the park and recreation standards from the 2000 CSD Park Master Plan and the updated standards from the 2006 CSD Park Master Plan.

### 2000 CSD PARK MASTER PLAN STANDARDS AND LEVEL OF SERVICE

The CSD has had park and recreation facility standards in place to guide their park and recreation facility master planning and nexus study completion for almost 10 years. The following table summarizes the Nexus Study update standards based on the January 2000 adopted Recreation Facilities Master Plan or level of service (LOS) that was being provided at that time.

<b>Item</b>	<b>2000 CSD Park Master Plan Standard or LOS (from 1997 or 1999)</b>
Developed Park Acres	5.0 acres per 1,000 people
Community Center Facilities	1 per 20,000 people
Aquatics Center/Public Pool	1 per 15,000 people
Administration Facility	336 building square feet per 1,000 people
Maintenance Facility	813 building square feet per 1,000 people

As referenced in the 2004 CSD Park Impact Fee update, these service standards are from either 1997 or 1999 LOS delivery and were used as the basis for the 2000, 2002, and 2004 CSD Park Impact Fee updates. Like previous fee updates, the 2004 CSD Park Impact Fee update used these CSD Park Master Plan standards or LOS as a basis for establishing the nexus between new development and the cost of park and recreation facilities.

Beginning with the 2000 and continuing through the 2004 CSD Park Impact Fee updates, the CSD has been collecting CSD Park Impact Fees from new development to develop new park and recreation facilities based on the relevant adopted or delivered standards. Since that time, the cost for park and recreation facilities has outpaced increases to the CSD Park Impact Fee. In addition, industry standards and community desires have changed regarding the size, scope, and type of amenities and features that are considered "typical" for major recreation facilities.

For example, in 2000, a typical community center may have been a 10,000- to 20,000-square-foot facility that contained a gymnasium along with a large meeting/conference area with a few smaller meeting rooms, restrooms and a kitchen. Now, community centers can range from 10,000 to 50,000 square feet and can contain a variety of large and small conference/meeting facilities, a fitness center, a gymnasium, daycare centers, teen or senior centers, a commercial kitchen and banquet hosting facilities. This phenomenon and desire for larger multipurpose facilities that can serve a broader range of uses is reflected in the 2006 CSD Park Master Plan, which was developed with extensive outreach with community members.

As an example, one of the stated 2006 CSD Park Master Plan actions for community center development is to develop all new community centers at a minimum of 40,000 square feet. At buildout, the entire CSD community will have the benefit of two main community centers (one at El Dorado Hills Park and one at Valley View Park) plus a smaller community building in the Promontory Community Park.

## CSD PARK IMPACT FEE UPDATE METHODOLOGY

The CSD Park Impact Fee is being updated based on the previous development impact fee nexus studies, as well as the updated 2006 CSD Park Master Plan. A change in this Nexus Study Update is the allocation of costs to new nonresidential development. The following sections describe the methodology used to determine the portion of remaining park and other recreation facility improvement costs that would be allocated or apportioned to new development.

The park development standard is 5 acres per 1,000 residents, based on the Master Plan and on existing levels of service. The recreation and operating facilities standards are presented in **Table 3** and are based on LOS at buildout.

**Table 4** calculates the proportion of new park and recreation facilities (e.g., number of acres, number of square feet, or number of facilities) that will benefit the population from new development based on the Nexus Study methodology identified above.

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**Table 3**  
**EDHCSD Park Impact Fee Nexus Study**  
**Facility Standards Calculations**

Facility	Existing Sq. Ft.	Planned Sq. Ft.	Total Sq. Ft.	Buildout Population	Facility	
					Sq. Ft. per Person	Sq. Ft. per 1,000 Pop.
<b>Community Center Facilities [1]</b>						
Brooks Gym [2]	3,240	-	3,240			
EDH Community Park CAB	13,620	-	13,620			
EDH Community Park Pavilion	2,940	-	2,940			
EDH Community Park New Teen Center	3,685	-	3,685			
Community Park Maintenance Building	1,090	-	1,090			
Jackson Elem. School Gym [2]	1,600	-	1,600			
Lakeview Elem. School Gym [2]	2,400	-	2,400			
Oak Knoll Clubhouse	1,030	-	1,030			
Promontory Community Center	-	3,200	3,200			
Promontory Community Center Restroom	780	-	780			
Valley View Community Center	-	40,000	40,000			
<b>Subtotal Community Center</b>	<b>30,385</b>	<b>43,200</b>	<b>73,585</b>	<b>57,872</b>	<b>1.272</b>	<b>1,272</b>
<b>Administrative Facilities [3]</b>						
<u>EDH Community Park:</u>						
Pavilion and admin. trailer	3,345	-	3,345			
Rec. office space	1,600	-	1,600			
Parks & maintenance	2,740	-	2,740			
New teen center	120	-	120			
Temp teen center (trailer)	720	-	720			
Oak Knoll Clubhouse	215	-	215			
Administrative Office Space	-	8,000	8,000			
<b>Subtotal Administrative Space</b>	<b>8,740</b>	<b>8,000</b>	<b>16,740</b>	<b>57,872</b>	<b>0.289</b>	<b>289</b>
<b>Maintenance Facilities [4]</b>						
<u>EDH Community Park:</u>						
Storage & mechanical	2,435	-	2,435			
Parks & maintenance bldg.	4,625	-	4,625			
New teen center	235	-	235			
Latrobe Rd Storage Facility	1,500	-	1,500			
Oak Knoll Clubhouse storage & mechanical	380	-	380			
Promontory Maintenance bldg.	-	955	955			
Valley View Parks Maintenance Center	-	10,000	10,000			
<b>Subtotal Maintenance Facilities</b>	<b>9,175</b>	<b>10,955</b>	<b>20,130</b>	<b>57,872</b>	<b>0.348</b>	<b>348</b>
<b>Aquatic Facilities [5]</b>						
	<b>1</b>	<b>1</b>	<b>2</b>	<b>57,872</b>	<b>28,936</b>	<b>-</b>

"facility\_standards"

[1] Includes gymnasium and teen and senior centers.

[2] Pro-rated at 40 percent to account for joint use with school district/other public agencies.

[3] Includes offices, temp. buildings, etc.

[4] Includes maintenance and storage facilities--stand-alone or portion when attached to another facility.

[5] Aquatic facilities includes the 10,000-sq.-ft. EDH Community Park Pool Pumphouse.

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**Table 4**  
**EDHCSD Park Impact Fee Nexus Study**  
**Park and Recreational Facilities Requirements - New Development**

<b>Item/Facility Type</b>	<b>Requirements [1]</b>	<b>Formula [2]</b>	<b>Acres/Facilities Funded by New Development</b>
<b>Parks</b>	5 acres per 1,000	$(18,828 * 5) / 1,000$	<b>94.1 acres</b>
<b>Recreation Facilities</b>			
Aquatics Facilities	1 per 28,936 pop.	$22,397 / 28,936$	<b>0.77 facilities</b>
Community Centers (incl. gym, teen, senior)	1,272 sq. ft. per 1,000	$(22,397 / 1,000) * 1,272$	<b>28,478 sq. ft.</b>
<b>Operations Facilities</b>			
Administrative Office	289 sq. ft. per 1,000	$(22,397 / 1,000) * 289$	<b>6,479 sq. ft.</b>
Maintenance Facilities	348 sq. ft. per 1,000	$(22,397 / 1,000) * 348$	<b>7,791 sq. ft.</b>

"park\_req"

[1] See Table 3 for calculation of Recreational and Operations Facilities requirements.

[2] Population Assumptions	Total CSD	Total excl. Serrano
2006 Population	35,475	25,197
2020 Population	57,872	44,025
<b>New Pop./Park Users 2006-2020</b>	<b>22,397</b>	<b>18,828</b>



The following sections provide more detail regarding the methodology by which park and recreation facility costs are allocated to new development for the CSD Park Impact Fee update.

These development standards are used to calculate park and recreation facilities required to meet the future needs of the EDHCSD. These calculations are therefore based on residential population growth. New nonresidential population growth is not considered when applying these standards. However, as **Chapter IV** explains, nonresidential users do benefit from certain major park facilities, and therefore a portion of the cost is allocated to these users when calculating the fee.

A summary of the nexus study methodology used to determine new development's share of remaining park and recreation facility costs are shown below.

<b>Item</b>	<b>Methodology</b>	<b>Standard</b>
<b>Park Development</b>	Master Plan standard	5 acres per 1,000 people
<b>Recreation Facilities</b>		
Community Centers	Buildout LOS Standard	1,272 bldg. sq. ft. per 1,000 people
Aquatics Centers	Buildout LOS Standard	1 aquatics center per 28,936 people
<b>Operations Facilities</b>		
Administrative Facilities	Buildout LOS Standard	289 bldg. sq. ft. per 1,000 people
Maintenance Facilities	Buildout LOS Standard	348 bldg. sq. ft. per 1,000 people

## **PARK DEVELOPMENT**

Based on the CSD Existing Conditions Summary, July 2005, the CSD currently provides approximately 182.7 developed park acres<sup>3</sup> in addition to approximately 100 acres of Homeowner's Association privately maintained park areas. In combination, the number of park acres per 1,000 people exceeds the standard 5.0 acres per 1,000 people. The 2006 CSD Park Master Plan standard for park development is 5.0 acres per 1,000 people, which is consistent with the Quimby Act and many other local park service providers in the region. Although the current and Buildout LOS does and will exceed the 2006 CSD

<sup>3</sup> Table A-2: EDHCSD Park and Recreation Facility Inventory. Includes Neighborhood, Village, Community and Special Use Areas.

Park Master Plan standard, the CSD has made a policy decision to apply the 2006 CSD Park Master Plan standard of 5.0 park acres per 1,000 people.

As shown in **Table 4**, using the 2006 CSD Park Master Plan standard, approximately 18,900 new residents (excluding new residents in Serrano) will demand approximately 94.1 acres of developed parks.

## **RECREATION AND OPERATIONS FACILITIES**

### **COMMUNITY CENTER, ADMINISTRATION, AND MAINTENANCE FACILITIES**

Based on the adopted 2006 CSD Park Master Plan and associated CIP, the CSD is planning new recreation and operations facilities that ultimately will serve all CSD residents. With these new facilities, the CSD will be delivering such recreation and operations facilities at a LOS that exceeds the existing LOS.

While the CSD seeks to increase its LOS for all beneficiaries of such facilities, it acknowledges that new development only will be responsible for its proportional share of recreation and operations facilities. The means by which to determine this share is called the Buildout LOS Standard in this Nexus Study.

The Buildout LOS Standard represents the LOS for facilities that the CSD plans to provide to its constituents at buildout of the 2006 CSD Park Master Plan—2020. This standard is based on all existing and planned recreation and operations facilities the CSD will provide based on the 2006 CSD Park Master Plan and CIP. In all cases, the 2006 CSD Park Master Plan buildout standard is measured in building square footage. The only exception to this is aquatics center facilities, where the CSD has one existing aquatics center facility and is planning one additional facility for a total of two facilities at 2006 CSD Park Master Plan buildout.

**Table 3** shows the total existing and planned CSD recreation and operations facilities that together comprise the estimated buildout recreation and operations facilities planned. By dividing by the residential population at buildout, **Table 3** also shows the Buildout LOS Standards for community centers, operations facilities, and aquatics centers.

Using the Buildout LOS Standard, new development will contribute towards its fair share of recreation and operations facilities consistent with the LOS provided to all beneficiaries of such facilities at 2006 CSD Park Master Plan buildout. Under this approach, new development is not being asked to fund or is not being allocated the cost

of new and planned facilities that should be funded by existing development. The CSD has and will continue to aggressively seek additional funding for park and recreation facilities development to pay for existing development's share of new park and recreation facilities.

As an example, the Buildout LOS Standard for community center space is 1,272 building square feet per 1,000 people. As shown on **Table 5**, new development would be responsible for a total of 28,478 building square feet of community center space. **Table 5** shows the total buildout community center square footage and proportional square footage of community center responsibility between existing and new development using the Buildout LOS Standard. **Figure 1** shows the calculations from **Table 5** in a more illustrative manner.

The CSD will need to fund approximately 15,000 community center square feet through other funding sources, and is discussed further in Chapter III.

#### AQUATICS CENTER FACILITIES

The Nexus Study uses a Buildout LOS Standard for aquatic centers as well, which, at buildout, will be very near the currently proposed 2006 CSD Park Master Plan standard. Unlike recreation and operations facilities, building square feet is not an applicable measurement standard for aquatics centers. Typical standards for aquatics centers would be total facility valuation or number of facilities (centers) per service population. Consistent with the 2006 CSD Park Master Plan and CSD direction, the number of facilities per service population is the standard used in this report. At buildout of the 2006 CSD Park Master Plan, the CSD will have two aquatics centers, which, as shown in **Table 4**, equates to a Buildout LOS Standard of one aquatics center per 28,936 people.

Using this standard, new development will be responsible for 0.77 of an aquatics center. The remaining cost between the planned aquatics center and revenue for an aquatics center payable from new development would need to be funded by other CSD sources.

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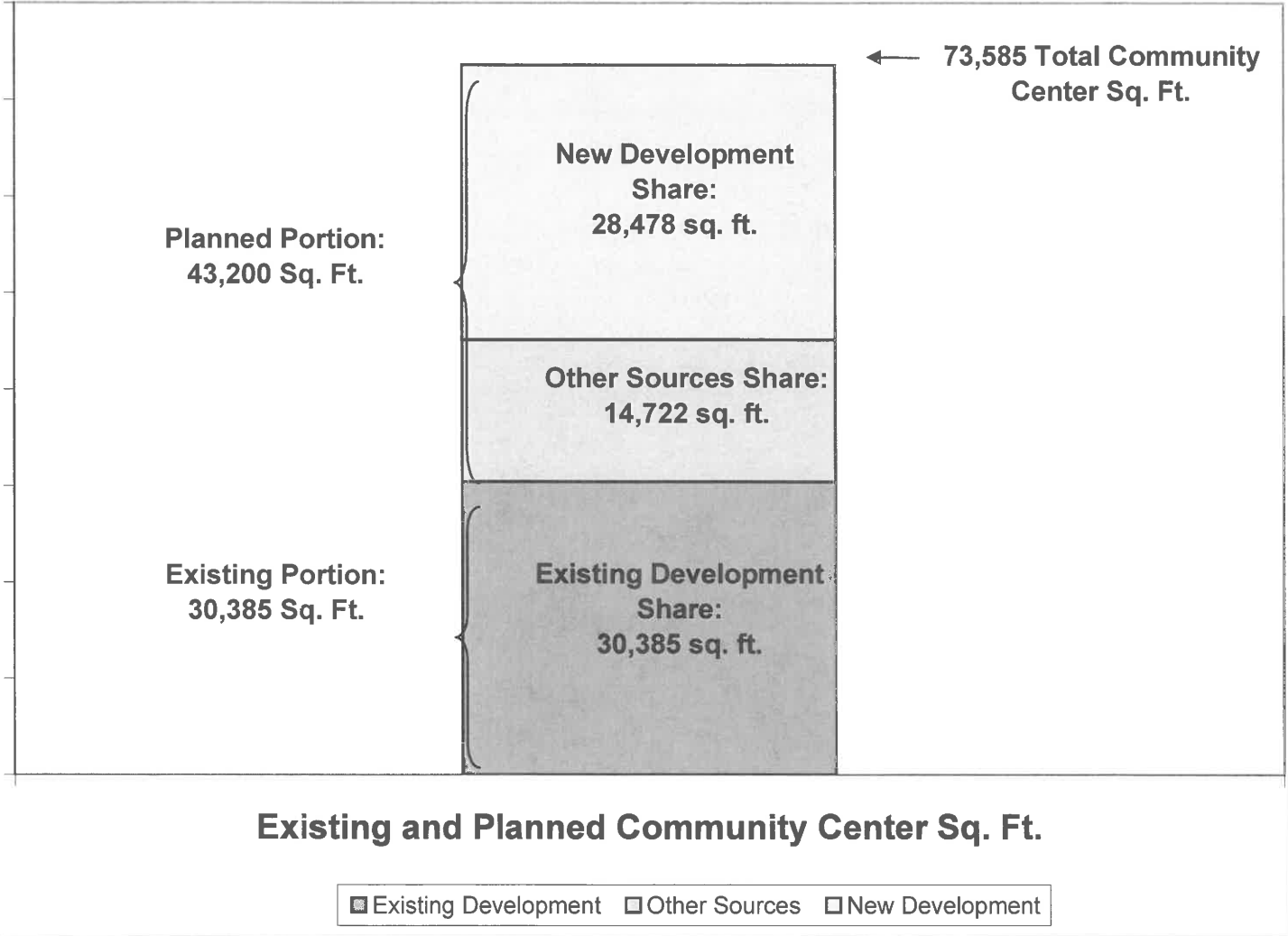
**Table 5**  
**EDHCSD Park Impact Fee Nexus Study**  
**Distribution of Community Center Facilities**

Item	Calculation	Total	Existing Development	New Development
Population	<i>a</i>	57,872	<i>population</i> 35,475	22,397
Distribution of Community Center Bldg. Sq. Ft. (based on Master Plan buildout facility std.)	$b = (a/1,000 \times 1,272)$	73,585	<i>building square feet</i> 45,107	28,478
Existing Community Center Bldg. Sq. Ft.	<i>c</i>	30,385	30,385	-
<b>Share of New Community Center Bldg. Sq. Ft.</b>	$d = b - c$	<b>43,200</b>	<b>14,722</b>	<b>28,478</b>

"comm\_shares"

**Figure 1**

**Identified Level of Service Example: Community Center**



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### III. 2006 CSD PARK MASTER PLAN AND CSD PARK IMPACT FEE COST ESTIMATES

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This chapter describes the 2006 CSD Park Master Plan, and the cost estimates of park and recreation facilities that are included as part of this Nexus Study. All park and recreation facility cost estimates are based on the 2006 CSD Park Master Plan or were provided by the CSD and based on recent park and recreation facility construction experience.

#### 2006 CSD PARK MASTER PLAN

In November 2006, the CSD adopted the 2006 CSD Park Master Plan. The 2006 CSD Park Master Plan, which guides park and recreation facilities development through 2020, contains the following three categories of costs:

- New park and recreation facilities;
- Upgrades/rehabilitation of existing park and recreation facilities; and
- Ongoing operations and maintenance costs.

As discussed in this report, *only the new park and recreation facilities costs are included as part of the CSD Park Impact Fee update.* In addition to the 2006 CSD Park Master Plan, the CSD has an updated park and recreation facilities CIP, which is based on information from the 2006 CSD Park Master Plan, as well as information from recent park development bid awards and engineering cost estimates.

The following sections describe the estimated cost of new park and recreation facilities that are the basis of this CSD Park Impact Fee update.

#### CSD PARK IMPACT FEE COST ESTIMATES

All park and recreation facility cost estimates are based on the 2006 CSD Park Master Plan, were provided by the CSD based on recent park and recreation facility construction experience or from independent consultants (park development and engineering).

#### NEW PARK AND RECREATION FACILITIES

As described above, the facilities included as part of this CSD Park Impact Fee update are only new park and recreation facilities and only that portion of new park and

recreation facilities that are attributable to new development. **Table 6** shows the estimated total \$63.7 million in park and recreation facility costs by type of park and recreation facility. This \$63.7 million figure is derived by applying the standards described in **Chapter II** to the costs discussed in this chapter. Costs of any existing deficiencies cannot be allocated to new development as part of this CSD Park Impact Fee update.

### **Park Development**

As shown in **Table 7**, the CIP identifies a total of approximately 118 developable acres of planned neighborhood, village, and community parks. The per acre costs for each park type were provided by independent cost estimators and the back-up data are provided in **Appendix Table B-1**. These park development cost estimates include, but are not limited to, the following types of park development improvements:

- Grading;
- Permits;
- Utilities;
- Design;
- Project management costs;
- Lighting;
- Asbestos mitigation;
- Turf;
- Irrigation;
- Sports fields;
- Hardcourts;
- Picnic shelters; and
- Permanent restrooms.

It is important to note that the park development cost estimates do not include the cost of major recreation facilities or operations facilities. The cost for major recreation facilities are discussed in more detail in the next section of this report.

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**Table 6**  
**EDHCSD Park Impact Fee Nexus Study**  
**Total Park Costs Funded by CSD Park Impact Fee (2006\$)**

Item	Acres/Facilities Funded by New Development	Cost per Unit	Total Cost
<b>Parks</b>	<i>Table 4</i> 94.1 acres	<i>Tables 7 &amp; 8</i> \$ 482,511 avg. per acre	\$ 45,422,692
<b>Recreational and Special Use Facilities</b>			
Aquatics Facilities	0.77 facility	\$ 8,190,000 per facility	\$ 6,339,263
Community Centers (incl. gym, teen, senior)	28,478 sq. ft.	\$ 294 per sq. ft.	\$ 8,372,532
<b>Operations Facilities</b>			
Administrative Office	6,479 sq. ft.	\$ 294 per sq. ft.	\$ 1,904,826
Maintenance Building/Yard	7,791 sq. ft.	\$ 217 per sq. ft.	\$ 1,688,050
<b>TOTAL</b>			<b>\$ 63,727,363</b>

"cost\_summary"



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**Table 7**  
**El Dorado Hills CSD Park Fee Update**  
**Cost Estimates for New Neighborhood, Village, and Community Parks**

<b>Project</b>	<b>Developable Acres</b>	<b>PIF Cost Allocation</b>
<b>Neighborhood Parks</b>		
Creeside Greens	1.7	1.7
Laurel Oak Park	1.7	1.7
Windsor Point Park	1.0	1.0
East Ridge Greens	2.0	2.0
Valley View South Park	3.0	3.0
Bass Lake Hills Neighborhood Park(s)	11.2	11.2
Rancho Dorado Park	2.0	2.0
Valley View North Park	1.0	1.0
<b>Subtotal New Neighborhood Park Acres</b>	<b>23.6</b>	<b>23.6</b>
Cost per Acre [1]		\$682,246
<b>Total Neighborhood Park Development Cost</b>		<b>\$16,107,838</b>
<b>Village Parks</b>		
Lake Forest Park	2.0	2.0
Valley View Elementary	4.5	4.5
Carson Creek Village Park	3.0	3.0
Marble Valley Village Park	5.5	5.5
<b>Subtotal New Village Park Acres</b>	<b>15.0</b>	<b>15.0</b>
Cost per Acre [1]		\$371,773
<b>Total Cost</b>		<b>\$5,576,588</b>
<b>Community Parks [2]</b>		
Valley View Community Park (Phases 2 and 3) [3]	45.0	31.4
Bass Lake Active Sports Park (Phase One)	12.8	8.9
Promontory Community Park (Remaining)	4.7	3.3
Carson Creek Community Park	17.0	11.9
<b>Subtotal Community Park Acres</b>	<b>79.5</b>	<b>55.5</b>
Cost per Acre [1]		\$427,499
<b>Total Cost</b>		<b>\$23,738,267</b>
<b>Total New Parks</b>	<b>118.1</b>	<b>94.1</b>
Overall Average Cost per Acre		\$482,511
<b>Total Cost</b>		<b>\$45,422,692</b>

"parks"

[1] See **Table B-1** for cost estimate back-up detail.

[2] PIF acres pro-rated at 70% to obtain the total of 94.1 required park acres.

[3] Note that this acreage excludes 10 acres assumed for the Community Center and Aquatics Center, which is Phase 1.

The estimated park development cost assigned to new development is based on the following allocation of planned park development costs.

<b>Item</b>	<b>Percentage</b>
Neighborhood Parks	100%
Village Parks	100%
Community Parks	70%

As shown in **Table 7**, applying the above allocation to remaining park development costs results in new development being allocated approximately 23.6 neighborhood park acres, 15 village park acres, and 55.5 community park acres, for a total of 94.1 park acres. The estimated total cost of new development's share of new park development cost equals approximately \$45.4 million.

## RECREATION FACILITIES

In this Nexus Study, recreation facilities include community centers and aquatics centers. These multipurpose facilities will include a variety of recreational opportunities through facilities including, but not limited to, the following improvements:

- Large multipurpose community meeting rooms;
- Smaller meeting rooms and classrooms;
- Gymnasiums;
- Exercise facilities;
- Pools;
- Locker rooms;
- Daycare centers;
- Teen centers and senior centers; and
- Kitchens/concession/banquet facilities.

### Community Center Facilities

The 2006 CSD Park Master Plan includes the proposed Valley View community center and Promontory community building. Consistent with the 2006 CSD Park Master Plan recommendation, the Valley View community center facility is planned to be a 40,000 square foot building, to be constructed with the adjacent 10,000 square foot aquatics center, located in the Valley View community park. The community building, located in

the Promontory community park, is approximately 3,200 building square feet (see **Table 3**).

As shown in **Table 8**, the per square foot cost for community center building space is \$294. This figure is based on a comparable development project—the recently developed community center in the City of Woodland.

Based on the Buildout LOS Standard for community center facilities of 1,272 building square feet per 1,000 people (discussed in the previous chapter), new development generates the need for 28,478 additional community center square feet. The cost of community center facilities allocated to new development in the CSD Park Impact Fee update equals approximately \$8.4 million, which is calculated by multiplying the 28,478 building square feet required by approximately \$294 per building square foot (see **Table 6**).

The difference between the total \$12.7 million cost for new community centers and the portion of the cost that will be funded by the CSD Park Impact Fee from new development (approximately \$8.4 million) will need to be funded through other CSD sources and not by the CSD Park Impact Fee.

### **Aquatics Center Facilities**

The 2006 CSD Park Master Plan includes one additional aquatics center. The aquatics center facility is planned to include a 10,000-square-foot building along with a recreational pool, competition pool and diving pool. The CSD anticipates that the aquatics center will be constructed in conjunction with the adjacent community center in the Valley View community park.

As shown in **Table 8**, the CSD estimates the cost of the new aquatics center facility at approximately \$8.2 million, which includes the cost of the building and aquatics facilities. The cost of the building space was estimated using the same cost per square foot assumption as the community center estimate. The pool facilities' costs were estimated by the CSD utilizing data obtained from independent consultants (see Appendix **Table B-2**).

Based on the Buildout LOS Standard for aquatics center facilities of one aquatics center per 28,936 people (discussed in the previous chapter), new development generates the need for approximately 77 percent of an aquatics center. The cost of aquatics center facilities allocated to new development in the CSD Park Impact Fee update equals approximately \$6.3 million, which equals 0.77 aquatics center facilities multiplied by an estimated cost of \$8.2 million per aquatics center.

**Table 8**  
**EDHCSD Park Impact Fee Nexus Study**  
**Recreation and Operations Facility Cost Basis**

Type of Facility	Square Footage	Development Cost	Cost per Sq. Ft.
<b>Community Center Building [1]</b>			<b>\$294</b>
<b>Aquatics Center</b>			
Aquatics Facilities [2]		\$5,250,000	
Aquatics Ctr. Building [1]	10,000	\$2,940,000	<b>\$294</b>
<b>Total Aquatics Center</b>		<b>\$8,190,000</b>	
<b>Administrative Building [1]</b>			<b>\$294</b>
<b>Maintenance Facility [3]</b>			<b>\$217</b>

"cost\_assumps"

Source: CSD

[1] Cost per sq. ft. based on Woodland Community Center.

[2] See **Table B-2** for cost estimate back-up data.

[3] Cost per sq. ft. based on Promontory Maintenance Building estimate.

## OPERATIONS FACILITIES

Operations facilities include administrative office space and maintenance building space. Using the 2006 CSD Park Master Plan and comparable construction cost estimates, the CSD provided the estimated cost of administrative and maintenance space.

### **Administrative Facilities**

Based on the Buildout LOS presented in **Table 3**, the CSD will provide 289 square feet of administrative facility space per 1,000 population. Using that standard, new development can be expected to fund 6,479 square feet of administrative facilities. The cost estimate for this facility is the same as the community center assumption and is based on the recently-constructed Woodland Community Center cost per square foot - \$294 (see **Table 8**).

New development can, therefore, be expected to fund 6,479 square feet of administrative facilities at a cost of \$294 per square foot for a total cost of approximately \$1.9 million (see **Table 6**).

### **Maintenance Facilities**

A similar methodology was used to calculate the cost for new maintenance facilities to support the CSD parks and recreation facilities. The LOS at buildout of the CSD is 348 square feet per 1,000 population (**Table 3**). With 22,397 new residents anticipated, new development can be expected to fund the development of approximately 7,800 square feet.

The cost per square foot to provide maintenance facilities was based on the actual cost of the maintenance building purchased for Promontory park as provided by the CSD. That facility had a cost of \$195,000 and was 900 square feet for a cost of \$217 per square foot. That figure was applied to the number of anticipated square feet to be funded by new development (7,800) for a total cost to new development of \$1.7 million.

## COMPARISON OF PARK AND RECREATION FACILITY COST AND ESTIMATED CSD PARK IMPACT FEE REVENUE

**Table 9** compares the estimated \$81.2 million in planned new park and recreation facility cost estimates with the estimated \$63.7 million in estimated CSD Park Impact Fee revenue from new development. The difference between estimated costs and CSD Park Impact Fee revenues equates to approximately \$17.5 million.

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**Ilexus Study  
Costs and Estimated Fee Revenue**

<b>New Park Users</b>	<b>Fee Revenue per User</b>	<b>Estimated Fee Revenue from New Development</b>	<b>Estimated Development Cost</b>	<b>Surplus/ (Deficit) [1]</b>
<i>Table 11 a</i>	<i>Table 14 b</i>	<i>a * b = c</i>	<i>Tables 7 &amp; 8 d</i>	<i>c - d</i>
18,828	\$1,152	\$21,684,425	\$21,684,425	\$0
20,305	\$1,169	\$23,738,267	\$33,986,174	(\$10,247,907)
24,004	\$264	\$6,339,263	\$8,190,000	(\$1,850,737)
24,004	\$349	\$8,372,532	\$12,700,800	(\$4,328,268)
22,397	\$85	\$1,904,826	\$2,352,000	(\$447,174)
22,397	\$75	\$1,688,050	\$2,373,583	(\$685,533)
NA	<b>\$3,094</b>	<b>\$63,727,363</b>	<b>\$81,286,983</b>	<b>(\$17,559,620)</b>

"fund"

Master Plan and EPS.

Costs would have to come from other CSD funding sources.

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The \$17.5 million difference between costs and fee revenues equals existing development's share of future park and recreation facility costs. More than one-half (\$10.2 million) of the difference is for community park land development. Through the CSD Park Impact Fee update, new development is being asked to fund 5.0 acres of park development per 1,000 people. In addition, the CSD currently delivers park land in excess of 5.0 park acres per 1,000 people. Because of these two factors, the CSD could choose to make a policy decision not to develop new park acres beyond the 94.1 acres needed to serve new development. Such a decision would not have an impact on the cost of park development that has been allocated to new development.

The remaining deficit between buildout cost estimates and CSD Park Impact Fee revenue (approximately \$7.3 million) is for recreational and operations facilities. Because new development is being asked to fund their proportionate share of the Buildout LOS for such facilities, the CSD has to identify funding sources to fund the deficit amount for these facilities that is attributable to existing development. If the additional deficit financing is not attainable, then the CSD would not reach its Buildout LOS Standard and consequently, the CSD Park Impact Fee would need to be updated to reflect the revised Buildout LOS Standard.

## CSD FUNDING SOURCES

The CSD has and will continue to rely on multiple funding sources, including the PIF, to fund the development of park and recreational facilities. As Table 4 in Chapter 5 of the Master Plan illustrates, the CSD has consistently used General Fund money to support park development. For park development in 2006, the CSD used over \$900,000 of General Fund revenues, \$190,000 in Quimby fees, and \$64,000 in grants in addition to PIF resources.

Appendix E of the Master Plan identifies many sources of funding, including the PIF, which the CSD will use to fund new park and recreation facilities. The major sources of funding include the following mechanisms:

- **General Fund Revenue**—is generated primarily by property taxes and is used for operational and capital facility uses.
- **Landscaping and Lighting Assessment District**—permits a public agency to assess housing units or land parcels to fund operational and capital facilities needs.
- **General Obligation Bonds**—are voter-approved bonds that are used for capital improvements and then repaid through property tax assessment. A two-thirds voter majority is required to approve General Obligation bonds.

- **Joint Use Facilities/Partnerships** –can be an effective way to combine the resources of multiple agencies. For example, school districts frequently partner with park and recreation departments to maximize usage of ball fields, community centers, etc.
- **Grants**—can be obtained from a variety of public and private sources such as the National Park Service, California State Parks, California Parks and Recreation Department, and private foundations.
- **Donations**—can be made by philanthropic organizations and individuals.
- **Other sources**—include public land trusts, property exchanges, exactions, revenue bonds, etc.

As is the case with all local park jurisdictions, the CSD does not control the future availability of funds for park and recreation development from most sources. Grants are competitive, bonds require voter approval, and General Fund resources are used to meet a variety of operational and capital facility needs. The CSD will implement its Master Plan by continuing to seek and leverage all available funding mechanisms for park and recreational facility development. Historically, the CSD has used its general fund to aggressively fund park and recreation facilities to serve its constituents. Looking forward, the CSD likely will rely on a combination of many funding sources to provide the level of park and recreation facility standards desired by the community as expressed in the Master Plan.



## IV. CSD PARK IMPACT FEE ALLOCATION FACTORS AND NEXUS FINDINGS

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Having established the financial impact of new development as it relates to the provision of additional parks and recreation facilities, those costs need to be distributed equitably over various anticipated land uses in the form of a per-unit fee for residential development, and a per square foot fee for nonresidential development. This chapter describes the methodology used to convert the overall cost burden of developing park and recreation facilities into the per-unit and per square foot CSD Park Impact Fee.

As discussed in previous chapters, the standards for service levels are based on the residential population of EDHCSD. The costs of new parks and recreation facilities are, however, divided among both residential and nonresidential development.

### COMMON USE FACTORS

The purpose of allocating certain improvement costs among the various land uses is to provide an equitable method of funding required infrastructure. The keys to apportioning the cost of regional improvements to different land uses are the assumptions that the demands placed on public facilities are related to land use type and that such demands can be stated in relative terms for all particular land uses. It is by relating demand for facilities to land use types that a nexus, or reasonable relationship, can be established to apportion the fair share costs to that land use.

A dwelling unit equivalent (DUE) is a common use factor that allows allocation of improvement costs among land uses. A DUE is defined as the amount of facility use for each land use type relative to a single-family unit, so the DUE for a single-family unit is 1.0. The DUE factors used in this study are based on park use factors and developed specifically for El Dorado Hills based on methodology consistent with many other park development impact fee programs throughout the Sacramento Region.

**Table 10** presents the DUE factors used to calculate the updated CSD Park Impact Fee for residential development. Non-age-restricted single-family residences generate more park users per unit than age-restricted and multifamily units. Therefore, on that basis, the fee charged to such units is proportionately higher.

**Table 10** also shows the calculation used to derive the DUE factors for nonresidential development. DUEs for commercial, office, and industrial development are based on a common use factor of building square feet per employee. These factors are used to derive a DUE factor per 1,000 square feet.

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2004 Nexus Study  
Equivalent (DUE) Factors

	Residents per Unit [1]	Employees per 1,000 Sq. Ft.	Percentage of Park User [2]	Park Users per DUE	DUE Factor
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d = a * c or b * c</i>	<i>per unit</i>
Hills Duplexes)	3.08	NA	100%	3.08	<b>1.00</b>
	1.80	NA	100%	1.80	<b>0.58</b>
	2.54	NA	100%	2.54	<b>0.83</b>
	2.25	NA	100%	2.25	<b>0.73</b>
					<i>per 1,000 sq. ft.</i>
	NA	2.22	22%	0.49	<b>0.16</b>
	NA	2.86	22%	0.63	<b>0.21</b>
	NA	1.00	22%	0.22	<b>0.07</b>

"due\_equivs"

Sq. Ft. Per Employee

(a)	450
	350
	1,000

El Dorado Hills Census Designated Place. Age-restricted figure from 2004 Nexus Study.

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## **CALCULATION OF RESIDENTIAL AND NONRESIDENTIAL FEES**

New residential park users are based on anticipated population growth. As illustrated in **Table 11**, new park users for park development excludes population anticipated by future Serrano development. As a result of contractual provisions related to park facilities, Serrano development shall pay an adjusted park fee that excludes park development costs. Serrano private park sites will be constructed and maintained by a homeowners' association so park development costs are not allocated to the remaining Serrano units. The Serrano public parks are maintained by the CSD through its General Fund. Serrano is obligated to contribute to other facilities, such as recreational facilities and operations facilities.

Park facilities are enjoyed by and benefit both residents and employees of an area. Residents benefit from all types of park and recreational facilities. Employees benefit primarily from the larger community parks, often through the use of recreational activities after work, such as sports or other leagues. Employees also may walk or eat lunch in a park, or a business may have a company party at a picnic area. Employees and their children enroll in CSD recreation programs, swim lessons and classes. Therefore, employees working in the CSD area are also considered users of park facilities. As a result, this Nexus Study allocates a portion of the costs of future development to projected new employees. Nonresidential development is required to pay for its impact on community and recreational facilities, as shown in **Table 11**. However, nonresidential development is not considered to impact neighborhood or village parks and operations facilities, and therefore does not share in these costs. Also, nonresidential development in the Serrano Specific Plan area is not charged for park development but is charged for community centers and aquatics facilities.

A "park user percentage" assumption is used to determine the ratio of park use between an employee and a resident. This percentage accounts for the fact that employees do not have the same amount of time available for park use as residents do; therefore, their impact is not as great. **Table 12** details the number of hours available for park use for a resident park user versus an employee park user. Based on these available hours, an employee park user is equivalent to approximately 22 percent of a resident park user.

**Table 13** calculates the expected square feet of new nonresidential development, and estimates the number of employees expected to result from this new development. Approximately 4.2 million new square feet of nonresidential development is expected to occur, resulting in approximately 7,300 new employees. Using the 22 percent employee user equivalent established in **Table 12**, approximately 1,600 new park users are expected to result from this new nonresidential development. The park users generated

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Park Impact Fee Nexus Study  
 Base Population

	Parks		Recreational Facilities [2]	Operations Facilities [3]
	Neighborhood/ Village	Community		
<b>Base Users (2006-2020)</b>				
Residents	22,397	22,397	22,397	22,397
Structure Serrano Res. [1]		(3,570)	(3,570)	
Essential Park Users		0	1,607	0
Structure Serrano Users		0	(129)	
<b>Base Users for Park Cost Allocation</b>		<b>18,828</b>	<b>20,305</b>	<b>22,397</b>

"park\_users"

[1].  
 Community Centers and Aquatic Facilities.  
 Administrative and Maintenance Facilities.

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Maximum Study  
Hours and Employee

	Maximum Weekend Hours	Maximum Mid-week Hours	Maximum Hours Per Week	Percentage of Household Population [2]	Person Hours
	20	0	20	49.5%	10
Residents	20	50	70	50.5%	35
	0	10	10		45
Percentage of Resident Park User					22%

"park\_usage"

hours to avoid double counting of employed residents.  
Percentage Calculated Below:

El Dorado County Household Population	175,154
El Dorado County Force Majeure (annual average)	86,700
Household Population	49.5%

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Study  
Square Feet and Employees

Group	Less: Adjustment Factor (15%)	Remaining Developable Acres	FAR [2]	Expected Sq. Ft.	Employees per Sq. Ft.	Expected Employees	User Equivalents [3]	Expected Nonres. Park Users
	$b=a*15\%$	$c=a-b$	$d$	$e=c*d*43,560$				
3.6	19.3	109.3	0.25	1,190,664	450	2,646	22%	585
1.5	10.7	60.7	0.25	661,562	350	1,890	22%	418
5.2	21.8	123.4	0.40	2,150,914	1,000	2,151	22%	475
<b>5.3</b>	<b>51.8</b>	<b>293.5</b>		<b>4,003,140</b>		<b>6,687</b>		<b>1,478</b>
2.5	1.9	10.6	0.25	115,243	450	256	22%	57
2.5	1.9	10.6	0.25	115,243	350	329	22%	73
0.0	0.0	0.0	0.40	-	1,000	-	22%	0
<b>4.9</b>	<b>3.7</b>	<b>21.2</b>		<b>230,487</b>		<b>585</b>		<b>129</b>
<b>0.2</b>	<b>55.5</b>	<b>314.7</b>		<b>4,233,627</b>		<b>7,272</b>		<b>1,607</b>

"sqft\_emps"

within Serrano is not required to pay for park development.  
assumed based on typical FARs for each development type.

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by development in the Serrano community are segregated because Serrano nonresidential development is not required to pay for community park development.

## **FEE CALCULATION**

Based on the findings, costs, and calculations discussed in this report, the development impact fees for each land use in the CSD have been calculated using the methodology described at the beginning of this chapter. **Table 14** shows the cost per park user for each type of park facility, based on each facility's assigned number of users and the cost for that facility.

**Table 15** uses the DUE factor for each land use and the cost per park user for each type of park facility to calculate a total park impact fee for each land use. The costs of County and CSD administration have been added to the park and facilities development costs to establish the proposed CSD Park Impact Fee. The result is the CSD Park Impact Fee calculation by type of residential unit and nonresidential square footage.

**Table 15** calculates the fees for residential and nonresidential development. As mentioned, while costs are allocated to nonresidential development, County Ordinance 13.30.050 exempts nonresidential development from paying a park development impact fee.

The fees are payable at time of building permit issuance for new development. No fees are to be collected from existing development unless the existing development was subject to prior agreements requiring fee funding for future improvements.

Fees may be reduced for specific developments if the developer provides eligible facilities/parks, or if facility contributions are otherwise satisfied based on development agreements or other contractual provisions. Fee credits are discussed in the "Fee Credit" section of **Chapter V**.

## **FINDINGS FOR PARK AND RECREATION FACILITIES FEE**

As outlined in the introduction to this report, the authority to collect a development impact fee is outlined in Government Code Section 66000 *et seq.* Among other conditions, these procedures require that a proper nexus must exist between the proposed exaction and the purpose of the condition. This section of the report presents the findings necessary to establish the development impact fees in accordance with Government Code Section 66000 *et seq.* Specifically, each local agency imposing a fee must determine the following items:

El Dorado County Resolution #109-2016 EXHIBIT "A"

**Impact Fee Nexus Study  
 Total Impact Cost**

<b>Component</b>	<b>Total Cost</b> <i>Table 6 &amp; Table 7</i>	<b>New Park Users/ Service Population</b> <i>Table 11</i>	<b>Cost per Park User</b>
Neighborhood and Village Parks	\$ 21,684,425	18,828	\$ 1,152
Community Parks	\$ 23,738,267	20,305	\$ 1,169
<b>Special and Special Use Facilities</b>			
Community Facilities	\$ 6,339,263	24,004	\$ 264
Community Centers (incl. gym, teen, senior)	\$ 8,372,532	24,004	\$ 349
<b>Other Facilities</b>			
Administrative Office	\$ 1,904,826	22,397	\$ 85
Conference Facility	\$ 1,688,050	22,397	\$ 75
	<b>\$ 63,727,363</b>	NA	<b>\$ 3,094</b>

"dev\_cost"



El Dorado County Resolution #109-2016 EXHIBIT "A"

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Cost per User [1]	Persons per DUE (SF Unit) [2]	Cost per DUE	Cost per Dwelling Unit						Cost per Sq. Ft.				
			Single-Family	Serrano	Age Restricted [1]	Multi-family	Serrano M/F	Mobile Home	Serrano Comm.	Serrano Office	Comm.	Office	Industrial
			1.00	1.00	0.58	0.83	0.83	0.73	0.16	0.21	0.16	0.21	0.07
\$1,152	3.08	\$3,544	\$3,544	NA	\$2,073	\$2,928	NA	\$2,596	NA	NA	NA	NA	NA
\$1,169	3.08	\$3,597	\$3,597	NA	\$2,104	\$2,972	NA	\$2,635	NA	NA	\$ 0.57	\$ 0.74	\$ 0.26
\$264	3.08	\$813	\$813	\$813	\$475	\$671	\$671	\$595	\$ 0.13	\$ 0.17	\$ 0.13	\$ 0.17	\$ 0.06
\$349	3.08	\$1,073	\$1,073	\$1,073	\$628	\$887	\$887	\$786	\$ 0.17	\$ 0.22	\$ 0.17	\$ 0.22	\$ 0.08
\$85	3.08	\$262	\$262	\$262	\$153	\$216	\$216	\$192	NA	NA	NA	NA	NA
\$75	3.08	\$232	\$232	\$232	\$136	\$192	\$192	\$170	NA	NA	NA	NA	NA
			\$9,521	\$2,380	\$5,569	\$7,867	\$1,966	\$6,975	\$ 0.30	\$ 0.39	\$ 0.88	\$ 1.13	\$ 0.39
			\$95	\$24	\$56	\$79	\$20	\$70	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
			\$190	\$48	\$111	\$157	\$39	\$139	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.02	\$ 0.01
			<b>\$9,806</b>	<b>\$2,452</b>	<b>\$5,736</b>	<b>\$8,103</b>	<b>\$2,025</b>	<b>\$7,184</b>	<b>\$ 0.32</b>	<b>\$ 0.41</b>	<b>\$ 0.91</b>	<b>\$ 1.16</b>	<b>\$ 0.41</b>

"fee\_calc"

le-family and multifamily age-restricted units.

- Purpose of the fee;
- Use of the fee;
- Relationship between the use of the fee and the type of development;
- Relationship between the need for the facility and the type of project; and
- Relationship between the amount of the fee and the cost portion attributed to new development.

#### PURPOSE OF FEE

The park fee developed through this Nexus Study would fund the park improvements necessary to serve new residential and nonresidential development in the CSD based on the LOS described in **Chapter II**. New development in the CSD will increase the service population and, therefore, the need for new parks and recreation facilities.

#### USE OF FEE

For each thousand additional residents, the fee will be used to improve 5.0 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 the new population. The fee also will fund the studies and administration to support the program.

#### RELATIONSHIP BETWEEN USE OF FEE AND TYPE OF DEVELOPMENT

The development of new residential land uses in the CSD will generate additional need for park and recreation facilities, and administrative and maintenance facilities. The fees will be used to develop and expand the user capacity for neighborhood, village and community park land, community center, aquatics center, administration space, and maintenance space to serve new residential and nonresidential development.

#### RELATIONSHIP BETWEEN NEED FOR FACILITY AND TYPE OF PROJECT

Each new residential and nonresidential development project will generate additional demand for park and recreation services. The CSD's park standard is 5.0 park acres per

1,000 population with improved park land. The standards for recreation and other facilities are described in this report.

This report allocates a portion of the park facility costs to nonresidential development. The park facility costs allocated to nonresidential development include community park development, community centers, and aquatics facilities which reflects the benefit its employees receive from these facilities. Nonresidential development is currently exempt under County ordinance from paying its portion of the costs.

#### RELATIONSHIP BETWEEN AMOUNT OF FEE AND COST OF OR PORTION OF FACILITY ATTRIBUTED TO NEW DEVELOPMENT

The amount of park and recreation facilities needed by each land use has been estimated by applying the park cost per user to the appropriate common use factor for each land use. The common use factor for residential land uses is the number of persons per household for single-family, duplex, multifamily, mobile home, and other units. The common use factor for nonresidential land uses is based on the number of employees generated on a square foot basis for commercial, office, and industrial development, and on the ratio of park usage availability for an employed resident as compared to a non-employed resident.

## V. IMPLEMENTATION

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The proposed fee presented in this report is based on the best development cost estimates, administrative cost estimates, and land use information available at this time. If costs change significantly in either direction, if the type or amount of new projected development changes, if other assumptions significantly change, or if other funding becomes available, the CSD Park Impact Fee should be updated accordingly.

After establishing the fee presented in this report, the CSD should conduct periodic reviews of park and recreation facility costs and other assumptions used as the basis of this analysis. Based on these reviews, the CSD may make necessary updates to the CSD Park Impact Fee.

The cost estimates presented in this report are in constant 2007 dollars. When the CSD does not update the fee by reviewing facility costs or other assumptions, the costs and fees will be adjusted automatically for inflation as outlined in this chapter.

### IMPLEMENTING RESOLUTIONS

After consideration by the CSD Board of Directors, the proposed CSD Park Impact Fee update needs to be adopted by the County Board of Supervisors through a resolution updating the fee. The fee will be effective 60 days after the County's final action on the resolution updating the fee.

### FEE COLLECTION AND EXEMPTIONS

All new development that occurs in the CSD, except as specifically exempted herein, shall pay the proposed fee at the time of building permit issuance at the CSD Park Impact Fee rates that are in effect at that time.

#### EXEMPTIONS FROM THE FEE

Existing development is exempt from the proposed fee. In addition, with written approval from the CSD Board of Directors, any or all portions of the proposed fees may be waived if it can be determined that a proposed project will not impact any facility for which the fees are collected. Written fee waivers may be available on a case-by-case basis for certain temporary structures such as a mobile home used for construction management purposes.

Additionally, County Ordinance 13.30.050 specifically exempts all non-residential land uses from being charged a park development impact fee.

## **REIMBURSEMENTS, FEE CREDITS, AND ADJUSTMENTS**

As is typical with development impact fee programs, many of the public infrastructure facilities are needed up-front, in advance of when adequate revenue from the fee collection would be available to fund such improvements. Consequently, some type of private funding is necessary to pay for the public improvements when they are needed. This private financing may be in the form of land secured bonds, developer equity, or other form of private financing.

When this occurs, development impact fee programs need a mechanism to address situations where developers privately fund public facilities that would normally be funded by the fee program. To address this issue, the County, with recommendation from the CSD, should permit fee credits and reimbursements to provide the necessary link between collection of the CSD Park Impact Fee and the private construction and dedication of eligible park improvements. Reimbursements and fee credits are approved by the CSD Board on a case-by-case basis.

Developers/landowners who fund construction of park and recreation facilities included in this report will be eligible for fee credits/reimbursements against the appropriate fee or fees. Fee credits/reimbursements will be available for the facility construction cost as shown in this report or actual costs if the CSD Park Impact Fee is updated to include actual costs. Fee credits/reimbursements will be adjusted annually by the inflation factor used to adjust the fee. Once fee credits have been determined, they will be used at the time the respective fees would be due.

The CSD reserves the authority to reduce the CSD Park Impact Fees for properties under certain circumstances if necessary. Any reduction in the fees will be based on the CSD's independent analysis and review of the particular property. The CSD will make recommendations to the County for reduction of the County-imposed fee in such cases.

## **FEE CREDIT/REIMBURSEMENT TO DEVELOPERS**

Fee credits/reimbursements for constructing park and recreation facilities in the CSD will be provided under the following conditions:

- Board approved, developer-installed/acquired improvements shall be considered for reimbursement from the CSD Park Impact Fee;

## El Dorado County Resolution #109-2016 EXHIBIT "A"

*Amended Final Report (revised)  
Park Impact Fee Nexus Study Update  
May 24, 2007*

- The value of any developer-installed/acquired improvements for reimbursement/fee credit purposes shall not exceed the total cost estimate (as adjusted for inflation) used to establish the amount of the fees in this report or actual costs if the CSD Park Impact Fee is updated to include actual costs; and
- The use of accumulated fee revenues shall be used in the following priority order: 1) critical projects as determined by CSD Board findings; 2) repayment of inter-fund loans; and 3) repayment of accrued reimbursement to private developers. The CSD has discretion to determine the criteria for a "critical project." One example of a critical project would be one that when failure to complete the project prohibits further development from occurring.

Once all criteria are met, fee credits may be taken against fees when payable at building permit issuance. To obtain fee credits, the park improvement projects must meet all criteria, and developers must apply to the CSD before payment of fees on the first unit associated with a final subdivision map. The CSD maintains the flexibility to allocate fee credits in a manner it chooses. Fee credits granted shall be on a per-unit basis. In addition to the aforementioned fee credits, the CSD also may consider credits for private facilities on a case by case basis.

Reimbursements will be due to developers who have advance funded a facility (or facilities) in excess of their fair share of that (those) park facility cost (or facilities costs). In this instance, developers first would obtain fee credits up to their fair share requirement for a facility, then would await reimbursement from fee revenue collections from other fee payers.

To obtain reimbursements, developers must enter into a reimbursement agreement with the CSD. When funds are available, reimbursements will be paid quarterly, semi-annually, or as otherwise determined by the CSD. As noted, reimbursements will be paid only after the CSD accepts the park improvements. It is important to note that reimbursements are an obligation of the CSD Park Impact Fee Fund and not an obligation of the CSD General Fund or other operating funds.

Developers will be eligible for fee credits/reimbursements up to 100 percent of the fee, excluding the administration component of the fee. Eligible public facility costs, which are used to determine fee credits/reimbursements, will be based on cost schedules in this report or actual construction costs if the fees are updated to include the actual costs. Cost schedules in this report will be automatically adjusted annually by the inflation factor described in this chapter.

To the extent to which new development funds all or a portion of the CSD Park Impact Fee obligation through participation in a land-secured financing district, the CSD also

should provide fee credit/reimbursement against the CSD Park Impact Fee in an amount not to exceed the present value of anticipated land-secured financing proceeds that would be generated by the property that is participating in the land-secured financing district.

## **ANNUAL INFLATION ADJUSTMENT AND PERIODIC FEE REVIEW**

The proposed fee will be adjusted by County annually to account for the inflation of construction costs. (For ease of administration, the ordinance[s] and resolution[s] adopted to exact the fee should reference the automatic annual inflation adjustment.) Each year, on January 1, the CSD Park Impact Fee will be escalated based on the Engineering News Record (ENR)'s Construction Cost Index (CCI) to reflect changes in construction costs. The escalation shall be based on the change in the ENR CCI for the 12-month period ending in October of the prior year.

The proposed fee is subject to periodic update based on changes in developable land, cost estimates, or outside funding sources. The CSD periodically will review the costs and fee to determine if any updates to the fee are warranted. During the periodic reviews, the CSD will analyze these items:

- Changes to the required facilities listed in the Nexus Study;
- Changes in the cost to update or administer the fee;
- Changes in costs greater than inflation;
- Changes in assumed land uses; and
- Changes in other funding sources.

Any changes to the fee based on the periodic update will be presented to the County for approval before an increase or decrease in the fee.

## **FEE ADMINISTRATION**

The proposed fee will be collected by County at the time of building permit issuance. The CSD may use the fees when collected by County and transferred to the CSD or may wait until a sufficient fund balance can be accrued. According to Government Code Section 66006, the CSD is required to deposit, invest, account for, and expend the fees in a prescribed manner.

## FIVE-YEAR REVIEW

The fifth fiscal year after the first deposit into the fee account or fund, and every five years thereafter, the CSD and County are required to make all of the following findings with respect to that portion of the accounts or funds remaining unexpended:

- Identify the purpose for 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 plan area improvements; and
- Designate the approximate dates that the funding referred to in the above paragraph is expected to be deposited in the appropriate account or fund.

The CSD must refund the unexpended or uncommitted revenue portion for which a need could not be demonstrated in the above findings, unless the administrative costs exceed the amount of the refund.





Economic &  
Planning Systems

*Public Finance*  
*Real Estate Economics*  
*Regional Economics*  
*Land Use Policy*

## APPENDICES

APPENDIX A: POPULATION BACK-UP DATA

APPENDIX B: COST ESTIMATE BACK-UP DATA



Economic &  
Planning Systems

*Public Finance*  
*Real Estate Economics*  
*Regional Economics*  
*Land Use Policy*

## APPENDIX A

### POPULATION BACK-UP DATA

- Table A-1      Projected Remaining Units to Be Built
- Table A-2      Current Total Population Estimates

El Dorado County Resolution #109-2016 EXHIBIT "A"

Units Study  
to Be Built

Single Family			Multifamily			Total	
Remaining Units	Persons per Household	Estimated Residents	Remaining Units	Persons per Household	Estimated Residents	Remaining Units	Estimated Residents
1,977	3.08	6,084	550	2.54	1,398	2,527	7,482
400	3.08	1,231	129	2.54	328	529	1,559
375	3.08	1,154	0	2.54	0	375	1,154
1,160	3.08	3,570	0	2.54	0	1,160	3,570
1,309	3.08	4,028	0	2.54	0	1,309	4,028
67	3.08	206	0	2.54	0	67	206
97	3.08	298	0	2.54	0	97	298
207	3.08	637	0	2.54	0	207	637
935	1.80	1,683	305	1.80	549	1,240	2,232
400	3.08	1,231	0	2.54	0	400	1,231
<b>6,927</b>		<b>20,122</b>	<b>984</b>		<b>2,275</b>	<b>7,911</b>	<b>22,397</b>
		35,475			0		35,475
		<b>55,597</b>			<b>2,275</b>		<b>57,872</b>

"new\_dev"

are known unit counts based on the source cited for each plan area. Unit counts are subject to change and may be different than shown above.

Developers and home builders have shown that some of the above plan areas are not anticipated to build out to their number of units. As a result, total number of units has been adjusted downward by 5% to account for the commitment.

ing units not currently under a development agreement.

Department of Finance Population Estimates and building permit data through August 2006 (see Table A-2)

16446 model8.xls 5/15/2007

El Dorado County Resolution #109-2016 EXHIBIT "A"

**Table A-2**  
**EDHCSD Park Impact Fee Nexus Study**  
**Current Total Population Estimates**

Date	Permits [1]	Population per Unit [2]	Total Population
Jan. 1, 2005 (DOF)			33,247
Permits Issued	724	3.08	2,228
Aug. 31, 2006 est.			35,475

"total\_pop"

[1] Source is EDHCSD (Jan. 1, 2005 through December 31, 2006)

[2] See Table 10.



**Economic &  
Planning Systems**

*Public Finance  
Real Estate Economics  
Regional Economics  
Land Use Policy*

## APPENDIX B

### COST ESTIMATE BACK-UP DATA

Table B-1	Park Development Cost Estimates
Table B-2	Aquatics Facility Cost Calculation

El Dorado County Resolution #109-2016 EXHIBIT "A"

**Table B-1**  
**EDHCSD Park Impact Fee Nexus Study**  
**Park Development Cost Estimates**

Item	Neighborhood Park	Village Park	Community Park
<b><u>Basis for Assumptions</u></b>			
Hard Costs [1]	1.5 Acre Park	10.0 Acre Park	30.0 Acre Park
Grading (% slope)	3%	5%	7%
Soft Costs (% of development cost)	21%	21%	21%
<b><u>Per Acre Costs</u></b>			
Hard Costs	\$502,640	\$196,750	\$188,405
Grading	\$61,200	\$110,500	\$164,900
Soft Costs	\$118,406	\$64,523	\$74,194
<b>Total</b>	<b>\$682,246</b>	<b>\$371,773</b>	<b>\$427,499</b>

"park\_cost"

Source: "El Dorado Hills CSD Park Impact Fee: Park Cost Assumption Analysis" prepared by Hollingshead, Matsuoka & Associates, Inc. (hard costs), Cooper Thorne Associates (grading), EDHCSD (soft costs)

[1] Parks are located in Elk Grove. Grading assumption revised to reflect El Dorado Hills' terrain.

El Dorado County Resolution #109-2016 EXHIBIT "A"

**Table B-2**  
**EDHCSD Park Impact Fee Nexus Study**  
**Aquatics Facility Cost Calculation**

Description	Dimensions	Sq. Ft.	Depth	Cost per Sq. Ft.	Cost
Diving Pool	30 x 30	900	15' - 20'	\$200	\$180,000
Competition Pool	50m x 25yds	13,455	5'	\$200	\$2,691,000
Recreation		8,000	0' - 6'	\$277	\$2,216,000
<b>Total/Subtotal</b>		<b>22,355</b>			<b>\$5,087,000</b>
Design (approx. 3%)					\$163,000
<b>Total (Rounded)</b>					<b>\$5,250,000</b>

"aqua\_cost"

Source: EDHCSD

# Memo

**To:** Board of Directors  
**From:** Wayne A. Lowery, General Manager  
**Date:** June 5, 2006  
**RE:** **FY 2006-07 Proposed Budget Transmittal**

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## Mission Statement

**Improve the quality of life for El Dorado Hills Residents  
through responsible leadership and  
by providing superior services and facilities.**

On May 21, 2006, the El Dorado Hills Community Services District celebrated its forty-fourth anniversary<sup>1</sup>. In forty-four years the District has grown to an estimated population of 35,000<sup>2</sup>. At the end of Fiscal Year 2005-06, District employees included thirty-nine benefited employees and 130 part time employees.

Currently the District is authorized to offer six services under California Government Code §61000. These include Parks & Recreation, Street Lighting & Landscaping, Solid Waste Management, Telecommunications (Cable TV), CC&R Enforcement/Design Review, and Electric Utility services. Some limitations on community service district services went into effect under the Government Code effective January 1, 2006<sup>3</sup>.

### **SECTION I: Economic Trends**

Since 1993, the State Legislature has initiated tax shifts from local governments to the State of California under the Educational Revenue Augmentation Fund (ERAF). The tax shifts were intended to offset the State's inability to meet legal funding obligations to school districts. However, in 2004, under a proposition initiated by Governor Arnold Schwarzenegger, the California electorate voted to tighten the legislature's ability to shift local taxes to the state resulting in a sunset to the third tax shift (ERAF III) in June 2006.

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<sup>1</sup> EDHCSD established on May 21, 1962 by Resolution No. 98-62, El Dorado County Board of Supervisors.

<sup>2</sup> District staff estimate; California Department of Finance estimate for 2006 not available.

<sup>3</sup> The California State Legislature adopted AB 135 which consolidated fifty years of community services district state law under Government Code §61000.



El Dorado County Resolution #109-2016 EXHIBIT "A"  
**FY 2006-07 Proposed Budget Transmittal**

As a result, approximately \$200,000 lost to the state in each of the last two years will remain in the District’s budget.

The ERAF I & II tax shift for FY 2007 is ~\$1,100,300 increasing the cumulative loss of property tax revenues since 1993 to \$7,079,191.

**AV Growth.** Although economic reports for the Sacramento Region project slowing residential growth trends, the impact on El Dorado Hills appears to be one to two years out. The District saw a decline in assessed value (AV) growth from a 20.2% increase in FY 2003 (over FY 2002) to a 18.5% increase in FY 2004 and a 13.7% increase in FY 2005. The El Dorado County Assessor’s Office most recent estimate<sup>4</sup> is 29.2% increase for FY 2006.

**Table No. 1**  
**District Historical Property Tax Growth**

	<b>Year</b>	<b>Total</b>	<b>Increase</b>
Estimate <sup>4</sup>	2006	\$4,390,561	29.18%
Actual	2005	\$3,398,793	13.72%
Actual	2004	\$2,988,651	18.49%
Actual	2003	\$2,522,340	20.19%
Actual	2002	\$2,098,604	20.21%
Actual	2001	\$1,745,774	14.43%
Actual	2000	\$1,525,581	12.56%
Actual	1999	\$1,355,344	11.55%
Actual	1998	\$1,214,972	
	<b>Year</b>	<b>Total</b>	<b>Increase</b>

Based on reduced growth in residential development, staff projects a conservative 12% tax increase from FY 2006 to FY 2007 (\$526,867). This is 2.4% higher than the historical 40 year average growth of 5% but less than the 16% average over the past seven years.

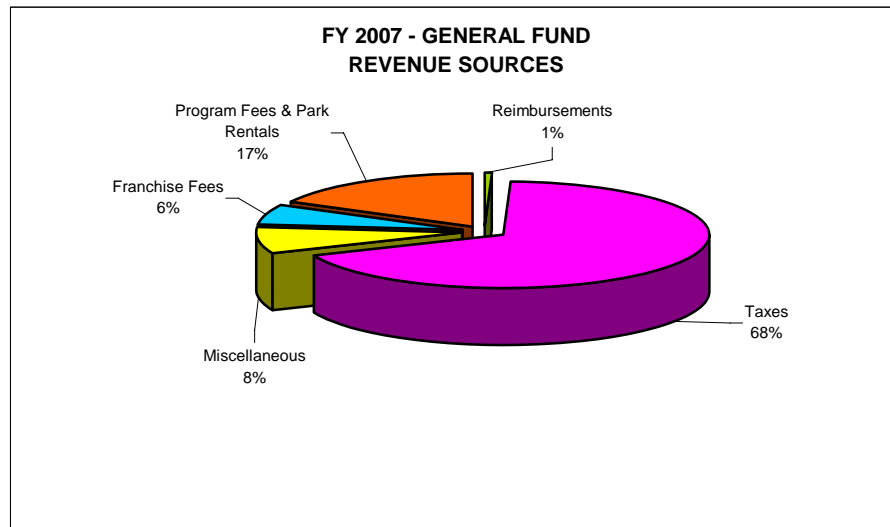
**Conservative Fiscal Management.** Last fiscal year (FY 2006) was the first in nine years that the District’s fiscal ability began to allow expanded service capability, long range planning and stabilization of day-to-day operations. This was due, in large part, to increased growth in assessed value and the addition of assessment districts for maintenance of new parks. The addition of new parks, facilities, and recreation services continues to impact the general fund budget but the property tax increases and new assessments permit a high quality of maintenance and other services. Additionally, the District established a financial reserve program for long-term replacement of aging facilities without unexpected expenses impacting future budget.

<sup>4</sup> Includes actual property and supplemental taxes through March 2006 plus projected tax revenue for April, May & June 2006.

El Dorado County Resolution #109-2016 EXHIBIT "A"  
FY 2006-07 Proposed Budget Transmittal

Generally, the majority of expense increases in FY 2007 result from increases in operational costs including an overall increase of \$807,726 in Salaries & Benefits<sup>5</sup>, an increase of \$881,935 in Services & Supplies<sup>6</sup>, and a decrease of \$322,409 for fixed assets<sup>7</sup>.

Total growth in income for FY 2007 over FY 2006 is projected to remain stable in most areas with a significant increase expected in property tax revenues. Overall revenues should increase \$1,235,710 or 20.6%. Planning Department revenues appear to have decreased because cell tower lease management was relocated to the Administration Department Finance Division.



**GASB 34 & 45<sup>8</sup>**. FY 2007 will be the second year of full implementation of Government Accounting Standards Board (GASB) Statement 34. The new GASB 45 requires full implementation by FY 2009. The District issued its first Comprehensive Annual Financial Report (CAFR) with the FY 2003-04 fiscal audit this year. This annual report is now a consolidated financial statement for the entire District operations on a full accrual basis of accounting. It includes a new section, "Management Discussion and Analysis" (MD&A) to present financial highlights and assess performance for the year. Reporting is now done on major funds rather than aggregate fund types. Long-term assets and liabilities are added to short-term assets and liabilities. All revenues and costs of providing services are also reported, not just those received or paid by or soon after year-end.

<sup>5</sup> Includes a 3.2% cost of living adjustment (COLA) for Unit I and Unit II employees effective July 1, 2006 and new staff positions.

<sup>6</sup> Includes costs for expanded recreation services including new Teen Center and Skate Park, Active Adult Recreation Services in the County's new Senior Center, full year operation of on line program registration, deferred maintenance/facility renovations (per Browning study).

<sup>7</sup> Includes \$385,279 deferred maintenance.

<sup>8</sup> GASB 45 requires recognizing all benefit costs.

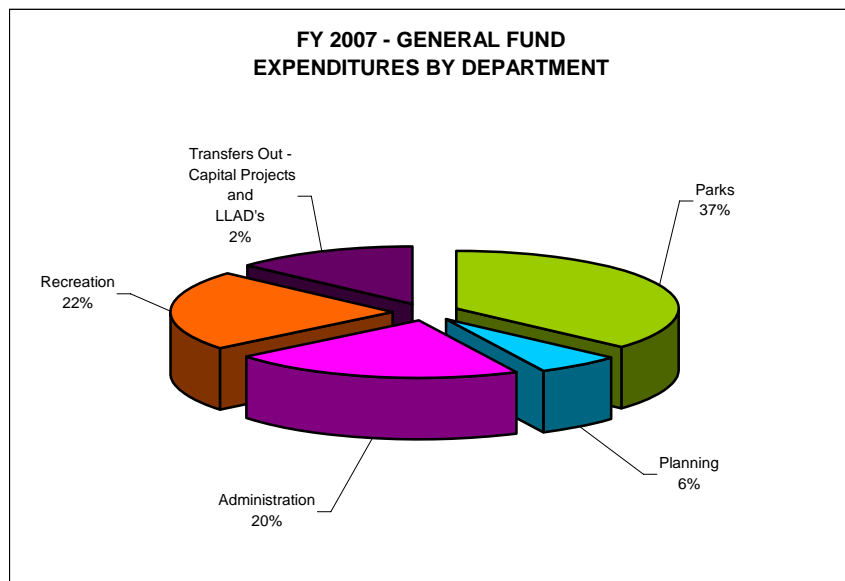
El Dorado County Resolution #109-2016 EXHIBIT "A"  
**FY 2006-07 Proposed Budget Transmittal**

**Contingency Fund.** The FY 2007 General Fund Budget continues to maintain a 15% reserve of \$1,126,295. The Contingency Fund holds back uncommitted monies as a source of funding for unexpected priority needs during the fiscal year. It allows the District to address unforeseen costs or drops in revenue without disrupting projects, programs or other services during the course of the year. Historically, the District has had little need to tap this account.

**Table 2**  
**Contingency Fund History**

<b>Fiscal Year</b>	<b>Amount Budgeted</b>	<b>% of General Fund</b>	<b>Amount Used</b>	<b>Year-End Balance</b>
2007	1,126,295	15.0	NA	NA
2006	810,008	15.0	-0-	810,008
2005	616,777	15.0	26,064	590,713
2004	419,063	7.7	18,214	400,636
2003	269,293	7.7	-0-	269,293
2002	146,307	5.0	-0-	146,307
2001	128,642	5.0	-0-	128,642
2000	121,004	5.0	-0-	121,004
1999	104,778	5.0	-0-	104,778

**Year End Fund Balance.** The District continues to maintain a strong year-end fund balance protecting it from operational deficits. The FY 2006 fund balance is forecast at \$1,771,635 (including reserves) that carries over into FY 2007. The budgeted fund balance for the end of FY 2007 (including reserves) is \$97,835.



## SECTION II: General Fund

**Parks Department.** The District's Parks Department manages 110<sup>9</sup> acres of developed parks, 14 acres of undeveloped parks and 70 acres of open space. Improved facilities include a 16,000 sq. ft. gymnasium/recreation center, 5,000 sq. ft. office and meeting room, 8,000 sq. ft. maintenance facility, and both a 25-meter community pool and a neighborhood swimming pool. The Parks Department also manages 25 acres of street and median landscape funded in 21 landscaping & lighting assessment districts.

In addition to managing facilities and parks, the Parks Department oversees major construction and renovation projects. In FY 2006, it completed Fairchild Park (\$355,063), Creekside Greens Park (\$394,699), and the Parks Department Office/Maintenance Facility (\$2,790,144).

Funding for a full year of maintenance and operation for the Parks Office and a partial year for the Teen Center, Skate Park, and Promontory Community Park is included in FY 2007. Although not budgeted, the Parks Department is negotiating shared sports field maintenance opportunities with Rescue & Buckeye school districts.

In FY 2007, major construction underway or scheduled include<sup>10</sup>:

- Teen Center (\$1,963,327) & Skate Park (\$1,075,115).
- Promontory Community Park Phase I (\$10,070,612).
- Harvard Way Bike/Pedestrian Trail (\$314,916).
- Harris Park (\$1,240,669)
- Laurel Oaks Park (Hollow Oaks; \$500,000)
- Serrano Community Park (Village J; \$3,423,322).

Major renovations under the Browning Study (deferred maintenance) are:

- Community Park: Concrete Replacement (\$14,947)
- Community Park: Tot-lot Canopy Replacement (\$6,180)
- Community Park: Wading Pool Chemical Controller (\$16,480)
- Pavilion: Remodel (\$90,836)
- CAB: HVAC Repairs (\$15,450)
- Bertelsen Park: Paving (\$146,300)
- Bertelsen Park: Play Equipment Replacement (\$54,772)
- Bertelsen Park: McCabe Field Bleacher Replacement (\$6,180)
- Equipment: Replace 1-Ton Dump Truck (\$34,134)

The Parks Department has a current staff of 16 benefited part and full time employees. The addition of two full time employees are proposed in the FY 2007 budget including one Lead Worker under the General Fund and one Maintenance Worker funded 50:50 under the General Fund and various Lighting and Landscaping Assessment District

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<sup>9</sup> Includes 19 acres currently under construction in Promontory.

<sup>10</sup> Total budget including construction, architecture/engineering, permits, inspections, etc.

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funds. Approximately 11,100 hours of additional part time, unbenefited employees is also anticipated. Positions budgeted for a half-year in FY 2006 are now budgeted for a full year in FY 2007.

**Recreation Department.** The District’s Recreation Department provides high quality recreation services for a variety of ages and interests. Its primary services include:

	<u>Revenues</u>	<u>Expenses</u>
• Youth Programs	\$361,310	\$460,113
• Youth Sports	\$123,354	\$177,953
• Adult Sports	\$ 61,780	\$ 90,520
• Combined Sports	\$ 15,195	\$ 17,175
• Special Interest Classes	\$109,800	\$153,199
• Special Events	\$ 51,620	\$114,440
• Aquatics	\$309,465	\$258,118
• Active Adults (Seniors)	\$ 35,700	\$ 97,141
• Teens <sup>11</sup>	<u>\$ 47,150</u>	<u>\$185,689</u>
<b>Total</b>	<b>\$ 1,115,374</b>	<b>\$ 1,554,348</b>

In FY 2007, the Recreation Department will dramatically expand its Teen and Active Adult services with the availability of new facilities. A 4,000 sq. ft. Teen Center/Skate Park will open in the Community Park in December 2006 and an 8,000 sq. ft. Senior Day Care/Active Adult Center opens June 30, 2006. El Dorado County will operate this facility with recreation services provided by the El Dorado Hills Community Services District Recreation Department. Adult sports leagues will relocate from McCabe Field at Bertelsen Park to the Promontory Community Park.

This budget includes a 100% fee increase for non-residents from the current \$5 to \$10.

The KydZonE Summer Day Camp continues to set attendance records. New swimming facilities at the Town Center Fitness Club and adjacent communities has relieved some of the high attendance burden at the Community Park pool but steady participation in open swim and lessons is anticipated. The independent Tasmanian Devils Swim Team, has reached capacity registration for the space and time available in the Community Park Pool. The Summer Concert series continues to expect record crowds after a successful 2005 season that hosted over 5,000 guests. Sponsors continue to support the Summer Concerts and Saturday in the Park (August 5, 2006) with **Wells Fargo Bank** and **Comcast** providing major funding for these events. The Showmobile Stage is donated by the **Marble Valley Regional Center for the Arts**. Program additions this year include a new youth flag football league, expanded youth sports leagues, and events for tiny-tots (under age 7 years).

Major special events continuing into FY 2007 include Independence Day BBQ, Saturday in the Park, Bark in the Community Park, Octoberfest, Halloween Carnival, Christmas

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<sup>11</sup> Includes financial and volunteer support from the EDH Visions Coalition estimated at \$13,700.

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Tree Lighting, Senior Ice Cream Social, Valentine Dance, Spring Egg Hunt, Spring Rummage Sale, Senior Luau, and the Summer Concert Series.

The Recreation Department has a current staff of 10 benefited part and full time employees. The addition of one full time employee--Recreation Supervisor for Active Adult (senior) programs--is proposed in the FY 2007 budget. Approximately 5,000 hours of additional part time, unbenefited employees is also anticipated. Positions budgeted for a half-year in FY 2006 is budgeted for a full year in FY 2007. The Special Interest Classes Recreation Supervisor will continue to develop the volunteer services project.

**Planning & Franchise Management.** The District's Department of Planning & Franchise Management is responsible for advance planning of the park and open space system including land acquisition and facility design. Additionally, the Department manages the cable television and solid waste collection franchise contracts.

Park planning for acquisition and design in FY 2007 include:

- An 18 ac. Community Park (Silver Dove) in Bass Lake Hills Specific Plan
- Two 13 ac. District Parks in Blackstone Village, Valley View Specific Plan
- A 31-50 ac. Community Park in White Rock Village, Valley View Specific Plan
- A 13-15 ac. Community Park in Village J, El Dorado Hills Specific Plan (Serrano)

Other planning activities are:

- Coordinating tentative map conditions for Carson Creek, Valley View, Bass Lake Hills and Marble Valley specific plan areas as well as the Rancho Dorado subdivision.
- Potential annexation of Springfield Meadows Community Services District.
- Formation of six new LLADs<sup>12</sup>
  - Blackstone
  - Hawkview
  - Bell Ranch
  - Bell Woods
  - Rancho Dorado
  - Valley View
- Represent District with county development activities including responding to tentative and final map applications, monitor map conditions as related to CSD issues, Local Agency Formation Commission (LAFCo) annexations, and attending relevant meetings at the Board of Supervisors, Planning Commission, and various county departments.
- Prepare grant applications and provide grant administration.
- Provide key special events including

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<sup>12</sup> This is usually a map condition but also a fiscal necessity for the maintenance of street landscape and all or a percentage of new parks.

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- Information booth at Saturday in the Park (August)
- Fall Leaf Drop (November)
- Christmas Tree Chipping (January)
- Community Clean Up Day (May)
- Bike to Work Day (May)

In addition, the Planning Department will complete a comprehensive master plan for park and recreation facilities, update the nexus study for park impact fees, and development of an Open Space & Trails Master Plan.

It is anticipated that the current franchise company, Waste Management, will transfer ownership to Waste Connections with no changes to current customer services. The franchise is scheduled for a Rate Review in FY 2007; its first in six years. Under the agreement, the Planning Department also assists with delinquency collections and property liens. The landfill diversion rate of >50% as required under SB 939 was maintained in FY 2006 and is expected to do as well in FY 2007. The Director of Planning sits on the El Dorado County Solid Waste Advisory Committee.

In FY 2005, with Comcast's cooperation and assistance, the District installed its own cable television channel and has re-broadcast Metro Cable programs from Sacramento until it can begin its own broadcasting. Channel 17 is a result of a \$50,000 grant from Comcast negotiated with the renewal of the franchise contract in 2004. In FY 2006, a second District channel was established for educational programming only. Programming services are provided the El Dorado County Office of Education and Los Rios Community College District. The Department anticipates broadcasting a limited number of CSD programs on Channel 17 in FY 2007, in addition to Metro Cable.

The Planning & Franchise Management Department has a current staff of 2 benefited full time employees. A new Planner is proposed in the FY 2007 budget.

**Administration & Finance.** The District's Department of Administration & Finance is the operational hub including management of governance (Board and General Manager activities), financial and accounting services, fund management (LLADs, CC&Rs, CIP and General Funds), the District Office--which includes the customer service counter--purchasing, human resources, information technology, risk management, marketing, operational planning, collective bargaining, and record management.

The Administration & Finance upgraded the District website winning the Northern California Dottie Award in 2006. In April 2006, the Department added on line registration to its services resulting in \$72,000 in registration fee income within the first twenty-four hours of operation setting an international agency record for the host software company, Active Net.

The Information Technology (IT) Division provides full time service of the district's, phone system, computer equipment and software including upgrades based on a three-year plan that is updated annually. Major changes in FY 2007 include the addition of

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Laserfiche to allow access to all of the District's public information files by staff with plans to expand to public access in FY 2008. Additionally, the District's current Windows 2000 program will be upgraded to Windows 2003. Computer security is an ongoing concern and funds are budgeted to upgrade security, filters, firewalls, and antiviral software as they are available.

The Finance Division manages the district contract record keeping, payroll, personnel files, insurance records, accounts receivable/payable, audits, budget preparation and management, and management of cell tower leases. The division anticipates using a new audit service to review FY 2006 financial operations.

The District Office manages the customer service counter including program and facility use registration and receipt of design review applications. The recreation registration counters and administration/CC&R public counters were merged in FY 2006 and placed under the Administration Department. District Office staff also assist the preparation and posting of public meeting agendas and information packets. The Department has budgeted \$20,000 for consultant assistance to further develop the District's marketing and information efforts.

The Administration & Finance Department has a current staff of 11 benefited part and full time employees. A new Accounting Specialist (.75 FTE) will be proposed in the FY 2007 mid year budget and an existing Administrative Assistant II position will increase hours from .75 FTE to 1.0 FTE with a comparable reduction in overall part time hours. Hours for part time, unbenefited employees will be reduced by about 1,200 hours. Positions budgeted for a half-year in FY 2006 is budgeted for a full year in FY 2007.

**SECTION V: Capital Improvement Program (CIP)**

The District hired Moore, Iacofano, & Goltsman, Inc to survey and involve the community in updating the "Park and Recreation Facilities Master Plan." Most of the process occurred in FY 2006 and the final plan will be completed by the end of summer 2006. The completed Master Plan will provide the best determinate of the design of future parks for the District over the next ten to fifteen years and will be updated in five years. The CIP Five-Year Financial Plan will be updated after the approval of the Master Plan. An additional 124 acres of developed parkland are needed by build out.

The primary source of funding capital projects is the Park Impact (Development) Fee. The current fee is \$7,047 for a single-family residence. FY 2006 saw a decline in the issuance of building permits resulting in collection forecast of \$1.85 million<sup>13</sup> of the \$2.25 million budgeted. A similar estimate is projected for FY 2007. This will result in less than anticipated capital fund availability for projects in the next fiscal year. In addition to projects already under construction<sup>14</sup>, the FY 2007 CIP budget includes acquisition of the Bass Lake Hills Sports Park (Silver Dove; \$2,218,500) and preliminary design of the Valley View Community Park (\$50,000) and South Park (\$27,000). Acquisition of the Bass Lake Hills Sports Park

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<sup>13</sup> Actual collection through March 2006 is \$1.6 million.

<sup>14</sup> See construction projects listed on Page 5.



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may require financing of up to \$1.4 million if other funding opportunities are not available. This facility will create four ball fields, three soccer fields, four outdoor basketball courts, and a large indoor, multi-purpose facility with two youth sized basketball courts.

Projects recently requested by members of the public but not included in the CIP budget for FY 2007 include:

- Lake Forest Park
- Windsor Point Neighborhood Park
- Josh Anderson Memorial Basketball Court (Community Park)
- Canterbury Circle Landscape Median

**HIGHLIGHTS**

1. **Contingency:** The General Fund Contingency is proposed at 15% of the General Fund revenues.
2. **Tax Fees:** The El Dorado County Tax Administration Fee and portion of the Local Agency Formation Commission (LAFCo) budget are projected to increase 19.8% from \$91,000 in FY 2006 to \$109,000 in FY 2007<sup>15</sup>.
3. **Tax Shift:** The ERAF<sup>16</sup> I & II tax shift for FY 2007 is ~\$1,100,300, increasing the cumulative loss of property tax revenues since 1993 to \$7,079,191. The \$202,320 tax shift taken each of the past two years under ERAF III is discontinued.
4. **AV Growth:** The District's assessed value (AV) is projected to increase 12% resulting in an additional \$526,867 from property tax revenues in the General Fund for FY 2007.
5. **Fund Balance:** The available fund balance (carry over) on June 30, 2006: \$1,771,635. The projected fund balance at the end of FY 2007: \$97,835.
6. **Financing:** The District has, on a limited basis, used outside financing in the past. A general obligation bond funded construction of the El Dorado Hills Community Park Phase I. The 1915 Bond Act, coupled with a LLAD, was used to fund the purchase of Wild Oaks Park. Leasing usually vehicles and copiers accomplished a limited number of capital equipment purchases.

Debt financing is a resource to be considered cautiously but a resource nonetheless. In May 2006, the District Board of Directors approved funding

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<sup>15</sup> LAFCo (\$6,000), County (\$103,000).

<sup>16</sup> ERAF: Education Revenue Augmentation Fund

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\$4,000,000 for Phase I construction of Promontory Park at an annual payment over 15 years of \$367,886.

7. **General Election:** The terms of three director seats are up for election November 14, 2006. Registration deadline is August 11, 2006. Anticipated cost is \$30,000.
8. **Non-Resident Recreation Fees:** Increase from \$5 to \$10.
9. **New benefited positions:**
  - Parks Maintenance Leadworker (1.0 FTE)
  - Parks Maintenance Worker (1.0 FTE)
  - Recreation Supervisor (1.0 FTE)
  - Planner (contract; 1.0 FTE)
10. **New unbenefited positions:**
  - Recreation Leaders (5,000 hours)
  - Park Maintenance Workers (4,000 hours)
11. **Employee costs:**
  - Compensation Study<sup>17</sup> (\$35,000)
  - Cost of Living Adjustment (COLA) based on April 2006 Consumer Price Index of 3.2%.
  - Full year operation on positions initiated in FY 2006:
    - Administrative Assistant II (Recreation)
    - Recreation Coordinator (Teen; Recreation)
    - Finance Manager (Administration)
    - Executive Assistant (Administration)
    - CC&R Manager (Administration)
    - Maintenance Worker (Parks)
    - Parks Supervisor (Parks)
12. **Training:** Board (\$10,000); Parks (\$18,675); Planning (\$3,000); Administration (\$19,300); Recreation (\$21,230).
13. **Deferred Maintenance:** Continued implementation of the District's deferred maintenance/facility renovation program as outlined in the 2005 Browning Study at a cost of \$385,279.
14. **New Facilities:** Complete construction and dedication of Teen Center/Skate Park, Phase I of Promontory Community Park, Stephen Harris Park renovation, Laurel Oaks Park, Serrano Village J Park, and Harvard Way Bike/Pedestrian Trail.

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<sup>17</sup> Currently 14 district employees are Y-rated under the previous compensation study in 2004.

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- 15. Strategic Planning:** The District's Strategic Plan was last updated in FY 2005 will be modified summer 2007. The Budget includes \$20,000 to develop a scorecard or other process to monitor and manage the current Strategic Plan.
- 16. Equipment & Structural Improvements:**
- Replacement of temporary Recreation storage unit with a permanent storage building (\$30,000)
  - Relocation of Planning staff to Parks Office<sup>18</sup> (\$30,000)
  - Governor's Pond Park aerator replacement (\$10,000)
  - Flail mower (\$18,300)
  - John Deere HPX Gator (Promontory Park; \$10,000)
  - Cable T.V. Equipment (\$12,070)
  - CAB – Replacement round tables (\$7,000)

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The proposed budget for FY 2006-07 is balanced. The District acknowledges the excellent research work and preparation provided by a number of staff in each department but, in particular, the efforts of the Department Heads—Marni-Francisco-Cady, Dianna Hillyer, Sandi Kukkola, and Kent Oakley—as well as key administrative staff including Gene Albaugh, Wanda Kelly, and Sherry Shannon. Their attention to detail, search for efficient and economic methods to provide projects and programs, focus on quality customer service, and patient participation as multiple drafts of the budget were worked and re-worked is appreciated.

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<sup>18</sup> Includes tenant improvements, office furnishings, and utility adjustments.

**GENERAL FUND  
 FUND BALANCE SUMMARY**

	FY 2006 BUDGET	FY 2006 FORECAST	FY 2007 BUDGET	FY 2008 PROPOSED	FY 2009 PROPOSED
<b>Revenues:</b>					
Reimbursements	103,033	80,500	38,892	40,000	40,000
Taxes	4,120,561	4,390,561	4,917,428	5,409,171	5,950,088
Taxes - State Reduction	-202,234	-202,234	0 <sup>1</sup>	0	0
Miscellaneous	51,895	178,068	577,264 <sup>2</sup>	634,990	698,489
Franchise Fees	385,329	420,015	443,490	487,839	536,623
Program Fees & Park Rentals	1,119,777	1,119,777	1,245,323	1,369,855	1,506,841
<b>Total Revenue and Other Sources</b>	<b>5,578,361</b>	<b>5,986,687</b>	<b>7,222,397</b>	<b>7,941,855</b>	<b>8,732,041</b>
<b>Expenditures:</b>					
Salaries and Benefits	3,014,038	2,813,346	3,621,072	3,874,547	4,145,765
Service and Supplies	2,276,546	2,069,169	2,951,104	3,157,681	3,378,719
Capital Improvement/Equipment	829,960	838,847	516,438	532,510	297,862
<b>Total Expenditures</b>	<b>6,120,544</b>	<b>5,721,362</b>	<b>7,088,613</b>	<b>7,564,738</b>	<b>7,822,346</b>
Transfers Out to Capital Projects/LLAD's	870,992	227,451	1,090,986	41,500	15,000
<b>Total Expenditures and Other Uses</b>	<b>6,991,536</b>	<b>5,948,813</b>	<b>8,179,599</b>	<b>7,606,238</b>	<b>7,837,346</b>
<b>Net Sources/Uses</b>	<b>-1,413,175</b>	<b>37,874</b>	<b>-957,203</b>	<b>335,617</b>	<b>894,695</b>
Beginning Fund Balance, July 1st	2,737,597	2,737,597	2,775,471	1,818,268	2,153,885
Ending Fund Balance, June 30th	1,324,422	2,775,471	1,818,268	2,153,885	3,048,581
<b>Less Reserve Requirements</b>					
15% Revenue - Contingency Reserve	810,008	810,008	1,126,295 <sup>3</sup>	1,191,278	1,309,806
Deferred Maintenance Reserve	103,828	103,828	486,894 <sup>4</sup>	457,322	662,397
Compensated Absences	90,000	90,000	107,244 <sup>5</sup>	90,000	90,000
<b>Total Reserved Fund Balance</b>	<b>1,003,836</b>	<b>1,003,836</b>	<b>1,720,433</b>	<b>1,738,600</b>	<b>2,062,203</b>
Ending Unreserved Fund Balance	320,586	1,771,635	97,835	415,285	986,377

<sup>1</sup> ERAF III - State mandated reduction.

<sup>2</sup> Miscellaneous Revenue includes vending machine commission, cell tower lease payments, interest income, and other revenues.

<sup>3</sup> Contingency Reserve is calculated on 15% Revenue.

<sup>4</sup> Deferred Maintenance Reserve is set according to the Browning Study schedule.

<sup>5</sup> Compensated Absences is equal to employee vacation and cto time on the books at year end.

**CAPITAL EQUIPMENT BUDGET**

**Funding Source - General Fund**

**5520 Building and Facilities**

Community Park Concrete Replacement	\$14,947
Bertelsen Park Paving	\$146,300
CAB Storage Building	\$30,000
Pavilion Remodel	\$90,836
Bertelsen Park - Playground replacement	\$54,772
<b>Total</b>	<b>\$336,855</b>

**5540 Equipment and Vehicles**

CAB - 12 replacement round tables	\$7,000
Reid White Ponds - pond aerators	\$10,000
1-ton dump truck replacement	\$34,134
Flail mower	\$18,300
Promontory Park - John Deere HPX Gator	\$10,000
Community Park - Tot-lot canopy replacement	\$6,180
McCabe Field - Bleacher replacement	\$6,180
Community Park - Wading Pool chemical controller	\$16,480
CAB - HVAC repairs	\$15,450
Cable Television equipment	\$12,070
<b>Total</b>	<b>\$135,794</b>

**5545 Lease Payment**

Photo copier - Recreation	\$8,849
Photo copier - Pavilion	\$3,308
Photo copier - Administration	\$5,871
Photo copier - Parks	\$3,573
Toyota Highlander - Administration	\$4,668
Toyota Highlander - Construction Manager	\$4,668
Temporary Office Building	\$12,852
<b>Total</b>	<b>\$43,789</b>

**TOTAL CAPITAL IMPROVEMENT AND EQUIPMENT EXPENSES      \$516,438**

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El Dorado Hills Community Services District - FY 2007 Budget

<b>CAPITAL BUDGET</b>						
<b>PROJECTED CAPITAL FUNDING</b>	<b>G. F. RESERVE</b>	<b>IN LIEU</b>	<b>IMPACT FEES</b>	<b>GRANT FUNDING</b>	<b>OTHER</b>	<b>TOTAL FY 2007</b>
Revenue	516,438	806,355	1,850,000			3,172,793
County					205,494	205,494
Rotary Club					75,000	75,000
Serrano					3,250,822	3,250,822
Prop 12				16,000		16,000
Prop 40				220,000		220,000
LLAD					65,000	65,000
Financing					4,000,000	4,000,000
Other					1,521,613	1,521,613
Dedicated Reserves	1,080,057	2,000	1,675,349			2,757,406
<b>Total Funding</b>	<b>1,596,495</b>	<b>808,355</b>	<b>3,525,349</b>	<b>236,000</b>	<b>9,117,929</b>	<b>15,284,128</b>
<b>CAPITAL EQUIPMENT</b>						
<b>Building and Facilities</b>	336,855					336,855
<b>Vehicle &amp; Equipment</b>	135,794					135,794
<b>Lease Payment</b>	43,789					43,789
<b>Current FY CIP</b>						
Bass Lake Sports Park - Land Acquisition		806,355	43,000		1,412,145	2,261,500
Creekside Greens Park			26,422		45,000	71,422
Harvard Way Bike Path					205,494	205,494
Lake Forest Park	30,000					30,000
Laurel Oak Park			170,532		109,468	280,000
Harvard Parking & Entrance Administration Building						0
New York Creek Trail			25,000			25,000
Promontory Community Park - Phase 1			1,896,953		4,000,000	5,896,953
Serrano "J" Community Park			172,500		3,250,822	3,423,322
Skate Park	249,080			16,000		265,080
Stephen Harris Park	54,497		147,154			201,651
Teen Center	716,480		476,745	220,000	75,000	1,488,225
Valley View Community Park			50,000			50,000
Valley View South			7,000		20,000	27,000
Windsor	30,000					30,000
Financing Payment (15 years)			367,886			367,886
Maintenance Equipment			29,866			29,866
Nexus Study Update			9,000			9,000
Government Fees			55,500			55,500
<b>Total Spending</b>	<b>1,596,495</b>	<b>806,355</b>	<b>3,477,558</b>	<b>236,000</b>	<b>9,117,929</b>	<b>15,234,337</b>

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El Dorado Hills Community Services District - FY 2007 Budget

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**Design Review & Compliance**

Acct. No.	Account Title	2004-05 Actual	2005-06 Budget	2005-06 Forecast	2006-07 Budget
	<b>Beginning Fund Balance</b>	-81,273	-66,594	-66,594	-62,201
	<b>Revenue</b>				
	Design Review Fees	70,118	82,000	65,000	66,950
	Compliance Assessment	116,598	129,528	120,450	124,050
	<b>Expense</b>				
4010	Payroll Taxes	6,028	7,532	5,838	7,148
4120	Employee Benefits	15,833	19,556	18,826	19,893
4130	PERS - Retirement	12,930	18,078	13,566	17,828
4140	Life Insurance	0	117	117	130
4150	Workers Comp.	471	838	952	871
5011	Salary Expense - Full-time	81,393	88,392	80,768	86,966
5012	Salary Expense - Part-time	220	1,875	1,875	0
5013	Overtime Expense	2	700	700	1,040
	<b>Total Salary &amp; Benefits</b>	<b>116,877</b>	<b>137,088</b>	<b>122,642</b>	<b>133,875</b>
5131	Functional Services	276	200	250	250
5132	Government Fees & Permits	1,157	1,157	1,205	1,320
5142	Contract Service	136	0	0	0
5160	Office Supplies	3,384	1,300	2,100	1,500
5171	Professional Services	5,165	10,500	6,200	8,940
5172	Legal Services	25,645	26,400	26,800	24,600
5180	Dues & Publications	3,806	1,982	3,000	1,308
5200	Staff Training	40	300	300	300
5202	Local Meetings	903	1,358	1,358	1,358
5210	Mileage	30	0	0	0
5240	Printing	1,031	1,100	1,100	600
5241	Telephone	303	400	400	304
5251	General Insurance	490	0	0	0
5260	Engineer Report Fees	299	490	500	554
5265	District Overhead	11,142	12,000	10,500	11,000
	<b>Total Services &amp; Supplies Expense</b>	<b>53,804</b>	<b>57,187</b>	<b>53,713</b>	<b>52,034</b>
	<b>Capital Expenditures</b>				
5545	Lease Payment	1,355	4,702	4,702	0
	<b>Total Fixed Asset Expense</b>	<b>1,355</b>	<b>4,702</b>	<b>4,702</b>	<b>0</b>
5575	Reserve	0	0	0	0
5600	Transfers Out	0	0	0	0
	<b>Total Expenses</b>	<b>172,036</b>	<b>198,977</b>	<b>181,057</b>	<b>185,909</b>
	<b>Net Income/Loss</b>	<b>14,680</b>	<b>12,551</b>	<b>4,393</b>	<b>5,091</b>
	<b>Year End Fund Balance</b>	<b>-66,594</b>	<b>-54,043</b>	<b>-62,201</b>	<b>-57,110</b>

**COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL**

<b>BEGINNING FUND BALANCE</b>		<b>-62,201</b>
<b>3100 ASSESSMENTS</b>		<b>124,050</b>
	Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	
<b>3510 DESIGN REVIEW FEES</b>		<b>66,950</b>
	Fees collected for permits	
<b>TOTAL REVENUE</b>		<b>191,000</b>
<b>4000 BENEFITS AND TAXES</b>		<b>45,869</b>
	Fund 11's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.	
<b>5011 SALARIES - F/T</b>		<b>86,966</b>
	Full-time salary in Compliance and Design Review includes a portion attributable to the service of the General Manager, Assistant General Manager, CC&R Manager, halftime Administrative Assistant II and Accounting staff.	
<b>5013 SALARIES - OVERTIME</b>		<b>1,040</b>
	No overtime expense is anticipated for full-time employees. Counsel services primarily for CC&R enforcement.	
<b>5131 FUNCTIONAL SERVICES</b>		<b>250</b>
<b>5132 GOVERNMENT FEES AND PERMITS</b>		<b>1,320</b>
	The fee charged by the County for assessment billing and collection and a monthly fee for RAS charges	
<b>5160 OFFICE SUPPLIES</b>		<b>1,500</b>
	Supplies specific to compliance and design review.	
<b>5171 PROFESSIONAL SERVICES</b>		<b>8,940</b>
	Inspection Services.	
<b>5172 LEGAL SERVICES</b>		<b>24,600</b>
	Counsel services primarily for CC&R enforcement.	
<b>5180 DUES &amp; PUBLICATIONS</b>		<b>1,308</b>
	Subscription to Metro Scan.	
<b>5200 STAFF TRAINING</b>		<b>300</b>
<b>5202 LOCAL MEETINGS</b>		<b>1,358</b>
<b>5240 PRINTING</b>		<b>600</b>



El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2007 Budget

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<b>5241 UTILITIES/TELEPHONE</b>	<b>304</b>
Charge for separate phone line.	
<b>5260 ENGINEER REPORT FEES</b>	<b>554</b>
<b>5265 DISTRICT OVERHEAD</b>	<b>11,000</b>
Expenses resulting from support services and supplies.	
<b>TOTAL EXPENSES DESIGN REVIEW &amp; COMPLIANCE</b>	<b>185,909</b>
<b>NET INCOME/LOSS</b>	<b>5,091</b>
<b>YEAR END FUND BALANCE</b>	<b>-57,110</b>

## **LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS FY 2006-2007**

### **Source of Authority:**

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

### **Activity Description:**

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

### **Funding Source:**

The Assessments Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

**LANDSCAPING AND LIGHTING ASSESSMENTS DISTRICTS  
METHODOLOGY USED  
FY 2006-2007**

**Overhead allocation** - The purpose of the overhead allocation is to identify the portion of General Fund costs that are indirect operating costs of the special assessment funds. The allocation of overhead is based on the prior year's budget. The costs allocated are the Administration Department's services and supplies and related Fixed Assets. The total District's expenses are divided by the percentage of the total expense the LLAD's represents. The costs are divided by the total hours budgeted for the year in the LLAD's. The result is the hourly rate used in the current budget to recover costs.

**Direct Costs allocated** - The Parks Department expenditures are charged directly to each LLAD for the appropriate expense. The park salaries allocated to the LLAD's are scheduled below.

<b>Title</b>	<b>Percentage</b>
Park Superintendent	.05
Parks Administrator	.01
Parks Supervisor	.80
Lead Worker	.50
Maintenance Worker	1.0
Admin. Assistant	.01

The Administration Department allocated to the LLAD are scheduled below. No computer technology salaries are charged to the LLAD's at this time.

<b>Title</b>	<b>Percentage</b>
Finance Manager	.10
Accounting Specialist	.07
Accounting Specialist	.27
Accounting Specialist	.03

**Reserves** - The Capital Reserves are funded each year not to exceed the reserve balances required in each LLAD Formation Document. An equipment reserve is funded an additional \$567 each year to have resources available to purchase large equipment and vehicles. The operating reserve is calculated by totaling five months of budgeted expenditures. This is used to fund operations during the period July through November, prior to the assessment collections by the County.

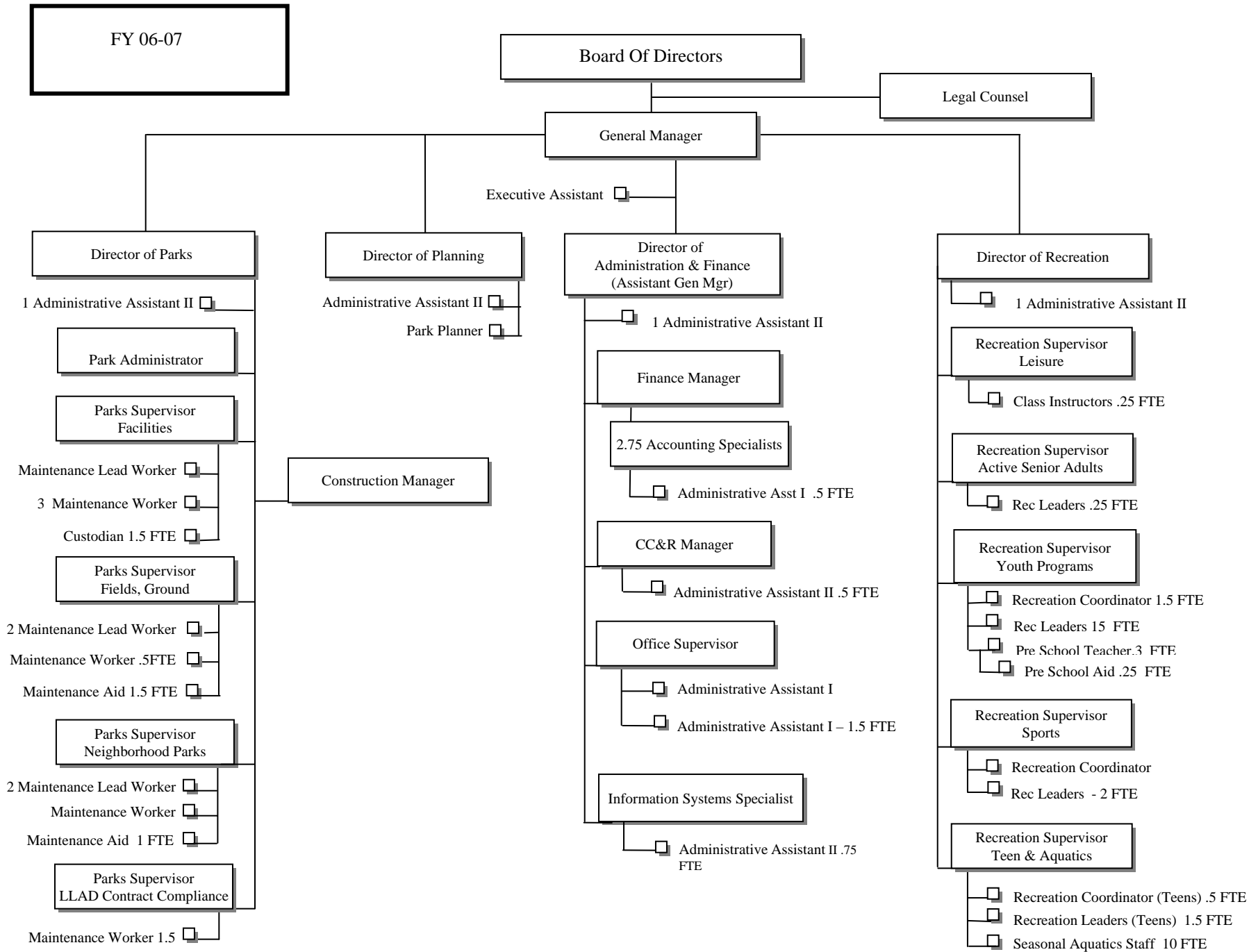
El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT												
LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS - 2006-07 BUDGETS												
District Designation	20	3	25	5	7	15 / 16	17	18	26	22	27	27
Assessor Fund Number	20597	20648	20658	20651	20643	20646	20645	20647	20650	20653	20351	20350
District Description	Stonegale	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forrest	Marina Hill	Highland Hills 3	M&O	Bond
<b>EXPENDITURES</b>												
Salaries & Benefits	\$10,479	\$5,009	\$13,547	\$5,409	\$3,401	\$7,457	\$3,484	\$4,807	\$921	\$4,070	\$9,101	\$0
Services & Supplies	\$34,717	\$17,521	\$84,106	\$18,805	\$9,546	\$19,780	\$11,688	\$14,601	\$1,389	\$7,482	\$18,871	\$3,299
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,183
Capitall Improvements / Replacement	\$12,000	\$0	\$2,550	\$0	\$0	\$0	\$1,000	\$0	\$0	\$10,000	\$0	\$0
Subtotal	\$57,197	\$22,531	\$100,202	\$24,214	\$12,947	\$27,237	\$16,171	\$19,408	\$2,310	\$21,552	\$27,972	\$75,483
<b>REVENUE</b>												
Available Fund Balance	(\$40,641)	(\$10,182)	(\$222,919)	(\$1,382)	(\$5,741)	(\$67,487)	(\$2,605)	(\$7,803)	(\$14,991)	(\$23,627)	(\$35,494)	\$0
Contribution to/from Contingency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/from Equipment Reserve	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$0
Contribution to/from Operating Reserve	\$26,199	\$1,856	\$245,503	\$0	\$1,408	\$48,833	\$67	\$4,495	\$12,529	\$4,482	\$42,769	\$5
Contribution to/from Capital Improvement Reserve	(\$1,031)	\$2,300	\$27,450	(\$6,901)	\$900	\$3,624	(\$1,000)	\$0	\$0	\$4,320	\$0	\$0
Contribution from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$14,905)	(\$5,459)	\$50,600	(\$7,716)	(\$2,866)	(\$14,463)	(\$2,971)	(\$2,741)	(\$1,895)	(\$14,258)	\$7,842	\$5
<b>Balance to Levy</b>	<b>\$42,291</b>	<b>\$17,072</b>	<b>\$150,803</b>	<b>\$16,498</b>	<b>\$10,081</b>	<b>\$12,774</b>	<b>\$13,201</b>	<b>\$16,668</b>	<b>\$414</b>	<b>\$7,294</b>	<b>\$35,814</b>	<b>\$75,487</b>
<b>DISTRICT STATISTICS</b>												
Total Assessable Parcels - Zone A	448	222	661	57	176	184	102	482	33	27	1,175	1,175
Total Benefit Units - Zone A	448.00	222.00	648.00	57.00	176.00	184.00	102.00	482.00	33.00	27.00	1,175.00	1,118.00
Total Assessable Parcels - Zone B						30						
Total Benefit Units - Zone B						30.00						
<b>Levy per Unit (Parcel) - Zone A</b>	<b>\$94.40</b>	<b>\$76.90</b>	<b>\$232.72</b>	<b>\$289.44</b>	<b>\$57.28</b>	<b>\$58.92</b>	<b>\$129.42</b>	<b>\$34.58</b>	<b>\$12.56</b>	<b>\$270.16</b>	<b>\$30.48</b>	<b>\$67.52</b>
<b>Levy per Unit (Parcel) - Zone B</b>						<b>\$64.42</b>						
<b>Total Assessment Levy</b>	<b>\$42,291</b>	<b>\$17,072</b>	<b>\$150,803</b>	<b>\$16,498</b>	<b>\$10,081</b>	<b>\$12,774</b>	<b>\$13,201</b>	<b>\$16,668</b>	<b>\$414</b>	<b>\$7,294</b>	<b>\$35,814</b>	<b>\$75,487</b>
<b>HISTORICAL INFORMATION</b>												
2005-06 Net Levy per Unit	\$ 92.58	\$ 76.90	\$ 228.26	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 33.92	\$ 125.52	\$ 270.16	\$ 29.52	\$ 68.48
2004-05 Net Levy per Unit	\$ 90.64	\$ 76.90	\$ 223.44	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 33.20	\$ 125.52	\$ 270.16	\$ 14.76	\$ 83.24
2003-04 Net Levy per Unit	\$ 89.66	\$ 76.90	\$ 221.04	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 32.84	\$ 125.52	\$ 270.16	\$ 17.48	\$ 80.52
2002-03 Net Levy per Unit	\$ 88.43	\$ 76.90	\$ 218.00	\$ 289.44	\$ 57.28	\$117.84 / \$128	\$ 129.42	\$ 32.40	\$ 125.52	\$ 270.16	\$ 19.08	\$ 78.92
2001-02 Net Levy per Unit	\$ 85.44	\$ 76.90	\$ 211.00	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 31.30	\$ 125.52	\$ 270.16	\$ 17.86	\$ 80.14
2000-01 Net Levy per Unit	\$ 81.00	\$ 76.90	\$ 200.00	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 29.68	\$ 125.52	\$ 270.16	\$ 22.00	\$ 76.00
1999-00 Net Levy per Unit	\$ 77.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 28.48	\$ -	\$ 270.16	\$ 22.00	\$ 76.00
1998-99 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 20.50	\$ 77.50
1997-98 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 18.32	\$ 79.68
1996-97 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$ 68.80	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 15.30	\$ 82.70

El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT										
LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS - 2006-07										
District Designation	8	12	28	21	23 / 24	13	30	31	33	
Assessor Fund Number	20655	20598	20371	20656	20657 / 20373	20598	20374	20375	20376	
District Description	Silva Valley	Bass Lake A	Roadway	Highland Hills 2	Creekside A & B	Bass Lake B	Francisco Oaks	Highland View	Hollow Oaks	Totals
<b>EXPENDITURES</b>										
Salaries & Benefits	\$11,041	\$5,914	\$10,413	\$3,363	\$10,775	\$6,418	\$3,635	\$26,981	\$7,965	\$154,192
Services & Supplies	\$70,954	\$28,105	\$46,174	\$13,346	\$50,429	\$23,853	\$16,211	\$25,790	\$17,125	\$533,793
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,183
Capitall Improvements / Replacement	\$12,000	\$0	\$4,000	\$0	\$0	\$0	\$1,500	\$0	\$0	\$43,050
Subtotal	\$93,995	\$34,019	\$60,587	\$16,709	\$61,204	\$30,271	\$21,347	\$52,771	\$25,090	\$803,217
<b>REVENUE</b>										
Available Fund Balance	(\$46,760)	(\$77,791)	(\$78,411)	(\$53,860)	(\$74,152)	(\$192,019)	(\$31,995)	(\$26,953)	(\$31,995)	(\$1,046,808)
Contribution to/from Contingency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/from Equipment Reserve	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$11,340
Contribution to/from Operating Reserve	\$18,310	\$65,406	\$167,417	\$47,442	\$109,039	\$237,303	\$29,276	\$117	\$37,384	\$1,099,841
Contribution to/from Capital Improvement Reserve	\$4,000	\$5,320	(\$4,000)	\$1,930	\$9,540	\$4,680	\$4,700	\$0	\$0	\$55,832
Contribution from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$23,883)	(\$6,497)	\$85,573	(\$3,921)	\$44,994	\$50,532	\$2,548	(\$26,269)	\$5,956	\$120,205
<b>Balance to Levy</b>	<b>\$70,112</b>	<b>\$27,522</b>	<b>\$146,160</b>	<b>\$12,788</b>	<b>\$106,198</b>	<b>\$80,803</b>	<b>\$23,895</b>	<b>\$26,502</b>	<b>\$31,046</b>	<b>\$923,423</b>
<b>DISTRICT STATISTICS</b>										
Total Assessable Parcels - Zone A	366	278	4,946	88	163	295	67	464	99	
Total Benefit Units - Zone A	367.00	278.00	4,872.00	88.00	163.00	294.00	67.00	463.00	99.00	
Total Assessable Parcels - Zone B					14		1			
Total Benefit Units - Zone B					37.00		35.00			
Levy per Unit (Parcel) - Zone A	\$191.04	\$99.00	\$30.00	\$145.32	\$603.28	\$274.84	\$234.26	\$57.24	\$313.60	
Levy per Unit (Parcel) - Zone B					\$212.51		\$234.26			
<b>Total Assessment Levy</b>	<b>\$70,112</b>	<b>\$27,522</b>	<b>\$146,160</b>	<b>\$12,788</b>	<b>\$106,198</b>	<b>\$80,803</b>	<b>\$23,895</b>	<b>\$26,502</b>	<b>\$31,046</b>	<b>\$923,423</b>
<b>HISTORICAL INFORMATION</b>										
2005-06 Net Levy per Unit	\$ 187.38	\$ 99.00	\$ 30.00	\$ 193.76	\$208.44 / \$591.70	\$ 274.84	\$ 234.26	\$ 56.14	\$ 307.59	
2004-05 Net Levy per Unit	\$ 183.44	\$ 99.00	\$ 30.00	\$ 193.76	\$204.04 / \$579.25	\$ 274.84	\$ 234.26	\$ 54.96	\$ 301.12	
2003-04 Net Levy per Unit	\$ 181.47	\$ 99.00	\$ 30.00	\$ 193.76	\$201.86 / \$362	\$ 274.84	\$ 234.26	\$ 54.38		
2002-03 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$199.06 / \$362	\$ 274.84	\$ 146.46			
2001-02 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$192.34 / \$362	\$ 274.84	\$ -			
2000-01 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76		\$ 274.84				
1999-00 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76		\$ -				
1998-99 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 193.76		\$ -				
1997-98 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 223.84		\$ -				
1996-97 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ -		\$ -				

El Dorado County Resolution #109-2016 EXHIBIT "A"





Justin Masters, President

Larry Brilliant, Vice President  
Joe Chinn, Director

David Trapani, Director  
Constance Wyatt, Director

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## Board of Directors Regular Meeting

Thursday, June 8, 2006  
7:00 pm

1021 Harvard Way  
El Dorado Hills, CA 95762  
916/933-6624

### Agenda

#### Call to Order

- Pledge of Allegiance
- Roll Call
- Adoption of Agenda<sup>1</sup>
- Closed Session Announcements<sup>2</sup>

#### Presentations & Announcements

1. EDHCSO President Justin Masters announcement of closed session board action on May 16, 2006.

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<sup>1</sup>**Adoption of Agenda:** *This agenda may be amended up to 72 hours (7:00 p.m. Monday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.*

<sup>2</sup>**Closed Session Announcements:** *The president will announce any action taken, if any, during a closed session at a previous board meeting unless the announcement was provided following the closed session at that meeting.*

## Community Comment<sup>3</sup>

### Review of Written Communications

2. Connie Vavricek, 2861 Canterbury Circle, letter received May 25, 2006: Requesting installation of landscape between Canterbury Circle and El Dorado Hills Boulevard.

### Community Services District Calendar

3. June-July 2006 Calendar of District Events and Activities. (S. Kukkola)

## Consent Calendar<sup>4</sup>

4. Approve the minutes of May 2, 11, 16, and 23, 2006 meetings. (S. Kukkola)

**RECOMMENDED ACTION:** Approve.

5. Ratify Cash Disbursements through May 31, 2006. (G. Albaugh)

**RECOMMENDED ACTION:** Approve.

6. Approve Finance Report for April 30, 2006. (G. Albaugh)

**RECOMMENDED ACTION:** Approve.

7. Approve Fechter & Company Certified Public Accountants proposal for FY 2005-06 District Audit. (G. Albaugh)

**RECOMMENDED ACTION:** Approve.

8. Adopt Resolution 2006-21 Directing the Auditor of El Dorado County to Levy and Collect CC&R Assessments for Fiscal Year 2006-2007. (G. Albaugh)

**RECOMMENDED ACTION:** Approve.

9. Approve upcoming board member meetings and/or reports of board committees. (W. Lowery)

**RECOMMENDED ACTION:** Approve.

10. Appoint Ms. Patricia Kriz as the District's representative to the El Dorado Hills Community Visions, Inc. Board of Directors. (W. Lowery)

**RECOMMENDED ACTION:** Approve.

11. Adopt Resolution 2006-17 declaring, "July is Parks and Recreation Month." (M. Francisco-Cady)

**RECOMMENDED ACTION:** Approve.

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<sup>3</sup> **Community Comments:** At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.

<sup>4</sup> **Consent Calendar:** All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.



El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District      June 8, 2006      Board of Directors Meeting Agenda

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12. Review and make recommendations to the Board of Directors on policy update for sports field lighting. *(M. Francisco-Cady)*

**RECOMMENDED ACTION:** Approve.

13. Schedule Public Hearing for July 13, 2006 to determine whether certain delinquent garbage collection charges shall be a lien against Collection Premises located in a Mandatory Collection Area. *(D. Hillyer)*

**RECOMMENDED ACTION:** Approve.

14. Authorize staff to prepare all final documents for District's acceptance of El Dorado Hills Archery Range and return to the Board of Directors for final approval. *(D. Hillyer)*

**RECOMMENDED ACTION:** Approve

15. Consider request from Morrison Homes to reimburse total costs of construction of Creekside Greens Park in excess of approved reimbursement agreement amount. *(Continued April 20, 2006, Agenda Item No. 23; May 8, 2006, Agenda Item No. 22; D. Hillyer)*

**RECOMMENDED ACTION:** Approve.

16. Administration & Finance Committee (Brilliant/Chinn) recommending amending the Fairchild Park Project Budget from \$315,000 to \$354,988 and authorize a transfer from Impact Fees to General Fund in the amount of \$37,996. *(K. Oakley)*

**RECOMMENDED ACTION:** Approve.

17. Administration & Finance Committee (Brilliant/Chinn) recommending amending the Parks Maintenance Building Project Budget amount from \$2,651,500 to \$2,790,144. *(K. Oakley)*

**RECOMMENDED ACTION:** Approve.

18. Approve Sierra Asphalt, Inc bid in the amount of \$140,574 for renovation of the Bertelsen Park Parking Lot Phase I according to plans and specifications prepared by Callander Associates Landscape Architects, dated April 21, 2006 and further authorize a 10% project contingency of \$14,057. *(K. Oakley)*

**RECOMMENDED ACTION:** Approve.

19. Approve El Dorado Hills Community Park Teen Center/Skate Park Construction Change Order No. 2 in the amount of \$63,512.54 for the installation of a modified sound wall and fence design. *(K. Oakley)*

**RECOMMENDED ACTION:** Approve

20. Approve Stephen Harris Park Phase I Renovation Construction Change Order No. 5 in the amount of \$24,448 for the installation of seventeen light pole bases for the tennis court lights to be installed in Phase II of the project. *(K. Oakley)*

**RECOMMENDED ACTION:** Approve

21. Adopt Resolution 2006-16 declaring an election be held in its jurisdiction consolidation with other districts requesting election services. *(S. Kukkola)*

**RECOMMENDED ACTION:** Approve.

22. CC&R Citizen Advisory Committee recommends the Board appoint six new members to the CC&R Citizen Advisory Committee. (*S. Kukkola*)

**RECOMMENDED ACTION:** Approve

23. CC&R Citizen Advisory Committee recommending board approve third and final notice for non compliance for (*S. Kukkola*):

**Owner:** Craig Swinney

**Address:** 3010 Waterman Court

**Village:** Governors Village, Unit 3, Lot 99; APN: 112-081-36

**Violation:** Failure to maintain front & side yard landscaping

**RECOMMENDED ACTION:** Approve

### **General Business**

24. Review items pulled from Consent Calendar for action. (*President Masters*)

25. **Public Hearing:** Board to conduct Public Hearing to receive and consider public comment and ballots for the North Commercial Blvd. Landscaping and Lighting Assessment District #29 pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Street and Highways Code, commencing with Section 22500) and in accordance with the Right to Vote on Taxes Act.

Adopt Resolution # 2006-19 Accepting Certification of the Ballot Results for the North Commercial Blvd. Landscaping and Lighting Assessment District #29, accepting the Final Engineer's Report (*D. Hillyer*)

26. **Public Hearing:** Public Hearing on approval of budgets and assessments rates for the Landscaping and Lighting Assessment Districts for fiscal year 2006-07. (*G. Albaugh*)

Approval of Resolution No. 2006-22 Declaring District's Intention to Levy FY 2006-07 Annual Assessment in Stonegate - L&L #1, - Oak Tree - L&L #2, Oakridge - L&L #3, Green Valley Hills - L&L #5, La Cresta - L&L #6, Crescent Ridge - L&L #7, Lake Forest - L&L #8, Francisco Oaks #10, Marina Hills, L&L #11, Highland Hills Unit 3- L&L #13, Wild Oaks - L&L #14, Silva Valley - L&L #15, Bass Lake - L&L #16, Creekside Greens – L&L #18, Roadway - L&L #19, Highland Hills Units 1 & 2- L&L #20, Promontory – L&L#22 And Highland View-Highland Hills-Sterlingshire Village – L&L #25 – Hollow Oaks – L&L #23; and Notice of Public Hearing (Streets and Highways Code §22624).

27. Action on District CC&R roofing policies: (*W. Lowery*)

- a. Waive first reading, read by title only proposed Draft CC&R Policy No. 7020: Roofing Materials.
- b. Approve updated Roofing Materials List guideline for the CC&R Design Review Committee.

28. **Public Hearing:** Adoption of Resolution No. 2006-18 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2006-07. (*G. Albaugh*)
29. **Public Hearing:** Adopt Resolution 2006-20 Adopting the Fiscal Year 2006-2007 General Fund, CC&R (covenants, conditions & restrictions), and Capital Budgets. (*W. Lowery*)
30. Review status of District's strategic planning and solicit public comments for further updating. (*W. Lowery*)
31. Discussion and direction to staff to update and review district policies and procedures regarding use of volunteers for District programs and projects.
32. Discussion on providing procedures for the best possible access by the District's public constituents to members of the board of directors.
33. Nominate candidate to represent Region 2 on the California Special Districts Association Board of Directors for a three-year term ending September 2009. (*W. Lowery*)
34. Elect Board's President and Vice President to serve during Fiscal Year 2006-07 effective at the close of this meeting. (*W. Lowery*)

**General Manager Reports** (*W. Lowery*)

**Board of Directors Comments & Future Agenda Item**

**Closed Session**<sup>5</sup>

35. Closed session under California Government Code
  - a. §54956.9, Conference with legal counsel regarding potential litigation. One case.
  - b. §54956.8, conference with real estate negotiator prior to the purchase, sale, exchange or lease of real property in Blackstone Subdivision, Valley View Specific Plan Area, El Dorado Hills owned by Lennar Communities. Discussion includes but is not limited to proposed park sites within tentative map TM 99-1359R.
  - c. §54956.8, conference with real estate negotiator prior to the purchase, sale, exchange or lease of real property in Village J Subdivision, El Dorado Hills (Serrano) Specific Plan Area, El Dorado Hills owned by Serrano Associates LLC. Discussion includes but is not limited to proposed park site in Village J.
  - d. §54957.6(a), conference with labor negotiator regarding the salaries, salary schedules or compensation paid in the form of fringe benefits of its employees represented by the El Dorado Hills Community Services District Employees Association Local No. 1 and all unrepresented employees.
  - e. §54957, regarding the appointment, employment, evaluation of performance, or dismissal of an employee. Position: General Manager.

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<sup>5</sup> Closed Sessions may be called as necessary for personnel, litigation, and labor relations or to meet the negotiator prior to the purchase, sale, exchange or lease of real property.

**Adjournment**

**ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [edhcsd@eldoradohillscsd.org](mailto:edhcsd@eldoradohillscsd.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.*

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING**

**June 8, 2006**

**MINUTES**

**CALL TO ORDER**

Vice President Larry Brilliant brought the regular meeting to order on Thursday, June 8, 2006, at 7:08 p.m. Director Joe Chinn, President Justin Masters, and Director David Trapani were present. Director Constance Wyatt was absent. Also present were General Manager Wayne Lowery, Assistant General Manager Sandi Kukkola, Executive Assistant Charlene Ambrose, Director of Parks Kent Oakley, and Director of Planning Dianna Hillyer. Also present were Director of Recreation Marni Francisco-Cady, Parks Administrator Darrell Soss, DRC Representative Debbie Kossick and Finance Specialist Sherry Shannon. General Counsel Bob Thurbon was present. Approximately 31 members of the public were present.

**ADOPTION OF AGENDA**

General Manager was asked if there were any changes or additions to the agenda. He indicated President Masters requested item 32 be struck from the agenda.

**Motion No. 1.            Director Trapani moved and Director Chinn seconded the motion to adopt the agenda with item 32 struck. Motion carried 3-0-2 (Wyatt absent, Masters late).**

**PRESENTATIONS & ANNOUNCEMENTS**

**1.        President Masters announcement of closed session board action on May 16, 2006.**

Vice President Brilliant asked General Manager Lowery in the absence of President Masters, for the announcement. Lowery indicated his employment contract was renewed effective 7/1/06.

**COMMUNITY COMMENT**

1. Mark Hammer – 1104 St. Andrews Drive – on behalf of Stonegate Neighborhood, requested Board reimbursement of \$858.00 to record the CC&R roofing materials amendment. He further requested the board host a roofing materials workshop.

*(approximately 7:18 pm President Masters arrived)*

2. Lorene Bradrick – 2869 Canterbury Circle - requesting landscaping or redwood fencing on the strip between Canterbury Circle and El Dorado Hills Blvd.

3. Moni Gilmore – Ridgeview Village – pleased to announce the senior center is partially opening June 30, 2006. She asked for Board member representation at the grand opening luncheon, to begin 11:00 am. She also thanked the Board and District for the cooperation in making this happen.
4. Ali Escabado – Canterbury Circle – garbage cans have been left out one solid month at the assisted living center.
5. Connie Vavricek – 2861 – requesting installation of landscape or a wall between Canterbury Circle and El Dorado Hills Boulevard.
6. Jim Timmons – Canterbury Circle – cars for sale are now in the unit. A fence would help.
7. Gary – 2869 Canterbury Circle – has had stolen equipment, broken windshields, and most recently, a rock in the windshield of his new vehicle.

### **REVIEW OF WRITTEN COMMUNICATIONS**

2. **Connie Vavricek, 2861 Canterbury Circle, letter received May 25, 2006: Requesting installation of landscape between Canterbury Circle and El Dorado Hills Boulevard.**

The written communication was received and filed.

### **COMMUNITY SERVICES DISTRICT CALENDAR**

3. **June – July 2006 Calendar of District Events and Activities.**

Lowery reviewed key events such as Tiny Tot Wacky Luau. Wild Oaks Park Day was canceled.

### **CONSENT CALENDAR**

Director Chinn pulled item 15 from the consent calendar.

- Motion No. 2. Director Chinn moved and Director Brilliant seconded the motion to approve Consent Calendar Items remaining:**

**4) Approve the minutes of May 2, 11, 16, and 23, 2006 meetings; 5) Ratify Cash Disbursements through May 31, 2006; 6) Approve Finance Report for April 30, 2006; 7) Approve Fechter & Company Certified Public Accountants proposal for FY 2005-2006 District Audit; 8) Adopt Resolution 2006-21 Directing the Auditor of El Dorado County to Levy and Collect CC&R Assessments for Fiscal Year 2006-2007; 9) Approve upcoming board member meetings and/or reports of board committees; 10) Appoint Ms. Patricia Kriz as the District's representative to the El Dorado Hills Community Visions, Inc. Board of Directors; 11) Adopt Resolution 2006-17**

declaring, "July is Parks and Recreation Month"; 12) Review and make recommendations to the Board of Directors on policy update for sports field lighting; 13) Schedule Public Hearing for July 13, 2006 to determine whether certain delinquent garbage collection charges shall be a lien against Collection Premises located in a Mandatory Collection Area; 14) Authorize staff to prepare all final documents for District's acceptance of El Dorado Hills Archery Range and return to the Board of Directors for final approval; 16) Administration & Finance Committee recommending amending the Fairchild Park Project Budget from \$315,000. to \$354,988. and authorize a transfer from Impact Fees to General Fund in the amount of \$37,996.; 17) Administration & Finance Committee recommending amending the Parks Maintenance Building Project Budget amount from \$2,651,500. to \$2,790,144.; 18) Approve Sierra Asphalt, Inc. bid in the amount of \$140,574. for renovation of the Bertelsen Park Parking Lot Phase I according to plans and specifications prepared by Callander Associates Landscape Architects, dated April 21, 2006 and further authorize a 10% project contingency of \$14,057.; 19) Approve El Dorado Hills Community Park Teen Center/Skate Park Construction Change Order No. 2 in the amount of \$63,512.54 for the installation of a modified sound wall and fence design; 20) Approve Stephen Harris Park Phase I Renovation Construction Change Order No. 5 in the amount of \$24,448. for the installation of seventeen light pole bases for the tennis court lights to be installed in Phase II of the project; 21) Adopt Resolution 2006-16 declaring an election be held in its jurisdiction consolidation with other districts requesting election services; 22) CC&R Citizen Advisory Committee recommends the Board appoint six new members to the CC&R Citizen Advisory Committee; and 23) CC&R Citizen Advisory Committee recommending board approve third and final notice for non compliance for Craig Swinney, 3010 Governors Village, Unit 3, Lot 99; APN: 112-081-36 for failure to maintain front & side yard landscaping. Motion carried 4-0-1 (Wyatt absent).

### GENERAL BUSINESS

24. Review items pulled from Consent Calendar for action.

15) Consider request from Morrison Homes to reimburse total costs of construction of Creekside Greens Park in excess of approved reimbursement agreement amount;

Director Trapani offered an update to last meeting's discussion points:

- consider partial or full reimbursement
- untimely notification of change orders by Morrison Homes

President Masters asked that the board members refer to the Board Committee notes on pages 53 and 54 of the board package.

Director Chinn relayed that the staff recommendation was to reimburse full costs, yet the Board was not made aware of the increased costs (change orders) in a timely manner. He also thought the agreement did not include the design costs.

Director Trapani voiced concern of setting a precedent that the Board will pay for anything brought before them.

Sara Chacon, represented Morrison Homes and shared her point of view. She stated the initial agreement did include the design costs. She stated they built the park intended and they are all legitimate costs. They intended not to hold up each portion of the job by presenting a change order. Their error was not to re-visit all the other items as they arose.

President Masters expressed concern with staff's role. Also that Morrison should have come before the Board with change orders per the contract.

Public comment was invited, there was none.

**Motion No. 3. Director Brilliant moved and President Masters seconded the motion to send this item to the Board's Administration & Finance Committee to negotiate with Morrison Homes for reimbursement for Creekside Greens Park construction cost overage. Motion carried 4-0-1 (Wyatt absent).**

This item will be placed on the June 22, 2006 special meeting agenda for the Administration & Finance Committee to negotiate settlement for board approval.

**25. Public Hearing: Board to conduct Public Hearing to receive and consider public comment and ballots for the North Commercial Blvd. Landscaping and Lighting Assessment District #29 pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Street and Highways Code, commencing with Section 22500) and in accordance with the Right to Vote on Taxes Act.**

**Adopt Resolution 2006-19 Accepting Certification of the Ballot Results for the North Commercial Blvd. Landscaping and Lighting Assessment District #29, accepting the Final Engineer's Report.**

Hillyer reviewed the procedure for this public hearing and the ballot procedure. She relayed that the ballots will be tabulated and results reported back between agenda items.

President Masters opened the Public Hearing and Public Comment was requested. Public was asked for any additional ballots that needed to be submitted.

Kirk Bone, Serrano Associates, voted Yes and he expressed thanks to Dianna Hillyer and to Jeanette Hynson for their interest and enthusiasm.



The Public Hearing was closed.

**26. Public Hearing: Public Hearing on approval of budgets and assessments rates for the Landscaping and Lighting Assessment Districts for fiscal year 2006-07.**

**Adopt Resolution No. 2006-22 Declaring District's Intention to Levy FY 2006-07 Annual Assessment in Stonegate - L&L #1, - Oak Tree - L&L #2, Oakridge - L&L #3, Green Valley Hills - L&L #5, La Cresta - L&L #6, Crescent Ridge - L&L #7, Lake Forest - L&L #8, Francisco Oaks #10, Marina Hills, L&L #11, Highland Hills Unit 3- L&L #13, Wild Oaks - L&L #14, Silva Valley - L&L #15, Bass Lake - L&L #16, Creekside Greens – L&L #18, Roadway - L&L #19, Highland Hills Units 1 & 2- L&L #20, Promontory – L&L#22 And Highland View-Highland Hills-Sterlingshire Village – L&L #25 – Hollow Oaks – L&L #23; and Notice of Public Hearing (Streets and Highways Code §22624).**

Lowery, in the absence of Albaugh, provided an overview on the item.

President Masters opened the public hearing. Hearing no comment, the public hearing was closed.

**Motion No. 4. President Masters moved and Director Trapani seconded the motion to adopt Resolution No. 2006-22 Declaring District's Intention to Levy FY 2006-07 Annual Assessment in Stonegate - L&L #1, - Oak Tree - L&L #2, Oakridge - L&L #3, Green Valley Hills - L&L #5, La Cresta - L&L #6, Crescent Ridge - L&L #7, Lake Forest - L&L #8, Francisco Oaks #10, Marina Hills, L&L #11, Highland Hills Unit 3- L&L #13, Wild Oaks - L&L #14, Silva Valley - L&L #15, Bass Lake - L&L #16, Creekside Greens – L&L #18, Roadway - L&L #19, Highland Hills Units 1 & 2- L&L #20, Promontory – L&L#22 And Highland View-Highland Hills-Sterlingshire Village – L&L #25 – Hollow Oaks – L&L #23; and Notice of Public Hearing (Streets and Highways Code §22624). Motion carried 4-0-1 (Wyatt absent).**

**27. Action on District CC&R roofing policies:**

- a. Waive first reading, read by title only proposed Draft CC&R Policy No. 7020: Roofing Materials.**
- b. Approve updated Roofing Materials List guideline for the CC&R Design Review Committee.**

President Masters requested the members of public to limit their comments to 3 minutes and asked Kukkola to time them as necessary.

1. L. G. Lloyd – asked for an explanation of the word “form”.

2. Mark Hammer – offered an explanation of the word “form” (also new to Director Trapani). Form as opposed to architectural style, shape of materials, architectural appearance.

Legal Counsel, Bob Thurbon, was called upon to address “form”. Thurbon stated that he largely participated in writing the Policy CC&R Roofing Materials v.5, policy number 7020. The word form defines shape and appearance. The Board has to be succinct on the wording.

3. L. G. Lloyd – questioned the word “unit”.

Director Brilliant advised the word neighborhood had to be replaced with unit because there are multiple units within villages.

4. Sherry Hammer – requested the “form” definition be expanded upon.

Director Trapani relayed the clearer the better in definitions helps to avoid misunderstandings and disputes.

5. Judy Monteau asked that variance be defined as it is too subjective.

Director Trapani referred to pages 165-168 in the board package for this agenda item and stated that the policy was well written as presented; why was there a handout today changing it? He referred to 7020.30 and 7020.40.

President Masters referred to 7020.35 Appeals and stated this contradicts the appeals policy with the District. Masters asked Trapani to submit comments in writing; he agreed to do so.

Item 27a. was deferred to the next Special Board Meeting agenda which is scheduled for June 15, 2006.

**25. Public Hearing: Board to conduct Public Hearing to receive and consider public comment and ballots for the North Commercial Blvd. Landscaping and Lighting Assessment District #29 pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Street and Highways Code, commencing with Section 22500) and in accordance with the Right to Vote on Taxes Act.**

**Adopt Resolution 2006-19 Accepting Certification of the Ballot Results for the North Commercial Blvd. Landscaping and Lighting Assessment District #29, accepting the Final Engineer’s Report (*continued*).**

Jeanette Hynson of SCI Consulting Group provided the results of the ballot count on the above item.

Director Chinn expressed thanks to all who participated in this process.

**Motion No. 5. Director Chinn moved and Director Brilliant seconded the motion to adopt Resolution #2006-19 Accepting Certification of the Ballot Results for the North Commercial Blvd. Landscaping and Lighting Assessment District #29, accepting the Final Engineer's Report. Motion carried 4-0-1 (Wyatt absent).**

**27. Action on District CC&R roofing policies: (continued)**

**b. Approve updated Roofing Materials List guideline for the CC&R Design Review Committee.**

President Masters requested reference to CC&Rs be reviewed for appropriate materials and that this should be on the top of the document.

Public Comment was requested.

1. Beth Darwin provided a suggestion "this is a list of appropriate examples. There may be other materials (brands) that meet the criteria."

The public comment was closed.

Director Brilliant recommended a special meeting take place to update the roofing policies and materials list.

**28. Public Hearing: Adoption of Resolution No. 2006-18 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2006-07.**

**Motion No. 6. Director Chinn moved and Director Brilliant seconded the motion to adopt Resolution 2006-18 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2006-07. Motion carried 4-0-1 (Wyatt absent).**

**29. Public Hearing: Adopt Resolution 2006-20 Adopting the Fiscal Year 2006-2007 General Fund, CC&R (covenants, conditions & restrictions), and Capital Budgets.**

President Masters opened the Public Hearing.

Director comments were as follows:

Director Chinn – Lake Forest Park design was not done last year and was pulled out of this year. There have been lots of questions by residents, why not unify with Windsor Point Park?

Director Masters – Silver Dove Park– potential legal implication of acquisition should be considered in the budget.

Director Brilliant – is looking for options regarding adding the requested additional staff. He asked for options for contracting and asked what the District would do without if we did not hire the staff. He suggested the finance staff member request be deferred until a new Director of Finance is in place.

Director Trapani – communication needs improving as soon as a potential board item takes place.

Staff input was as follows:

K. Oakley – needs time to explore other options. The parks staff contracts for mowing lawns. He will look at upgrading contracts to add more tasks. Oakley has put together a Staffing Analysis of Manpower Needs. He relayed that parks staff work weekends and seven days a week to support recreation activities, planning activities. Adding Promontory Park lights mean longer park hours.

Director Brilliant said a Landscape Master Plan is needed, i.e., Canterbury wall or redwood fence.

D. Hillyer – stated Lowery did a good job outlining Planning Department in his budget presentation. She elaborated on the functions of her position as well as that of the Administrative Assistant. She will research new projects coming on line; maps, annexation for example.

S. Kukkola – representing both Administration and Finance as department head, provided the District growth statistics and rationale for Accounting Specialist .75 FTE. She will look at other options as requested by Director Brilliant.

This item will be further addressed at the next scheduled Special Board Meeting, June 15, 2006.

**30. Review status of District's strategic planning, and solicit public comments for further updating.**

This item will be further addressed at the next scheduled Special Board Meeting, June 15, 2006.

**31. Discussion and direction to staff to update and review district policies and procedures regarding use of volunteers for District programs and projects.**

This item will be placed on the next scheduled Special Board Meeting agenda, June 15, 2006.

**32. Discussion on providing procedures for the best possible access by the District's public constituents to members of the board of directors.**

This item was struck from the agenda at the start of the meeting.

**33. Nominate candidate to represent Region 2 on the California Special Districts Association Board of Directors for a three-year term ending September 2009.**

**Motion No. 7.** President Masters moved and Director Chinn seconded the motion to nominate Larry Brilliant to represent Region 2 on the California Special Districts Association Board of Directors for a three-year term ending September 2009. Motion carried 4-0-1 (Wyatt absent).

**34.** Elect Board's President and Vice President to serve during Fiscal Year 2006-07 effective at the close of this meeting.

**Motion No. 8.** Director Brilliant moved and President Masters seconded the motion to extend the terms of President and Vice President to Masters and Brilliant respectively and set the term of office when the annual election is held. Motion carried 4-0-1 (Wyatt absent).

### **GENERAL MANAGER REPORTS**

None

### **BOARD OF DIRECTORS COMMENTS & FUTURE AGENDA ITEMS**

President Masters asked Lowery for a monthly status on the Board Action follow up list used by staff.

### **CLOSED SESSION**

The Board went into closed session at approximately 11:00 pm.

President Masters asked if there were public comments on closed session items. No public comment. Masters closed the public session and entered closed session.

### **35. Closed session under California Government Code**

- a. **§54956.9, Conference with legal counsel regarding potential litigation. One case.**
- b. **§54956.8, conference with real estate negotiator prior to the purchase, sale, exchange or lease of real property in Blackstone Subdivision, Valley View Specific Plan Area, El Dorado Hills owned by Lennar Communities. Discussion includes but is not limited to proposed park sites within tentative map TM 99-1359R.**
- c. **§54956.8, conference with real estate negotiator prior to the purchase, sale, exchange or lease of real property in Village J Subdivision, El Dorado Hills (Serrano) Specific Plan Area, El Dorado Hills owned by Serrano Associates LLC. Discussion includes but is not limited to proposed park site in Village J.**
- d. **§54957.6(a), conference with labor negotiator regarding the salaries, salary schedules or compensation paid in the form of fringe benefits of its employees represented by the El Dorado Hills Community Services District Employees Association Local No. 1 and all unrepresented employees.**
- e. **§54957, regarding the appointment, employment, evaluation of performance, or dismissal of an employee. Position: General Manager.**

President Masters re-opened the Regular Meeting and reported that negotiators were provided with follow up instructions for the real estate and the labor issues (b.) (c.) and (d.) No action was taken on the potential litigation (a.) and General Manager evaluation (e.).

**ADJOURNMENT**

President Masters adjourned the meeting at approximately 11:50 pm.

**APPROVED:** \_\_\_\_\_  
Justin Masters, President  
EDHCSD Board of Directors

**DATE:** \_\_\_\_\_

**ATTEST:** \_\_\_\_\_  
Wayne A. Lowery, General Manager  
Secretary to the Board of Directors

**DATE:** \_\_\_\_\_

# Memo

**To:** Board of Directors  
**From:** Wayne A. Lowery, General Manager  
**Date:** June 5, 2006  
**RE:** **FY 2006-07 Proposed Budget Transmittal**

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## Mission Statement

**Improve the quality of life for El Dorado Hills Residents  
through responsible leadership and  
by providing superior services and facilities.**

On May 21, 2006, the El Dorado Hills Community Services District celebrated its forty-fourth anniversary<sup>1</sup>. In forty-four years the District has grown to an estimated population of 35,000<sup>2</sup>. At the end of Fiscal Year 2005-06, District employees included thirty-nine benefited employees and 130 part time employees.

Currently the District is authorized to offer six services under California Government Code §61000. These include Parks & Recreation, Street Lighting & Landscaping, Solid Waste Management, Telecommunications (Cable TV), CC&R Enforcement/Design Review, and Electric Utility services. Some limitations on community service district services went into effect under the Government Code effective January 1, 2006<sup>3</sup>.

### **SECTION I: Economic Trends**

Since 1993, the State Legislature has initiated tax shifts from local governments to the State of California under the Educational Revenue Augmentation Fund (ERAF). The tax shifts were intended to offset the State's inability to meet legal funding obligations to school districts. However, in 2004, under a proposition initiated by Governor Arnold Schwarzenegger, the California electorate voted to tighten the legislature's ability to shift local taxes to the state resulting in a sunset to the third tax shift (ERAF III) in June 2006.

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<sup>1</sup> EDHCSD established on May 21, 1962 by Resolution No. 98-62, El Dorado County Board of Supervisors.

<sup>2</sup> District staff estimate; California Department of Finance estimate for 2006 not available.

<sup>3</sup> The California State Legislature adopted AB 135 which consolidated fifty years of community services district state law under Government Code §61000.

El Dorado County Resolution #109-2016 EXHIBIT "A"  
**FY 2006-07 Proposed Budget Transmittal**

As a result, approximately \$200,000 lost to the state in each of the last two years will remain in the District's budget.

The ERAF I & II tax shift for FY 2007 is ~\$1,100,300 increasing the cumulative loss of property tax revenues since 1993 to \$7,079,191.

**AV Growth.** Although economic reports for the Sacramento Region project slowing residential growth trends, the impact on El Dorado Hills appears to be one to two years out. The District saw a decline in assessed value (AV) growth from a 20.2% increase in FY 2003 (over FY 2002) to a 18.5% increase in FY 2004 and a 13.7% increase in FY 2005. The El Dorado County Assessor's Office most recent estimate<sup>4</sup> is 29.2% increase for FY 2006.

**Table No. 1**  
**District Historical Property Tax Growth**

	<b>Year</b>	<b>Total</b>	<b>Increase</b>
Estimate <sup>4</sup>	2006	\$4,390,561	29.18%
Actual	2005	\$3,398,793	13.72%
Actual	2004	\$2,988,651	18.49%
Actual	2003	\$2,522,340	20.19%
Actual	2002	\$2,098,604	20.21%
Actual	2001	\$1,745,774	14.43%
Actual	2000	\$1,525,581	12.56%
Actual	1999	\$1,355,344	11.55%
Actual	1998	\$1,214,972	
	<b>Year</b>	<b>Total</b>	<b>Increase</b>

Based on reduced growth in residential development, staff projects a conservative 12% tax increase from FY 2006 to FY 2007 (\$526,867). This is 2.4% higher than the historical 40 year average growth of 5% but less than the 16% average over the past seven years.

**Conservative Fiscal Management.** Last fiscal year (FY 2006) was the first in nine years that the District's fiscal ability began to allow expanded service capability, long range planning and stabilization of day-to-day operations. This was due, in large part, to increased growth in assessed value and the addition of assessment districts for maintenance of new parks. The addition of new parks, facilities, and recreation services continues to impact the general fund budget but the property tax increases and new assessments permit a high quality of maintenance and other services. Additionally, the District established a financial reserve program for long-term replacement of aging facilities without unexpected expenses impacting future budget.

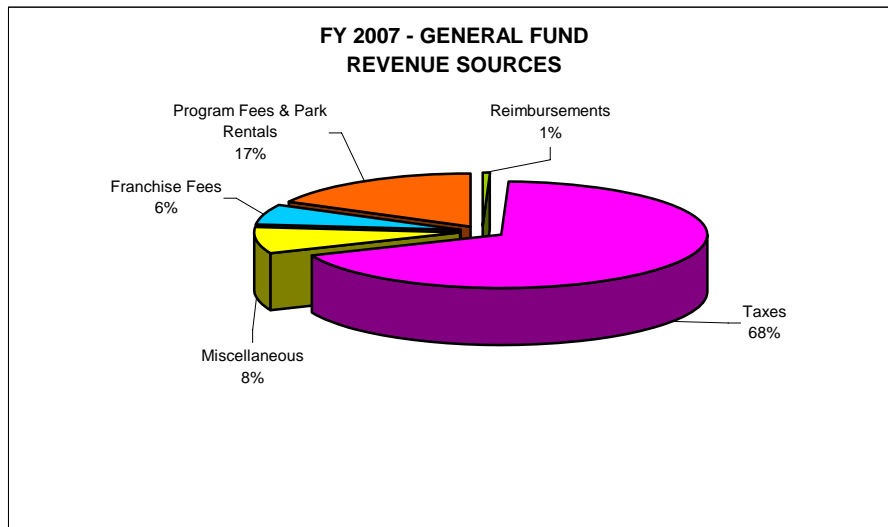
<sup>4</sup> Includes actual property and supplemental taxes through March 2006 plus projected tax revenue for April, May & June 2006.



El Dorado County Resolution #109-2016 EXHIBIT "A"  
FY 2006-07 Proposed Budget Transmittal

Generally, the majority of expense increases in FY 2007 result from increases in operational costs including an overall increase of \$807,726 in Salaries & Benefits<sup>5</sup>, an increase of \$881,935 in Services & Supplies<sup>6</sup>, and a decrease of \$322,409 for fixed assets<sup>7</sup>.

Total growth in income for FY 2007 over FY 2006 is projected to remain stable in most areas with a significant increase expected in property tax revenues. Overall revenues should increase \$1,235,710 or 20.6%. Planning Department revenues appear to have decreased because cell tower lease management was relocated to the Administration Department Finance Division.



**GASB 34 & 45<sup>8</sup>**. FY 2007 will be the second year of full implementation of Government Accounting Standards Board (GASB) Statement 34. The new GASB 45 requires full implementation by FY 2009. The District issued its first Comprehensive Annual Financial Report (CAFR) with the FY 2003-04 fiscal audit this year. This annual report is now a consolidated financial statement for the entire District operations on a full accrual basis of accounting. It includes a new section, "Management Discussion and Analysis" (MD&A) to present financial highlights and assess performance for the year. Reporting is now done on major funds rather than aggregate fund types. Long-term assets and liabilities are added to short-term assets and liabilities. All revenues and costs of providing services are also reported, not just those received or paid by or soon after year-end.

<sup>5</sup> Includes a 3.2% cost of living adjustment (COLA) for Unit I and Unit II employees effective July 1, 2006 and new staff positions.

<sup>6</sup> Includes costs for expanded recreation services including new Teen Center and Skate Park, Active Adult Recreation Services in the County's new Senior Center, full year operation of on line program registration, deferred maintenance/facility renovations (per Browning study).

<sup>7</sup> Includes \$385,279 deferred maintenance.

<sup>8</sup> GASB 45 requires recognizing all benefit costs.

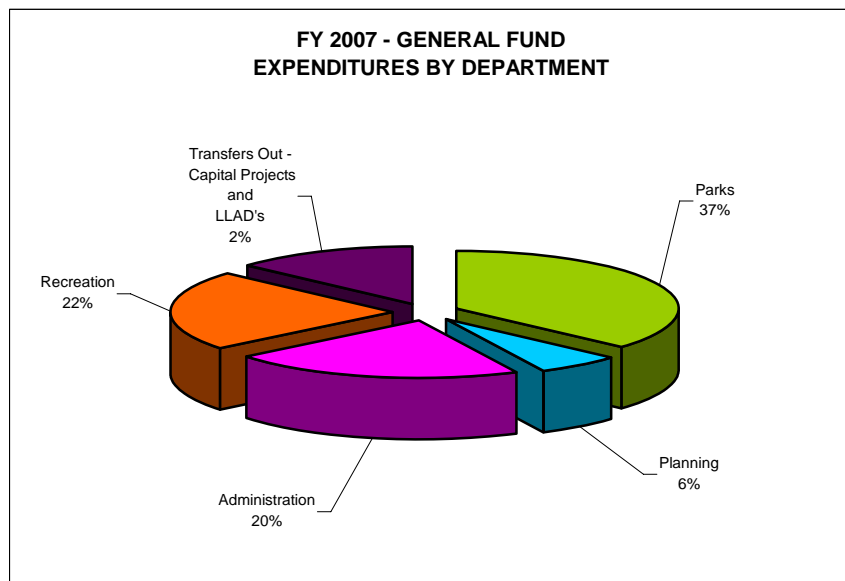
El Dorado County Resolution #109-2016 EXHIBIT "A"  
**FY 2006-07 Proposed Budget Transmittal**

**Contingency Fund.** The FY 2007 General Fund Budget continues to maintain a 15% reserve of \$1,126,295. The Contingency Fund holds back uncommitted monies as a source of funding for unexpected priority needs during the fiscal year. It allows the District to address unforeseen costs or drops in revenue without disrupting projects, programs or other services during the course of the year. Historically, the District has had little need to tap this account.

**Table 2**  
**Contingency Fund History**

<b>Fiscal Year</b>	<b>Amount Budgeted</b>	<b>% of General Fund</b>	<b>Amount Used</b>	<b>Year-End Balance</b>
2007	1,126,295	15.0	NA	NA
2006	810,008	15.0	-0-	810,008
2005	616,777	15.0	26,064	590,713
2004	419,063	7.7	18,214	400,636
2003	269,293	7.7	-0-	269,293
2002	146,307	5.0	-0-	146,307
2001	128,642	5.0	-0-	128,642
2000	121,004	5.0	-0-	121,004
1999	104,778	5.0	-0-	104,778

**Year End Fund Balance.** The District continues to maintain a strong year-end fund balance protecting it from operational deficits. The FY 2006 fund balance is forecast at \$1,771,635 (including reserves) that carries over into FY 2007. The budgeted fund balance for the end of FY 2007 (including reserves) is \$97,835.



## SECTION II: General Fund

**Parks Department.** The District's Parks Department manages 110<sup>9</sup> acres of developed parks, 14 acres of undeveloped parks and 70 acres of open space. Improved facilities include a 16,000 sq. ft. gymnasium/recreation center, 5,000 sq. ft. office and meeting room, 8,000 sq. ft. maintenance facility, and both a 25-meter community pool and a neighborhood swimming pool. The Parks Department also manages 25 acres of street and median landscape funded in 21 landscaping & lighting assessment districts.

In addition to managing facilities and parks, the Parks Department oversees major construction and renovation projects. In FY 2006, it completed Fairchild Park (\$355,063), Creekside Greens Park (\$394,699), and the Parks Department Office/Maintenance Facility (\$2,790,144).

Funding for a full year of maintenance and operation for the Parks Office and a partial year for the Teen Center, Skate Park, and Promontory Community Park is included in FY 2007. Although not budgeted, the Parks Department is negotiating shared sports field maintenance opportunities with Rescue & Buckeye school districts.

In FY 2007, major construction underway or scheduled include<sup>10</sup>:

- Teen Center (\$1,963,327) & Skate Park (\$1,075,115).
- Promontory Community Park Phase I (\$10,070,612).
- Harvard Way Bike/Pedestrian Trail (\$314,916).
- Harris Park (\$1,240,669)
- Laurel Oaks Park (Hollow Oaks; \$500,000)
- Serrano Community Park (Village J; \$3,423,322).

Major renovations under the Browning Study (deferred maintenance) are:

- Community Park: Concrete Replacement (\$14,947)
- Community Park: Tot-lot Canopy Replacement (\$6,180)
- Community Park: Wading Pool Chemical Controller (\$16,480)
- Pavilion: Remodel (\$90,836)
- CAB: HVAC Repairs (\$15,450)
- Bertelsen Park: Paving (\$146,300)
- Bertelsen Park: Play Equipment Replacement (\$54,772)
- Bertelsen Park: McCabe Field Bleacher Replacement (\$6,180)
- Equipment: Replace 1-Ton Dump Truck (\$34,134)

The Parks Department has a current staff of 16 benefited part and full time employees. The addition of two full time employees are proposed in the FY 2007 budget including one Lead Worker under the General Fund and one Maintenance Worker funded 50:50 under the General Fund and various Lighting and Landscaping Assessment District

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<sup>9</sup> Includes 19 acres currently under construction in Promontory.

<sup>10</sup> Total budget including construction, architecture/engineering, permits, inspections, etc.

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funds. Approximately 11,100 hours of additional part time, unbenefited employees is also anticipated. Positions budgeted for a half-year in FY 2006 are now budgeted for a full year in FY 2007.

**Recreation Department.** The District’s Recreation Department provides high quality recreation services for a variety of ages and interests. Its primary services include:

	<u>Revenues</u>	<u>Expenses</u>
• Youth Programs	\$361,310	\$460,113
• Youth Sports	\$123,354	\$177,953
• Adult Sports	\$ 61,780	\$ 90,520
• Combined Sports	\$ 15,195	\$ 17,175
• Special Interest Classes	\$109,800	\$153,199
• Special Events	\$ 51,620	\$114,440
• Aquatics	\$309,465	\$258,118
• Active Adults (Seniors)	\$ 35,700	\$ 97,141
• Teens <sup>11</sup>	\$ 47,150	\$185,689
<b>Total</b>	<b>\$ 1,115,374</b>	<b>\$ 1,554,348</b>

In FY 2007, the Recreation Department will dramatically expand its Teen and Active Adult services with the availability of new facilities. A 4,000 sq. ft. Teen Center/Skate Park will open in the Community Park in December 2006 and an 8,000 sq. ft. Senior Day Care/Active Adult Center opens June 30, 2006. El Dorado County will operate this facility with recreation services provided by the El Dorado Hills Community Services District Recreation Department. Adult sports leagues will relocate from McCabe Field at Bertelsen Park to the Promontory Community Park.

This budget includes a 100% fee increase for non-residents from the current \$5 to \$10.

The KydZonE Summer Day Camp continues to set attendance records. New swimming facilities at the Town Center Fitness Club and adjacent communities has relieved some of the high attendance burden at the Community Park pool but steady participation in open swim and lessons is anticipated. The independent Tasmanian Devils Swim Team, has reached capacity registration for the space and time available in the Community Park Pool. The Summer Concert series continues to expect record crowds after a successful 2005 season that hosted over 5,000 guests. Sponsors continue to support the Summer Concerts and Saturday in the Park (August 5, 2006) with **Wells Fargo Bank** and **Comcast** providing major funding for these events. The Showmobile Stage is donated by the **Marble Valley Regional Center for the Arts**. Program additions this year include a new youth flag football league, expanded youth sports leagues, and events for tiny-tots (under age 7 years).

Major special events continuing into FY 2007 include Independence Day BBQ, Saturday in the Park, Bark in the Community Park, Octoberfest, Halloween Carnival, Christmas

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<sup>11</sup> Includes financial and volunteer support from the EDH Visions Coalition estimated at \$13,700.

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Tree Lighting, Senior Ice Cream Social, Valentine Dance, Spring Egg Hunt, Spring Rummage Sale, Senior Luau, and the Summer Concert Series.

The Recreation Department has a current staff of 10 benefited part and full time employees. The addition of one full time employee--Recreation Supervisor for Active Adult (senior) programs--is proposed in the FY 2007 budget. Approximately 5,000 hours of additional part time, unbenefited employees is also anticipated. Positions budgeted for a half-year in FY 2006 is budgeted for a full year in FY 2007. The Special Interest Classes Recreation Supervisor will continue to develop the volunteer services project.

**Planning & Franchise Management.** The District's Department of Planning & Franchise Management is responsible for advance planning of the park and open space system including land acquisition and facility design. Additionally, the Department manages the cable television and solid waste collection franchise contracts.

Park planning for acquisition and design in FY 2007 include:

- An 18 ac. Community Park (Silver Dove) in Bass Lake Hills Specific Plan
- Two 13 ac. District Parks in Blackstone Village, Valley View Specific Plan
- A 31-50 ac. Community Park in White Rock Village, Valley View Specific Plan
- A 13-15 ac. Community Park in Village J, El Dorado Hills Specific Plan (Serrano)

Other planning activities are:

- Coordinating tentative map conditions for Carson Creek, Valley View, Bass Lake Hills and Marble Valley specific plan areas as well as the Rancho Dorado subdivision.
- Potential annexation of Springfield Meadows Community Services District.
- Formation of six new LLADs<sup>12</sup>
  - Blackstone
  - Hawkview
  - Bell Ranch
  - Bell Woods
  - Rancho Dorado
  - Valley View
- Represent District with county development activities including responding to tentative and final map applications, monitor map conditions as related to CSD issues, Local Agency Formation Commission (LAFCo) annexations, and attending relevant meetings at the Board of Supervisors, Planning Commission, and various county departments.
- Prepare grant applications and provide grant administration.
- Provide key special events including

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<sup>12</sup> This is usually a map condition but also a fiscal necessity for the maintenance of street landscape and all or a percentage of new parks.

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- Information booth at Saturday in the Park (August)
- Fall Leaf Drop (November)
- Christmas Tree Chipping (January)
- Community Clean Up Day (May)
- Bike to Work Day (May)

In addition, the Planning Department will complete a comprehensive master plan for park and recreation facilities, update the nexus study for park impact fees, and development of an Open Space & Trails Master Plan.

It is anticipated that the current franchise company, Waste Management, will transfer ownership to Waste Connections with no changes to current customer services. The franchise is scheduled for a Rate Review in FY 2007; its first in six years. Under the agreement, the Planning Department also assists with delinquency collections and property liens. The landfill diversion rate of >50% as required under SB 939 was maintained in FY 2006 and is expected to do as well in FY 2007. The Director of Planning sits on the El Dorado County Solid Waste Advisory Committee.

In FY 2005, with Comcast's cooperation and assistance, the District installed its own cable television channel and has re-broadcast Metro Cable programs from Sacramento until it can begin its own broadcasting. Channel 17 is a result of a \$50,000 grant from Comcast negotiated with the renewal of the franchise contract in 2004. In FY 2006, a second District channel was established for educational programming only. Programming services are provided the El Dorado County Office of Education and Los Rios Community College District. The Department anticipates broadcasting a limited number of CSD programs on Channel 17 in FY 2007, in addition to Metro Cable.

The Planning & Franchise Management Department has a current staff of 2 benefited full time employees. A new Planner is proposed in the FY 2007 budget.

**Administration & Finance.** The District's Department of Administration & Finance is the operational hub including management of governance (Board and General Manager activities), financial and accounting services, fund management (LLADs, CC&Rs, CIP and General Funds), the District Office--which includes the customer service counter--purchasing, human resources, information technology, risk management, marketing, operational planning, collective bargaining, and record management.

The Administration & Finance upgraded the District website winning the Northern California Dottie Award in 2006. In April 2006, the Department added on line registration to its services resulting in \$72,000 in registration fee income within the first twenty-four hours of operation setting an international agency record for the host software company, Active Net.

The Information Technology (IT) Division provides full time service of the district's, phone system, computer equipment and software including upgrades based on a three-year plan that is updated annually. Major changes in FY 2007 include the addition of

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Laserfiche to allow access to all of the District's public information files by staff with plans to expand to public access in FY 2008. Additionally, the District's current Windows 2000 program will be upgraded to Windows 2003. Computer security is an ongoing concern and funds are budgeted to upgrade security, filters, firewalls, and antiviral software as they are available.

The Finance Division manages the district contract record keeping, payroll, personnel files, insurance records, accounts receivable/payable, audits, budget preparation and management, and management of cell tower leases. The division anticipates using a new audit service to review FY 2006 financial operations.

The District Office manages the customer service counter including program and facility use registration and receipt of design review applications. The recreation registration counters and administration/CC&R public counters were merged in FY 2006 and placed under the Administration Department. District Office staff also assist the preparation and posting of public meeting agendas and information packets. The Department has budgeted \$20,000 for consultant assistance to further develop the District's marketing and information efforts.

The Administration & Finance Department has a current staff of 11 benefited part and full time employees. A new Accounting Specialist (.75 FTE) will be proposed in the FY 2007 mid year budget and an existing Administrative Assistant II position will increase hours from .75 FTE to 1.0 FTE with a comparable reduction in overall part time hours. Hours for part time, unbenefited employees will be reduced by about 1,200 hours. Positions budgeted for a half-year in FY 2006 is budgeted for a full year in FY 2007.

**SECTION V: Capital Improvement Program (CIP)**

The District hired Moore, Iacofano, & Goltsman, Inc to survey and involve the community in updating the "Park and Recreation Facilities Master Plan." Most of the process occurred in FY 2006 and the final plan will be completed by the end of summer 2006. The completed Master Plan will provide the best determinate of the design of future parks for the District over the next ten to fifteen years and will be updated in five years. The CIP Five-Year Financial Plan will be updated after the approval of the Master Plan. An additional 124 acres of developed parkland are needed by build out.

The primary source of funding capital projects is the Park Impact (Development) Fee. The current fee is \$7,047 for a single-family residence. FY 2006 saw a decline in the issuance of building permits resulting in collection forecast of \$1.85 million<sup>13</sup> of the \$2.25 million budgeted. A similar estimate is projected for FY 2007. This will result in less than anticipated capital fund availability for projects in the next fiscal year. In addition to projects already under construction<sup>14</sup>, the FY 2007 CIP budget includes acquisition of the Bass Lake Hills Sports Park (Silver Dove; \$2,218,500) and preliminary design of the Valley View Community Park (\$50,000) and South Park (\$27,000). Acquisition of the Bass Lake Hills Sports Park

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<sup>13</sup> Actual collection through March 2006 is \$1.6 million.

<sup>14</sup> See construction projects listed on Page 5.

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may require financing of up to \$1.4 million if other funding opportunities are not available. This facility will create four ball fields, three soccer fields, four outdoor basketball courts, and a large indoor, multi-purpose facility with two youth sized basketball courts.

Projects recently requested by members of the public but not included in the CIP budget for FY 2007 include:

- Lake Forest Park
- Windsor Point Neighborhood Park
- Josh Anderson Memorial Basketball Court (Community Park)
- Canterbury Circle Landscape Median

**HIGHLIGHTS**

1. **Contingency:** The General Fund Contingency is proposed at 15% of the General Fund revenues.
2. **Tax Fees:** The El Dorado County Tax Administration Fee and portion of the Local Agency Formation Commission (LAFCo) budget are projected to increase 19.8% from \$91,000 in FY 2006 to \$109,000 in FY 2007<sup>15</sup>.
3. **Tax Shift:** The ERAF<sup>16</sup> I & II tax shift for FY 2007 is ~\$1,100,300, increasing the cumulative loss of property tax revenues since 1993 to \$7,079,191. The \$202,320 tax shift taken each of the past two years under ERAF III is discontinued.
4. **AV Growth:** The District's assessed value (AV) is projected to increase 12% resulting in an additional \$526,867 from property tax revenues in the General Fund for FY 2007.
5. **Fund Balance:** The available fund balance (carry over) on June 30, 2006: \$1,771,635. The projected fund balance at the end of FY 2007: \$97,835.
6. **Financing:** The District has, on a limited basis, used outside financing in the past. A general obligation bond funded construction of the El Dorado Hills Community Park Phase I. The 1915 Bond Act, coupled with a LLAD, was used to fund the purchase of Wild Oaks Park. Leasing usually vehicles and copiers accomplished a limited number of capital equipment purchases.

Debt financing is a resource to be considered cautiously but a resource nonetheless. In May 2006, the District Board of Directors approved funding

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<sup>15</sup> LAFCo (\$6,000), County (\$103,000).

<sup>16</sup> ERAF: Education Revenue Augmentation Fund



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\$4,000,000 for Phase I construction of Promontory Park at an annual payment over 15 years of \$367,886.

7. **General Election:** The terms of three director seats are up for election November 14, 2006. Registration deadline is August 11, 2006. Anticipated cost is \$30,000.
8. **Non-Resident Recreation Fees:** Increase from \$5 to \$10.
9. **New benefited positions:**
  - Parks Maintenance Leadworker (1.0 FTE)
  - Parks Maintenance Worker (1.0 FTE)
  - Recreation Supervisor (1.0 FTE)
  - Planner (contract; 1.0 FTE)
10. **New unbenefited positions:**
  - Recreation Leaders (5,000 hours)
  - Park Maintenance Workers (4,000 hours)
11. **Employee costs:**
  - Compensation Study<sup>17</sup> (\$35,000)
  - Cost of Living Adjustment (COLA) based on April 2006 Consumer Price Index of 3.2%.
  - Full year operation on positions initiated in FY 2006:
    - Administrative Assistant II (Recreation)
    - Recreation Coordinator (Teen; Recreation)
    - Finance Manager (Administration)
    - Executive Assistant (Administration)
    - CC&R Manager (Administration)
    - Maintenance Worker (Parks)
    - Parks Supervisor (Parks)
12. **Training:** Board (\$10,000); Parks (\$18,675); Planning (\$3,000); Administration (\$19,300); Recreation (\$21,230).
13. **Deferred Maintenance:** Continued implementation of the District's deferred maintenance/facility renovation program as outlined in the 2005 Browning Study at a cost of \$385,279.
14. **New Facilities:** Complete construction and dedication of Teen Center/Skate Park, Phase I of Promontory Community Park, Stephen Harris Park renovation, Laurel Oaks Park, Serrano Village J Park, and Harvard Way Bike/Pedestrian Trail.

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<sup>17</sup> Currently 14 district employees are Y-rated under the previous compensation study in 2004.

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- 15. Strategic Planning:** The District's Strategic Plan was last updated in FY 2005 will be modified summer 2007. The Budget includes \$20,000 to develop a scorecard or other process to monitor and manage the current Strategic Plan.
- 16. Equipment & Structural Improvements:**
- Replacement of temporary Recreation storage unit with a permanent storage building (\$30,000)
  - Relocation of Planning staff to Parks Office<sup>18</sup> (\$30,000)
  - Governor's Pond Park aerator replacement (\$10,000)
  - Flail mower (\$18,300)
  - John Deere HPX Gator (Promontory Park; \$10,000)
  - Cable T.V. Equipment (\$12,070)
  - CAB – Replacement round tables (\$7,000)

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The proposed budget for FY 2006-07 is balanced. The District acknowledges the excellent research work and preparation provided by a number of staff in each department but, in particular, the efforts of the Department Heads—Marni-Francisco-Cady, Dianna Hillyer, Sandi Kukkola, and Kent Oakley—as well as key administrative staff including Gene Albaugh, Wanda Kelly, and Sherry Shannon. Their attention to detail, search for efficient and economic methods to provide projects and programs, focus on quality customer service, and patient participation as multiple drafts of the budget were worked and re-worked is appreciated.

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<sup>18</sup> Includes tenant improvements, office furnishings, and utility adjustments.

**GENERAL FUND  
 FUND BALANCE SUMMARY**

	FY 2006 BUDGET	FY 2006 FORECAST	FY 2007 BUDGET	FY 2008 PROPOSED	FY 2009 PROPOSED
<b>Revenues:</b>					
Reimbursements	103,033	80,500	38,892	40,000	40,000
Taxes	4,120,561	4,390,561	4,917,428	5,409,171	5,950,088
Taxes - State Reduction	-202,234	-202,234	0 <sup>1</sup>	0	0
Miscellaneous	51,895	178,068	577,264 <sup>2</sup>	634,990	698,489
Franchise Fees	385,329	420,015	443,490	487,839	536,623
Program Fees & Park Rentals	1,119,777	1,119,777	1,245,323	1,369,855	1,506,841
<b>Total Revenue and Other Sources</b>	<b>5,578,361</b>	<b>5,986,687</b>	<b>7,222,397</b>	<b>7,941,855</b>	<b>8,732,041</b>
<b>Expenditures:</b>					
Salaries and Benefits	3,014,038	2,813,346	3,621,072	3,874,547	4,145,765
Service and Supplies	2,276,546	2,069,169	2,951,104	3,157,681	3,378,719
Capital Improvement/Equipment	829,960	838,847	516,438	532,510	297,862
<b>Total Expenditures</b>	<b>6,120,544</b>	<b>5,721,362</b>	<b>7,088,613</b>	<b>7,564,738</b>	<b>7,822,346</b>
Transfers Out to Capital Projects/LLAD's	870,992	227,451	1,090,986	41,500	15,000
<b>Total Expenditures and Other Uses</b>	<b>6,991,536</b>	<b>5,948,813</b>	<b>8,179,599</b>	<b>7,606,238</b>	<b>7,837,346</b>
<b>Net Sources/Uses</b>	<b>-1,413,175</b>	<b>37,874</b>	<b>-957,203</b>	<b>335,617</b>	<b>894,695</b>
Beginning Fund Balance, July 1st	2,737,597	2,737,597	2,775,471	1,818,268	2,153,885
Ending Fund Balance, June 30th	1,324,422	2,775,471	1,818,268	2,153,885	3,048,581
<b>Less Reserve Requirements</b>					
15% Revenue - Contingency Reserve	810,008	810,008	1,126,295 <sup>3</sup>	1,191,278	1,309,806
Deferred Maintenance Reserve	103,828	103,828	486,894 <sup>4</sup>	457,322	662,397
Compensated Absences	90,000	90,000	107,244 <sup>5</sup>	90,000	90,000
<b>Total Reserved Fund Balance</b>	<b>1,003,836</b>	<b>1,003,836</b>	<b>1,720,433</b>	<b>1,738,600</b>	<b>2,062,203</b>
Ending Unreserved Fund Balance	320,586	1,771,635	97,835	415,285	986,377

1 ERAF III - State mandated reduction.

2 Miscellaneous Revenue includes vending machine commission, cell tower lease payments, interest income, and other revenues.

3 Contingency Reserve is calculated on 15% Revenue.

4 Deferred Maintenance Reserve is set according to the Browning Study schedule.

5 Compensated Absences is equal to employee vacation and cto time on the books at year end.

**CAPITAL EQUIPMENT BUDGET**

**Funding Source - General Fund**

**5520 Building and Facilities**

Community Park Concrete Replacement	\$14,947
Bertelsen Park Paving	\$146,300
CAB Storage Building	\$30,000
Pavilion Remodel	\$90,836
Bertelsen Park - Playground replacement	\$54,772
<b>Total</b>	<b>\$336,855</b>

**5540 Equipment and Vehicles**

CAB - 12 replacement round tables	\$7,000
Reid White Ponds - pond aerators	\$10,000
1-ton dump truck replacement	\$34,134
Flail mower	\$18,300
Promontory Park - John Deere HPX Gator	\$10,000
Community Park - Tot-lot canopy replacement	\$6,180
McCabe Field - Bleacher replacement	\$6,180
Community Park - Wading Pool chemical controller	\$16,480
CAB - HVAC repairs	\$15,450
Cable Television equipment	\$12,070
<b>Total</b>	<b>\$135,794</b>

**5545 Lease Payment**

Photo copier - Recreation	\$8,849
Photo copier - Pavilion	\$3,308
Photo copier - Administration	\$5,871
Photo copier - Parks	\$3,573
Toyota Highlander - Administration	\$4,668
Toyota Highlander - Construction Manager	\$4,668
Temporary Office Building	\$12,852
<b>Total</b>	<b>\$43,789</b>

**TOTAL CAPITAL IMPROVEMENT AND EQUIPMENT EXPENSES      \$516,438**

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El Dorado Hills Community Services District - FY 2007 Budget

<b>CAPITAL BUDGET</b>						
<b>PROJECTED CAPITAL FUNDING</b>	<b>G. F. RESERVE</b>	<b>IN LIEU</b>	<b>IMPACT FEES</b>	<b>GRANT FUNDING</b>	<b>OTHER</b>	<b>TOTAL FY 2007</b>
Revenue	516,438	806,355	1,850,000			3,172,793
County					205,494	205,494
Rotary Club					75,000	75,000
Serrano					3,250,822	3,250,822
Prop 12				16,000		16,000
Prop 40				220,000		220,000
LLAD					65,000	65,000
Financing					4,000,000	4,000,000
Other					1,521,613	1,521,613
Dedicated Reserves	1,080,057	2,000	1,675,349			2,757,406
<b>Total Funding</b>	<b>1,596,495</b>	<b>808,355</b>	<b>3,525,349</b>	<b>236,000</b>	<b>9,117,929</b>	<b>15,284,128</b>
<b>CAPITAL EQUIPMENT</b>						
<b>Building and Facilities</b>	336,855					336,855
<b>Vehicle &amp; Equipment</b>	135,794					135,794
<b>Lease Payment</b>	43,789					43,789
<b>Current FY CIP</b>						
Bass Lake Sports Park - Land Acquisition		806,355	43,000		1,412,145	2,261,500
Creekside Greens Park			26,422		45,000	71,422
Harvard Way Bike Path					205,494	205,494
Lake Forest Park	30,000					30,000
Laurel Oak Park			170,532		109,468	280,000
Harvard Parking & Entrance Administration Building						0
New York Creek Trail			25,000			25,000
Promontory Community Park - Phase 1			1,896,953		4,000,000	5,896,953
Serrano "J" Community Park			172,500		3,250,822	3,423,322
Skate Park	249,080			16,000		265,080
Stephen Harris Park	54,497		147,154			201,651
Teen Center	716,480		476,745	220,000	75,000	1,488,225
Valley View Community Park			50,000			50,000
Valley View South			7,000		20,000	27,000
Windsor	30,000					30,000
Financing Payment (15 years)			367,886			367,886
Maintenance Equipment			29,866			29,866
Nexus Study Update			9,000			9,000
Government Fees			55,500			55,500
<b>Total Spending</b>	<b>1,596,495</b>	<b>806,355</b>	<b>3,477,558</b>	<b>236,000</b>	<b>9,117,929</b>	<b>15,234,337</b>

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El Dorado Hills Community Services District - FY 2007 Budget

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**Design Review & Compliance**

Acct. No.	Account Title	2004-05 Actual	2005-06 Budget	2005-06 Forecast	2006-07 Budget
	<b>Beginning Fund Balance</b>	-81,273	-66,594	-66,594	-62,201
	<b>Revenue</b>				
	Design Review Fees	70,118	82,000	65,000	66,950
	Compliance Assessment	116,598	129,528	120,450	124,050
	<b>Expense</b>				
4010	Payroll Taxes	6,028	7,532	5,838	7,148
4120	Employee Benefits	15,833	19,556	18,826	19,893
4130	PERS - Retirement	12,930	18,078	13,566	17,828
4140	Life Insurance	0	117	117	130
4150	Workers Comp.	471	838	952	871
5011	Salary Expense - Full-time	81,393	88,392	80,768	86,966
5012	Salary Expense - Part-time	220	1,875	1,875	0
5013	Overtime Expense	2	700	700	1,040
	<b>Total Salary &amp; Benefits</b>	<b>116,877</b>	<b>137,088</b>	<b>122,642</b>	<b>133,875</b>
5131	Functional Services	276	200	250	250
5132	Government Fees & Permits	1,157	1,157	1,205	1,320
5142	Contract Service	136	0	0	0
5160	Office Supplies	3,384	1,300	2,100	1,500
5171	Professional Services	5,165	10,500	6,200	8,940
5172	Legal Services	25,645	26,400	26,800	24,600
5180	Dues & Publications	3,806	1,982	3,000	1,308
5200	Staff Training	40	300	300	300
5202	Local Meetings	903	1,358	1,358	1,358
5210	Mileage	30	0	0	0
5240	Printing	1,031	1,100	1,100	600
5241	Telephone	303	400	400	304
5251	General Insurance	490	0	0	0
5260	Engineer Report Fees	299	490	500	554
5265	District Overhead	11,142	12,000	10,500	11,000
	<b>Total Services &amp; Supplies Expense</b>	<b>53,804</b>	<b>57,187</b>	<b>53,713</b>	<b>52,034</b>
	<b>Capital Expenditures</b>				
5545	Lease Payment	1,355	4,702	4,702	0
	<b>Total Fixed Asset Expense</b>	<b>1,355</b>	<b>4,702</b>	<b>4,702</b>	<b>0</b>
5575	Reserve	0	0	0	0
5600	Transfers Out	0	0	0	0
	<b>Total Expenses</b>	<b>172,036</b>	<b>198,977</b>	<b>181,057</b>	<b>185,909</b>
	<b>Net Income/Loss</b>	<b>14,680</b>	<b>12,551</b>	<b>4,393</b>	<b>5,091</b>
	<b>Year End Fund Balance</b>	<b>-66,594</b>	<b>-54,043</b>	<b>-62,201</b>	<b>-57,110</b>

**COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL**

<b>BEGINNING FUND BALANCE</b>		<b>-62,201</b>
<b>3100 ASSESSMENTS</b>		<b>124,050</b>
	Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	
<b>3510 DESIGN REVIEW FEES</b>		<b>66,950</b>
	Fees collected for permits	
<b>TOTAL REVENUE</b>		<b>191,000</b>
<b>4000 BENEFITS AND TAXES</b>		<b>45,869</b>
	Fund 11's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.	
<b>5011 SALARIES - F/T</b>		<b>86,966</b>
	Full-time salary in Compliance and Design Review includes a portion attributable to the service of the General Manager, Assistant General Manager, CC&R Manager, halftime Administrative Assistant II and Accounting staff.	
<b>5013 SALARIES - OVERTIME</b>		<b>1,040</b>
	No overtime expense is anticipated for full-time employees. Counsel services primarily for CC&R enforcement.	
<b>5131 FUNCTIONAL SERVICES</b>		<b>250</b>
<b>5132 GOVERNMENT FEES AND PERMITS</b>		<b>1,320</b>
	The fee charged by the County for assessment billing and collection and a monthly fee for RAS charges	
<b>5160 OFFICE SUPPLIES</b>		<b>1,500</b>
	Supplies specific to compliance and design review.	
<b>5171 PROFESSIONAL SERVICES</b>		<b>8,940</b>
	Inspection Services.	
<b>5172 LEGAL SERVICES</b>		<b>24,600</b>
	Counsel services primarily for CC&R enforcement.	
<b>5180 DUES &amp; PUBLICATIONS</b>		<b>1,308</b>
	Subscription to Metro Scan.	
<b>5200 STAFF TRAINING</b>		<b>300</b>
<b>5202 LOCAL MEETINGS</b>		<b>1,358</b>
<b>5240 PRINTING</b>		<b>600</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2007 Budget

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<b>5241 UTILITIES/TELEPHONE</b>	<b>304</b>
Charge for separate phone line.	
<b>5260 ENGINEER REPORT FEES</b>	<b>554</b>
<b>5265 DISTRICT OVERHEAD</b>	<b>11,000</b>
Expenses resulting from support services and supplies.	
<b>TOTAL EXPENSES DESIGN REVIEW &amp; COMPLIANCE</b>	<b>185,909</b>
<b>NET INCOME/LOSS</b>	<b>5,091</b>
<b>YEAR END FUND BALANCE</b>	<b>-57,110</b>



## **LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS FY 2006-2007**

### **Source of Authority:**

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

### **Activity Description:**

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

### **Funding Source:**

The Assessments Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

**LANDSCAPING AND LIGHTING ASSESSMENTS DISTRICTS  
METHODOLOGY USED  
FY 2006-2007**

**Overhead allocation** - The purpose of the overhead allocation is to identify the portion of General Fund costs that are indirect operating costs of the special assessment funds. The allocation of overhead is based on the prior year's budget. The costs allocated are the Administration Department's services and supplies and related Fixed Assets. The total District's expenses are divided by the percentage of the total expense the LLAD's represents. The costs are divided by the total hours budgeted for the year in the LLAD's. The result is the hourly rate used in the current budget to recover costs.

**Direct Costs allocated** - The Parks Department expenditures are charged directly to each LLAD for the appropriate expense. The park salaries allocated to the LLAD's are scheduled below.

<b>Title</b>	<b>Percentage</b>
Park Superintendent	.05
Parks Administrator	.01
Parks Supervisor	.80
Lead Worker	.50
Maintenance Worker	1.0
Admin. Assistant	.01

The Administration Department allocated to the LLAD are scheduled below. No computer technology salaries are charged to the LLAD's at this time.

<b>Title</b>	<b>Percentage</b>
Finance Manager	.10
Accounting Specialist	.07
Accounting Specialist	.27
Accounting Specialist	.03

**Reserves** - The Capital Reserves are funded each year not to exceed the reserve balances required in each LLAD Formation Document. An equipment reserve is funded an additional \$567 each year to have resources available to purchase large equipment and vehicles. The operating reserve is calculated by totaling five months of budgeted expenditures. This is used to fund operations during the period July through November, prior to the assessment collections by the County.

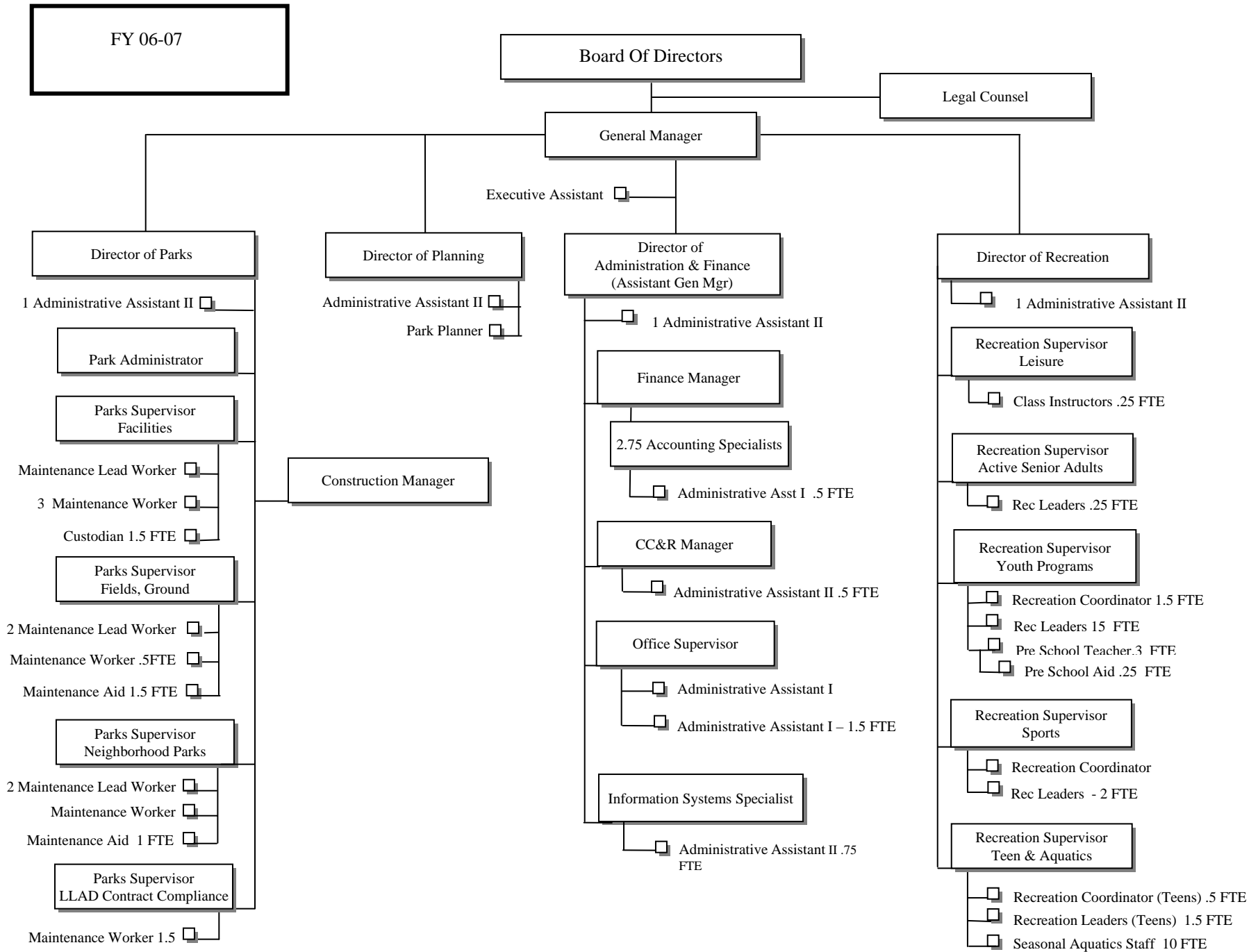
El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT													
LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS - 2006-07 BUDGETS													
District Designation	20	3	25	5	7	15 / 16	17	18	26	22	27	27	27
Assessor Fund Number	20597	20648	20658	20651	20643	20646	20645	20647	20650	20653	20351	20350	20350
District Description	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forrest	Marina Hill	Highland Hills 3	M&O	Wild Oaks	Wild Oaks
<b>EXPENDITURES</b>													
Salaries & Benefits	\$10,479	\$5,009	\$13,547	\$5,409	\$3,401	\$7,457	\$3,484	\$4,807	\$921	\$4,070	\$9,101	\$0	\$0
Services & Supplies	\$34,717	\$17,521	\$84,106	\$18,805	\$9,546	\$19,780	\$11,688	\$14,601	\$1,389	\$7,482	\$18,871	\$3,299	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,183	\$0
Capitall Improvements / Replacement	\$12,000	\$0	\$2,550	\$0	\$0	\$0	\$1,000	\$0	\$0	\$10,000	\$0	\$0	\$0
Subtotal	\$57,197	\$22,531	\$100,202	\$24,214	\$12,947	\$27,237	\$16,171	\$19,408	\$2,310	\$21,552	\$27,972	\$75,483	\$0
<b>REVENUE</b>													
Available Fund Balance	(\$40,641)	(\$10,182)	(\$222,919)	(\$1,382)	(\$5,741)	(\$67,487)	(\$2,605)	(\$7,803)	(\$14,991)	(\$23,627)	(\$35,494)	\$0	\$0
Contribution to/from Contingency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/from Equipment Reserve	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$0
Contribution to/from Operating Reserve	\$26,199	\$1,856	\$245,503	\$0	\$1,408	\$48,833	\$67	\$4,495	\$12,529	\$4,482	\$42,769	\$5	\$0
Contribution to/from Capital Improvement Reserve	(\$1,031)	\$2,300	\$27,450	(\$6,901)	\$900	\$3,624	(\$1,000)	\$0	\$0	\$4,320	\$0	\$0	\$0
Contribution from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$14,905)	(\$5,459)	\$50,600	(\$7,716)	(\$2,866)	(\$14,463)	(\$2,971)	(\$2,741)	(\$1,895)	(\$14,258)	\$7,842	\$5	\$0
<b>Balance to Levy</b>	<b>\$42,291</b>	<b>\$17,072</b>	<b>\$150,803</b>	<b>\$16,498</b>	<b>\$10,081</b>	<b>\$12,774</b>	<b>\$13,201</b>	<b>\$16,668</b>	<b>\$414</b>	<b>\$7,294</b>	<b>\$35,814</b>	<b>\$75,487</b>	<b>\$0</b>
<b>DISTRICT STATISTICS</b>													
Total Assessable Parcels - Zone A	448	222	661	57	176	184	102	482	33	27	1,175	1,175	
Total Benefit Units - Zone A	448.00	222.00	648.00	57.00	176.00	184.00	102.00	482.00	33.00	27.00	1,175.00	1,118.00	
Total Assessable Parcels - Zone B						30							
Total Benefit Units - Zone B						30.00							
<b>Levy per Unit (Parcel) - Zone A</b>	<b>\$94.40</b>	<b>\$76.90</b>	<b>\$232.72</b>	<b>\$289.44</b>	<b>\$57.28</b>	<b>\$58.92</b>	<b>\$129.42</b>	<b>\$34.58</b>	<b>\$12.56</b>	<b>\$270.16</b>	<b>\$30.48</b>	<b>\$67.52</b>	
<b>Levy per Unit (Parcel) - Zone B</b>						<b>\$64.42</b>							
<b>Total Assessment Levy</b>	<b>\$42,291</b>	<b>\$17,072</b>	<b>\$150,803</b>	<b>\$16,498</b>	<b>\$10,081</b>	<b>\$12,774</b>	<b>\$13,201</b>	<b>\$16,668</b>	<b>\$414</b>	<b>\$7,294</b>	<b>\$35,814</b>	<b>\$75,487</b>	
<b>HISTORICAL INFORMATION</b>													
2005-06 Net Levy per Unit	\$ 92.58	\$ 76.90	\$ 228.26	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 33.92	\$ 125.52	\$ 270.16	\$ 29.52	\$ 68.48	
2004-05 Net Levy per Unit	\$ 90.64	\$ 76.90	\$ 223.44	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 33.20	\$ 125.52	\$ 270.16	\$ 14.76	\$ 83.24	
2003-04 Net Levy per Unit	\$ 89.66	\$ 76.90	\$ 221.04	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 32.84	\$ 125.52	\$ 270.16	\$ 17.48	\$ 80.52	
2002-03 Net Levy per Unit	\$ 88.43	\$ 76.90	\$ 218.00	\$ 289.44	\$ 57.28	\$117.84 / \$128	\$ 129.42	\$ 32.40	\$ 125.52	\$ 270.16	\$ 19.08	\$ 78.92	
2001-02 Net Levy per Unit	\$ 85.44	\$ 76.90	\$ 211.00	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 31.30	\$ 125.52	\$ 270.16	\$ 17.86	\$ 80.14	
2000-01 Net Levy per Unit	\$ 81.00	\$ 76.90	\$ 200.00	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 29.68	\$ 125.52	\$ 270.16	\$ 22.00	\$ 76.00	
1999-00 Net Levy per Unit	\$ 77.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 28.48	\$ -	\$ 270.16	\$ 22.00	\$ 76.00	
1998-99 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 20.50	\$ 77.50	
1997-98 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.8	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 18.32	\$ 79.68	
1996-97 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$ 68.80	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 15.30	\$ 82.70	

El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT										
LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS - 2006-07										
District Designation	8	12	28	21	23 / 24	13	30	31	33	
Assessor Fund Number	20655	20598	20371	20656	20657 / 20373	20598	20374	20375	20376	
District Description	Silva Valley	Bass Lake A	Roadway	Highland Hills 2	Creekside A & B	Bass Lake B	Francisco Oaks	Highland View	Hollow Oaks	Totals
<b>EXPENDITURES</b>										
Salaries & Benefits	\$11,041	\$5,914	\$10,413	\$3,363	\$10,775	\$6,418	\$3,635	\$26,981	\$7,965	\$154,192
Services & Supplies	\$70,954	\$28,105	\$46,174	\$13,346	\$50,429	\$23,853	\$16,211	\$25,790	\$17,125	\$533,793
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,183
Capitall Improvements / Replacement	\$12,000	\$0	\$4,000	\$0	\$0	\$0	\$1,500	\$0	\$0	\$43,050
Subtotal	\$93,995	\$34,019	\$60,587	\$16,709	\$61,204	\$30,271	\$21,347	\$52,771	\$25,090	\$803,217
<b>REVENUE</b>										
Available Fund Balance	(\$46,760)	(\$77,791)	(\$78,411)	(\$53,860)	(\$74,152)	(\$192,019)	(\$31,995)	(\$26,953)	(\$31,995)	(\$1,046,808)
Contribution to/from Contingency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/from Equipment Reserve	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$11,340
Contribution to/from Operating Reserve	\$18,310	\$65,406	\$167,417	\$47,442	\$109,039	\$237,303	\$29,276	\$117	\$37,384	\$1,099,841
Contribution to/from Capital Improvement Reserve	\$4,000	\$5,320	(\$4,000)	\$1,930	\$9,540	\$4,680	\$4,700	\$0	\$0	\$55,832
Contribution from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$23,883)	(\$6,497)	\$85,573	(\$3,921)	\$44,994	\$50,532	\$2,548	(\$26,269)	\$5,956	\$120,205
<b>Balance to Levy</b>	\$70,112	\$27,522	\$146,160	\$12,788	\$106,198	\$80,803	\$23,895	\$26,502	\$31,046	\$923,423
<b>DISTRICT STATISTICS</b>										
Total Assessable Parcels - Zone A	366	278	4,946	88	163	295	67	464	99	
Total Benefit Units - Zone A	367.00	278.00	4,872.00	88.00	163.00	294.00	67.00	463.00	99.00	
Total Assessable Parcels - Zone B					14		1			
Total Benefit Units - Zone B					37.00		35.00			
Levy per Unit (Parcel) - Zone A	\$191.04	\$99.00	\$30.00	\$145.32	\$603.28	\$274.84	\$234.26	\$57.24	\$313.60	
Levy per Unit (Parcel) - Zone B					\$212.51		\$234.26			
<b>Total Assessment Levy</b>	\$70,112	\$27,522	\$146,160	\$12,788	\$106,198	\$80,803	\$23,895	\$26,502	\$31,046	\$923,423
<b>HISTORICAL INFORMATION</b>										
2005-06 Net Levy per Unit	\$ 187.38	\$ 99.00	\$ 30.00	\$ 193.76	\$208.44 / \$591.70	\$ 274.84	\$ 234.26	\$ 56.14	\$ 307.59	
2004-05 Net Levy per Unit	\$ 183.44	\$ 99.00	\$ 30.00	\$ 193.76	\$204.04 / \$579.25	\$ 274.84	\$ 234.26	\$ 54.96	\$ 301.12	
2003-04 Net Levy per Unit	\$ 181.47	\$ 99.00	\$ 30.00	\$ 193.76	\$201.86 / \$362	\$ 274.84	\$ 234.26	\$ 54.38		
2002-03 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$199.06 / \$362	\$ 274.84	\$ 146.46			
2001-02 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$192.34 / \$362	\$ 274.84	\$ -			
2000-01 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76		\$ 274.84				
1999-00 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76		\$ -				
1998-99 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 193.76		\$ -				
1997-98 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 223.84		\$ -				
1996-97 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ -		\$ -				

El Dorado County Resolution #109-2016 EXHIBIT "A"





May 21, 1962

Larry Brilliant, President

Justin Masters Director  
Tony Rogozinski, Director

David Trapani, Director  
Bill Vandegrift, Vice President

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## Board of Directors Special Meeting

Monday, June 18, 2007  
6:00 pm

Parks Conference Room  
1030 St. Andrews Drive  
El Dorado Hills, CA 95762  
916/933-6624 or [www.edhcsd.org](http://www.edhcsd.org)

## Agenda

### Call to Order

- Pledge of Allegiance
- Roll Call
- Adoption of Agenda<sup>1</sup>

### Community Comment<sup>2</sup>

### Consent Calendar<sup>3</sup>

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<sup>1</sup> An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.

<sup>2</sup> **Community Comments:** At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO discussion or action may be taken on items not on the agenda unless authorized by law. Issues presented in Community Comments may be referred to staff or scheduled on a future board agenda. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.

**Approve:**

1. Resolution 2007-12 adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2007-2008 (*G. Tryhane*)
2. Resolution 2007-13 adopting the Fiscal Year 2007-2008 General Fund and CC&R (covenants, conditions & restrictions) Budget. (*G. Tryhane*)

**General Business**

3. Team Building Workshop.

**Adjournment**

***ADA COMPLIANCE STATEMENT***

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [mail@edhcsd.org](mailto:mail@edhcsd.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.*

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<sup>3</sup> **Consent Calendar:** All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS SPECIAL MEETING**

**June 18, 2007**

**MINUTES**

**Call to Order**

President Larry Brilliant brought the special meeting to order on Monday, June 18, 2007, at 6:00 p.m. Directors Justin Masters, Tony Rogozinski, David Trapani, and Bill Vandegrift were in attendance. Also present were Interim Recreation Director Whitney Ewing, Planning Director Dianna Hillyer, General Manager Wayne Lowery, Parks Director Kent Oakley and Finance Director Gerry Tryhane. Also present was consultant Phil Bristol.

**Adoption of Agenda**

**Motion No. 1. Director Vandegrift moved and Director Rogozinski seconded the motion to approve the agenda. Motion carried 5-0.**

**Community Comment**

None.

**Consent Calendar**

- 1. Resolution 2007-12 adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2007-2008.**

**Motion No. 2. Director Masters moved and Director Vandegrift seconded the motion to approve Resolution 2007-12 adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2007-2008. Motion carried 5-0.**

- 2. Resolution 2007-13 adopting the Fiscal Year 2007-2008 General Fund and CC&R (covenants, conditions & restrictions) Budget.**

**Motion No. 3. Director Vandegrift moved and Director Trapani seconded the motion to approve Resolution 2007-13 adopting the Fiscal Year 2007-2008 General Fund and CC&R (covenants, conditions & restrictions) Budget. Motion carried 5-0.**

**General Business**

- 3. Team Building Workshop.**



Consultant Phil Bristol of Bristol and Associates conducted a team building workshop with Board and Staff.

**Adjournment**

President Brilliant adjourned the meeting at approximately 10:15 p.m.

APPROVED: \_\_\_\_\_ DATE: \_\_\_\_\_  
Laurence S. Brilliant, President  
EDHCSD Board of Directors

ATTEST: \_\_\_\_\_ DATE: \_\_\_\_\_  
Wayne A. Lowery, General Manager  
Secretary to the Board of Directors

# Memo

To: Board of Directors  
From: Wayne, Lowery, General Manager  
Gerry Tryhane, Finance Director *CTH*  
CC: Department Heads  
Date: June 15, 2007  
Re: FY 2007-08 Budget Transmittal Letter

On May 21, 2007, the El Dorado Hills Community Services District celebrated its 45th anniversary<sup>1</sup>. In 45 years the District has grown to an estimated population of 35,000<sup>2</sup>. At the end of Fiscal Year 2006-07, District employees included thirty-nine benefited employees and 130 part time employees.

Currently the District is authorized to offer six services under California Government Code §61000. These include Parks & Recreation, Street Lighting & Landscaping, Solid Waste Management, Telecommunications (Cable TV), CC&R Enforcement/Design Review, and Electric Utility services. Some limitations on community service district services went into effect under the Government Code effective January 1, 2006<sup>3</sup>.

Over the past few months the board and staff have worked together on the FY 2007-2008 General, CC&R and LLAD budgets. A public workshop is scheduled in July to receive input on the Capital Improvement Budget. The following memo highlights the draft budget to be submitted for approval on June 21, 2007.

#### **Board and District Priorities:**

- Premier Park Systems
- Premier Recreation Programs
- Volunteer Programs
- Exceeding Residents Expectations
- Financial Accountability and Stability
- Premier Work Environment

<sup>1</sup> EDHCSD established on May 21, 1962 by Resolution No. 98-62, El Dorado County Board of Supervisors

<sup>2</sup> District staff estimate; California Department of Finance estimate for 2007 not available.

<sup>3</sup> The California State Legislature adopted AB 135 which consolidated fifty years of community services district state law under Government Code §61000.

**FY 2006 – 2007 Major Accomplishments:**

- Skate Park and “Rotary” Teen Center was completed and dedicated in January 2007.
- Promontory Community Park was completed and dedicated in May 2007.
- Expanded Senior Programs
  - Bocce Ball
  - Creative Writing
  - Mah Jong
  - Choral Group
  - French Connection (French Club)
- The NEXUS study was completed and new Park Impact Fees were approved by the Board of Directors in November 2006 and submitted to El Dorado County. The approval of those new Park Impact Fees is awaiting approval as of the date of this memo.
- Stephen Harris Park was rehabilitated including major improvements to the playground and tennis courts and re-opened December 2006
- The district outsourced its payroll and automated its timekeeping system in order to decrease costs and improve fiscal accountability.
- District projected to end year with:
  - General Fund Unreserved Balance of \$1,250,000
  - Park Impact Fee Fund Balance of + \$2,300,000

**FY 2007 – 2008 Major Goals:**

- New classes and programs
  - Destination KydZone (Part time Drop-in Hourly Summer Day Camp)
  - Expanded Teen Center Summer Hours with funding from the Vision Coalition
  - Expanded Senior Programs
    - Knitting, Crochet, and expanded Art and Bridge groups
  - Senior Softball
- Major Browning Reserve Study Projects
  - Community Park asphalt repair, sealing and striping project
  - Community Activity Building restroom replacement
  - Replace St. Andrews Park playground equipment
- Major Capital Improvement Projects under discussion<sup>4</sup>
  - Community Services Building / Office Expansion
  - Deputy Jeff Mitchell Field
  - Dog Park
  - Lake Forest Park
  - Master Plan Community Park (update SUP)
  - McCabe Rededication
  - Promontory Community Park – Phase 2
  - Silver Dove Acquisition
  - Windsor Park

<sup>4</sup> Awaiting results of public workshop scheduled for July and board direction

**Core Budgeting Value**

**“All current operating expenditures will be financed with current revenues”<sup>5</sup>**

**Budget Process**

Staff received direction and input from the Administration & Finance Committee on April 26, 2007, District priorities were set by the Board at their meeting on April 11, a Special Board Meeting/ Workshop was held on Thursday, May 3 and a public workshop to present Fiscal Year 2007-08 Draft Budget and receive community comments from the public was held at the Regular Board meeting on May 10. Additional direction was given by the Board on June 14, 2007 to accept the recommendation of the General Manager and Finance Director to change the assumption for growth in tax revenues to 8.5% in line with EDC expectations.

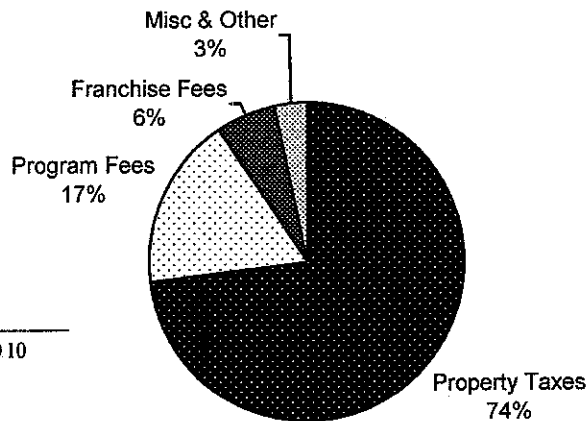
This memo summarizes the present status of the budget. Although the bulk of the budget activity is in the General Fund, additional sources of funding and expenditures activities will appear in the LLAD budgets, Park Impact Fee budget, or CC&Rs budget.

**MAJOR ASSUMPTIONS:**

- 2007 – 2008 State of California budget does not impact districts revenues or expenses negatively from status quo
- New home and re-sales remain at or about 2006-2007 levels
- New Park Impact Fee schedule is in place by end of July 2007
- Community Services District is not involved in operation of or financially impacted by El Dorado Hills Golf Course
- Results of compensation study and impact on district labor costs will not be completed before budget needs to be adopted
- No expenses or revenues related to Rolling Hills and Silva Valley joint use fields have been included (expected cost approximately \$75,000)

The following is a discussion of various parts of the draft budget.

**General Fund Revenue Budget**



<sup>5</sup> Management and Budget Policy 3270 10

**Property Tax Revenue (73.1% of General Fund Revenues)**

The regional economy, especially new home and existing home sales, which has fueled the districts revenues growth over the past few years, has slowed in the past two years. The impact on the districts property tax growth has been marked. The impact on El Dorado Hills is shown below and in light of the trends the district is budgeting for a 8.5% growth in property taxes, reflecting the slowest growth rate since in the past 10 years.

Table No. 1  
**District Property Tax Growth**

	Year	Total	Increase
Budget	2008	\$5,649,616	8.5%
Estimate <sup>4</sup>	2007	\$5,207,019	15.9%
Actual	2006	\$4,492,607	30.9%
Actual	2005	\$3,601,027	13.7%
Actual	2004	\$2,988,651	18.5%
Actual	2003	\$2,522,340	20.2%
Actual	2002	\$2,098,604	20.2%
Actual	2001	\$1,745,774	14.4%
Actual	2000	\$1,525,581	12.6%
Actual	1999	\$1,355,344	11.6%
Actual	1998	\$1,214,972	
	<b>Year</b>	<b>Total</b>	<b>Increase</b>

Staff recommended a budget increase of \$442,600 (8.5%) for FY 2008 vs. an estimated increase of \$714,400 (15.9%) for FY 2007, which is consistent with El Dorado County's budget assumption as of June 15, 2007.

**Program Fees and Park Rentals (17.3% of General Fund Revenues)**

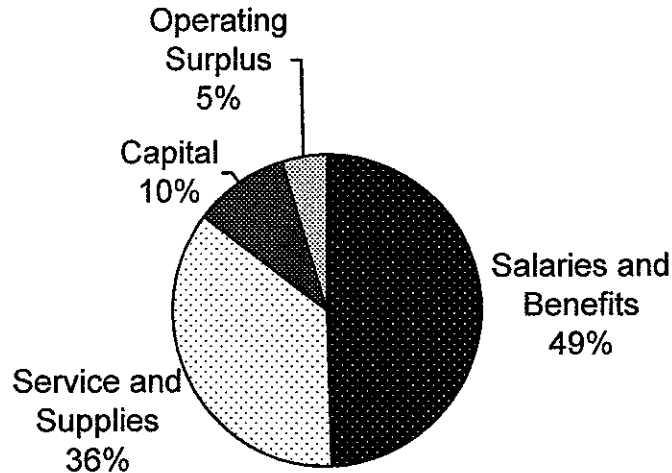
Primarily based upon the growth of Youth Camps, in particular Youth Flag Football, and Intersession Camps/ Youth Development staff recommends a budget increase of \$177,300 (15.3%) for FY 2008 vs. an estimate for FY 2007 of \$10,600 (0.9%).

**Franchise Fees (6.2% of General Fund Revenues)**

Staff is projecting a \$36,600 (8.3%) increase in franchise revenues collected to be collected from Comcast and Waste Connections or a total of \$480,000.

**Total General Fund Revenues** budgeted to increase \$668,900 or 9.5% vs. an estimated increase for FY 2007 of \$990,300 or 16.3%

### General Fund Expense Outlook



#### Salaries and Benefits (49.4% of General Fund Revenues)

Staff recommends a budget increase of \$295,000 (8.4%) for FY 2008 vs. an estimated increase for FY 2007 of \$735,500 (26.4%). Significant assumptions or changes impacting the salaries and benefits budget include:

- No new positions are included in the present proposed budget, although some additions made late in FY 2007 for the Teen Center, Skate Park and opening of Promontory will drive an increase in salaries and benefits in the FY 2008 budget
- The increase in the minimum wage to \$8.00 effective 1/1/08 has been included in the part-time budgets
- No provision, other than step increases, has been included in the budget for management or the two bargaining units. For every one percent increase due to a new contract, the district would incur \$38,000 in unbudgeted expenditures. The Board and management staff believes the present budget could accommodate a fair settlement with the represented employees without jeopardizing the financial strength and stability of the District.

#### Service and Supplies (35.8% of General Fund Revenues)

Staff recommends a budget increase of \$352,700 (8.4%) for FY 2008 vs. an estimated increase for FY 2007 of \$325,900 (15.6%). Significant assumptions or changes impacting the service and supplies budget include:

- \$117,100 (100%+) for an increase in staff training. The increase is attributable to \$90,000 for board/staff training for the Balanced Scorecard.
- \$88,000 (17.1%) for an increase in contract services including a full year of a Park Patrol (to be bid out) and a full year of Promontory operations.
- \$69,100 (46.2%) for gas and electric primarily related to full year of Promontory operations, the Teen Center and Skate Park.
- \$59,400 (38.8%) for an increase in chemical and landscape supplies related to a full year of Promontory operations.
- \$47,600 (3.1%) for all other services and supplies

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Significant professional or contracted services excluding landscaping included in the General Fund:

Description	2008 Proposed Budget
Marketing Program	\$ 50,000
Landscape Architect	\$ 50,000 and \$ 50,000 to PIF
Legal	\$ 48,000
IT Master Plan	\$ 30,000
Strategic Planning	\$ 30,000
Paychex	\$ 22,000
Employee Survey	\$ 20,000
Audit	\$ 16,000
Salary Study	\$ 10,000

**Capital Improvements/ Equipment (10.0% of General Fund Revenues)**

Significant assumptions or changes impacting the capital improvements/ equipment budget include:

Requesting spending of \$778,600 including the following projects over \$40,000:

- \$165,000 for Community Park asphalt repair, sealing and striping project per Browning Reserve Study
- \$118,800 for CAB restroom replacement per Browning Reserve Study
- \$90,400 for one pickup truck and one dump truck, both of which are over 10 years old and were provided for by the Browning Reserve and one new pickup truck to meet additional needs of Parks
- \$53,400 for St. Andrews Park playground equipment per Browning Reserve Study
- \$52,000 in existing lease payments and a new \$22,000 for office space
- \$50,000 for various landscaping controllers per Browning Reserve Study
- \$46,000 for CAB storage building
- \$43,000 for Community Park Swimming Pool filter replacement

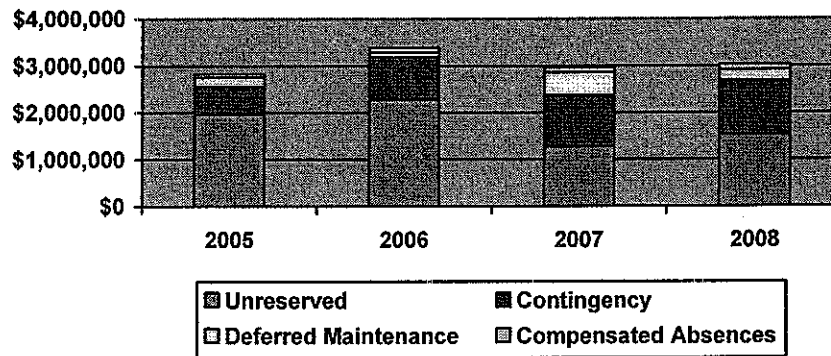
**Net Surplus before Capital Transfers = \$366,100 (4.7% of General Fund Revenues)**

We believe that the net surplus available of \$366,100 is adequate for unbudgeted items such as salary or benefit increases related to the pending completion of the Salary Survey and subsequent negotiations or provides some level of operating contingency for unforeseen cost increases in the service and supplies budget. In addition, the General Fund Balance is projected to be \$3,027,000 or 41.1% of the FY 2007 – 2008 budgeted expenditures. Reducing the General Fund Balance by the 15% Contingency Reserve of \$1,158,900, the Browning reserve for Deferred Maintenance of \$235,780 and the reserve for uncompensated absences estimated at \$110,000 the district has an ending Unreserved General Fund balance of \$1,522,600, an increase of \$253,700 for the FY 2007-2008.

**General Fund contributions to the Capital Improvements Park Funds:**

Silver Dove Acquisition -	\$130,000
NY Creek Trail -	84,000 (CSD contribution for grant)
Deputy Mitchell Field -	35,000
Dog Park -	25,000
EDH CP Pool study -	25,000
McCabe Park (St. Andrews) -	<u>5,000</u>
Total	<u>\$304,000</u>

**General Fund Ending Balances (FY)**



**CC&R Fund Budget:**

The CC&R Fund will finish FY 2006 -2007 with revenues meeting expenditures, however still with a year end fund deficit of \$67,000, resulting from previous year's deficits. Staff recommends DRC fees be increased to reimburse fund for past deficits as follows:

- Charges for services below \$100 will be raised \$10, for example Landscaping, Flatwork, Decks from \$75 - \$85.
- Charges for services over \$100 will be raised as follows, new homes from \$700 - \$770, building additions from \$275 to \$305 and pools from \$175 – \$195.

Account Title	2005-6 Actual	2006 – 07 Forecast	2007-08 Request
Beginning Fund Balance	(\$ 66,593)	(\$ 71,498)	(\$ 66,685)
Compliance Assessment	119,953	124,050	127,500
Design Review Fees	57,170	45,000	50,000
Interest	914	800	0
Total Revenue	178,037	169,850	177,500
Salary & Benefits	122,375	112,464	123,403
Services & Supplies Expense	57,864	58,794	61,622
Total Fixed Asset Expense	<u>2,702</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>182,942</u>	<u>165,037</u>	<u>185,025</u>
Net Income/(Loss)	(4,905)	(1,587)	(7,525)
Year End Fund Balance	(\$ 71,498)	(\$ 73,085)	(\$ 80,610)



**LLAD Fund Budget:**

Summary:

1. The following funds are anticipated to end FY 2008 with a deficit fund balance after reserves due to the cumulative effects of limits on the respective districts ability to increase its levy as the cost of maintenance increases.

Stonegate	Green Valley*
Oakridge*	Oaktree*
La Cresta*	Francisco Oaks*
Highland Hills 3*	Silva Valley
Highland View	

\*Fixed Levy

Staff recommends that a discussion this year with the residents of these districts be initiated to determine whether the Board will seek to increase fees, lower services provided or increase contributions from the General Fund.

2. The following funds current spending levels are higher than their levy. Without this year's level of capital expenditures, the levy would generally match the operating costs. All the funds listed below presently have unreserved fund balances projected. These funds are:

Crescent	Bass Lake A
Highland Hills 1, 2 & 4	

3. The following funds are anticipated to end FY 2008 with an unreserved fund balance. Funds are generally only allowed to build balances when the district is considering plans to enhance services. Funds included in this group are:

- Creekside – Staff is reviewing capital improvements such as a shade cover to be planned and built. The net levy rates were reduced to the FY 2004 rate which represents a 40% reduction for Zone A units (173) and a 10% reduction for Zone B units (27) as the fund is adequately funded for capital improvements under consideration.
- Bass Lake B – The net levy remained the same and staff recommends that a discussion this year with the residents of these districts to discuss improvements to Oak Knoll Park.
- Marina – Staff recommends maintaining same level as last year as fund has surplus including adequate reserves.
- Wild Oaks Park - These funds are adequately funded. However, in the future, a surplus in the maintenance fund might be used to pay the bonds off early. This years spending levels are twice last years level as some one time expenses are planned including fence repair and some tree work.

**Other Budget Notes:**

1. The park impact fees were approved by the Planning Commission on June 14, 2007. Because we were unsure of the amount of the park impact fees, capital decisions and the respective budgets related to capital were deferred and are not included in this memo. A public hearing is scheduled.
2. With the need for additional office space identified for Parks and Planning and the lack of confidential space for payroll, suggestions vary from leasing space vs. building out the second floor of the parks building. We recommend the board direct staff to investigate options to eliminate trailers and build Community Services building. County permits allowing trailers to be placed on Park premises have expired.
3. Presently no operating revenues have been projected from school districts on new joint use fields. The new costs included in the parks department operating budget needs to be are approximately \$75,000.

**Closing**

The proposed budget for FY 2007-08 is balanced. The District acknowledges the excellent research work and preparation provided by a number of staff in each department but, in particular, the efforts of the Department Heads—Marni-Francisco-Cady, Dianna Hillyer, Sandi Kukkola, and Kent Oakley, Interim Department Head Whitney Ewing—as well as key administrative staff including Sherry Shannon, Lotus Cole and Wanda Kelly. Their attention to detail, search for efficient and economic methods to provide projects and programs, focus on quality customer service, and patient participation as drafts of the budget were worked is appreciated.

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El Dorado Hills Community Services District - FY 2008 Budget

**GENERAL FUND  
FUND BALANCE SUMMARY**

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 FORECAST	FY 2008 BUDGET
<b>Revenues:</b>					
Property Taxes	\$ 3,601,027	\$ 4,492,607	\$ 5,057,019	\$ 5,207,019	\$ 5,649,616
Program Fees & Park Rentals	1,029,092	1,148,410	1,220,323	1,158,965	1,336,294
Franchise Fees	353,163	330,788	443,490	443,490	480,088
Miscellaneous	154,447	168,023	581,886	192,500	180,240
Reimbursements	38,712	129,123	45,000	55,000	79,634
Taxes - State Reduction	-202,234	-202,234	0	0	0
<b>Total Revenue and Other Sources</b>	<b>4,974,207</b>	<b>6,066,716</b>	<b>7,347,718</b>	<b>7,056,974</b>	<b>7,725,872</b>
<b>Expenditures:</b>					
Salaries and Benefits	2,369,706	2,783,042	3,670,627	3,518,493	3,813,515
Service and Supplies	1,610,757	2,089,024	3,162,809	2,414,925	2,767,633
Capital Improvement/Equipment	161,650	435,776	516,438	454,033	778,623
<b>Total Expenditures</b>	<b>4,142,113</b>	<b>5,307,842</b>	<b>7,349,874</b>	<b>6,387,451</b>	<b>7,359,771</b>
<b>Net Surplus (Deficit) before Capital Transfers</b>	<b>832,093</b>	<b>758,874</b>	<b>-2,156</b>	<b>669,523</b>	<b>366,101</b>
Transfers Out to Capital Projects	394,197	286,851	1,080,986	1,090,986	304,000
<b>Net Change in General Fund Balance</b>	<b>437,896</b>	<b>472,023</b>	<b>-1,083,142</b>	<b>-421,463</b>	<b>62,101</b>
Beginning Fund Balance, July 1st	2,391,231	2,829,131	3,386,679	3,386,679	2,965,216
Ending Fund Balance, June 30th	2,829,131	3,386,679	2,303,537	2,965,216	3,027,317
<b>Less Reserve Requirements</b>					
Contingency Reserve	590,713	910,852	1,102,158	1,102,158	1,158,881
Deferred Maintenance Reserve	203,376	103,828	531,841	486,894	235,780
Compensated Absences	72,000	99,339	107,244	107,244	110,000
<b>Total Reserved Fund Balance</b>	<b>866,089</b>	<b>1,114,019</b>	<b>1,741,243</b>	<b>1,696,296</b>	<b>1,504,661</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,963,042</b>	<b>2,272,660</b>	<b>562,294</b>	<b>1,268,920</b>	<b>1,522,656</b>

1 ERAF III - State mandated reduction

2 Miscellaneous Revenue includes vending machine commission, cell tower lease payments interest income and other revenues

3 Contingency Reserve is calculated on 15% Revenue

4 Deferred Maintenance Reserve is set according to the Browning Study schedule

5 Compensated Absences is equal to employee vacation and cto time on the books at year end

DEPARTMENT SUMMARY

	FY 2006 Actual	FY 2007 Forecast	FY 2008 Budget
<b>PARKS</b>			
<b>Revenue</b>	<b>147,882</b>	<b>162,949</b>	<b>150,049</b>
Salary & Benefits	1,025,358	1,262,706	1,315,769
Service & Supplies	1,125,377	1,214,113	1,506,751
Fixed Asset Expense	390,003	423,153	688,329
Transfers to Capital Projects/LLAD's	286,851	1,090,986	0
<b>Total Expense</b>	<b>2,827,589</b>	<b>3,990,958</b>	<b>3,510,848</b>
<b>Parks Total</b>	<b>-2,679,707</b>	<b>-3,828,009</b>	<b>-3,360,799</b>
<b>PLANNING</b>			
<b>Revenue</b>	<b>374,568</b>	<b>484,490</b>	<b>505,088</b>
Salary & Benefits	184,087	228,380	278,865
Service & Supplies	31,614	87,700	92,200
Fixed Asset Expense	1,087	1,654	1,800
Transfers to Capital Projects/LLAD's	0	0	304,000
<b>Total Expense</b>	<b>216,787</b>	<b>317,734</b>	<b>676,865</b>
<b>Planning Total</b>	<b>157,780</b>	<b>166,756</b>	<b>-171,777</b>
<b>ADMINISTRATION</b>			
<b>Revenue</b>	<b>4,543,739</b>	<b>5,413,519</b>	<b>5,884,490</b>
Salary & Benefits	558,019	671,611	733,619
Service & Supplies	550,133	678,094	729,194
Fixed Asset Expense	31,613	20,377	47,546
<b>Total Expense</b>	<b>1,139,765</b>	<b>1,370,082</b>	<b>1,510,359</b>
<b>Administration Total</b>	<b>3,403,974</b>	<b>4,043,437</b>	<b>4,374,131</b>
<b>RECREATION</b>			
<b>Revenue</b>	<b>1,000,528</b>	<b>996,016</b>	<b>1,186,245</b>
Salary & Benefits	1,015,577	1,355,797	1,485,263
Service & Supplies	381,901	435,018	439,488
Fixed Asset Expense	13,074	8,849	40,948
<b>Total Expense</b>	<b>1,410,552</b>	<b>1,799,663</b>	<b>1,965,699</b>
<b>Recreation Total</b>	<b>-410,024</b>	<b>-803,648</b>	<b>-779,454</b>
<b>TOTAL NET INCOME/LOSS</b>	<b>472,023</b>	<b>-421,463</b>	<b>62,101</b>

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El Dorado Hills Community Services District - FY 2008 Budget

**GENERAL FUND SUMMARY BY DEPARTMENT**

	Parks	Planning	Administration	Recreation	General Fund Total
<b>Revenue</b>	<b>150,049</b>	<b>505,088</b>	<b>5,884,490</b>	<b>1,186,245</b>	<b>7,725,872</b>
<b>Expense</b>					
Salary Expense - Full-time	684,788	185,641	460,746	551,217	1,882,392
Salary Expense - Part-time	153,657	0	29,504	538,430	721,592
Employee Benefits	177,418	37,050	89,091	139,536	443,095
PERS - Retirement	138,634	37,533	92,244	111,445	379,856
Payroll Taxes	73,243	15,044	39,861	102,777	230,925
Workers Comp.	71,620	1,903	5,439	34,852	113,814
Retirement - Other	7,826	0	12,996	0	20,821
Overtime Expense	7,550	1,500	2,960	3,422	15,432
Life Insurance	1,032	194	778	3,584	5,588
<b>Total Salary &amp; Benefits</b>	<b>1,315,769</b>	<b>278,865</b>	<b>733,619</b>	<b>1,485,263</b>	<b>3,813,515</b>
Contract Service	576,522	0	32,250	0	608,772
Professional Services	13,500	50,000	166,500	143,428	373,428
Electric	145,518	0	0	0	145,518
Functional Supplies	21,455	0	3,060	104,333	128,848
Chemical Supplies	123,763	0	0	0	123,763
Government Fees & Permits	8,140	100	112,000	0	120,240
Water	95,710	0	0	0	95,710
Landscape Supplies	88,660	0	0	0	88,660
Functional Services	340	5,500	840	77,887	84,567
Equipment Services	33,350	500	44,940	1,000	79,790
Gas	73,443	0	0	0	73,443
Equipment Supplies	34,530	100	30,000	7,190	71,820
Staff Training	19,100	3,000	118,300	17,730	158,130
General Insurance	0	0	59,569	0	59,569
Office Supplies	8,484	1,000	30,000	15,000	54,484
Printing	0	3,000	7,000	42,025	52,025
Legal Services	0	20,000	27,120	800	47,920
Telephone	9,728	1,800	22,000	8,900	42,428
Fuel Expense	32,400	0	0	0	32,400
Small Tools/Supplies	31,725	0	0	0	31,725
Dues & Publications	6,735	1,500	20,615	2,650	31,500
Irrigation Supplies	29,100	0	0	0	29,100
Rental Facilities	24,948	0	0	1,800	26,748
Custodial Supplies	25,857	0	0	0	25,857
HVAC - Equipment Services	24,500	0	0	0	24,500
Park/Field Supplies	24,402	0	0	0	24,402
Directors Expense	0	0	24,000	0	24,000
Public & Legal Notices	5,500	500	6,000	4,250	16,250
Safety Expenses	10,171	0	6,000	0	16,171
Mileage	1,850	1,500	5,000	3,000	11,350
Postage	250	200	4,000	9,075	13,525
Temporary Labor	12,275	0	0	0	12,275
Rental Equipment	8,700	2,000	0	0	10,700
Playground Equipment	10,995	0	0	0	10,995
Local Meetings	1,600	500	6,000	420	8,520
Office Services	0	0	4,000	0	4,000
Kitchen Equipment Services	3,500	0	0	0	3,500
Miscellaneous	0	1,000	0	0	1,000
<b>Total Services &amp; Supplies Expense</b>	<b>1,506,751</b>	<b>92,200</b>	<b>729,194</b>	<b>439,488</b>	<b>2,767,633</b>
<b>Capital Expenditures</b>					
Equipment & Vehicles	515,080	0	0	29,188	544,268
Buildings & Facilities	164,960	0	0	0	164,960
Lease Payment	8,289	1,800	47,546	11,760	69,395
<b>Total Fixed Asset Expense</b>	<b>688,329</b>	<b>1,800</b>	<b>47,546</b>	<b>40,948</b>	<b>778,623</b>
<b>Total Expenses</b>	<b>3,510,848</b>	<b>372,865</b>	<b>1,510,359</b>	<b>1,965,699</b>	<b>7,359,771</b>
Transfers In/Out	0	304,000	0	0	304,000
<b>Total Reserves &amp; Transfers</b>	<b>0</b>	<b>304,000</b>	<b>0</b>	<b>0</b>	<b>304,000</b>
<b>Net Income</b>	<b>-3,360,799</b>	<b>-171,777</b>	<b>4,374,131</b>	<b>-779,454</b>	<b>62,101</b>

GENERAL FUND MULTI-YEAR COMPARISON

	FY 2005 Actual	FY 2006 Actual	FY 2007 Forecast	FY 2008 Budget
<b>Revenue</b>	<b>4,974,205</b>	<b>6,066,716</b>	<b>7,056,974</b>	<b>7,725,872</b>
<b>Expense</b>				
Salary Expense - Full-time	1 305 551	1 511 024	1 784,607	1 882,392
Salary Expense - Part-time	337,493	381,884	610,421	721 592
Employee Benefits	243,501	314 587	409 495	443,095
PERS - Retirement	246,343	295,602	361,282	379 856
Payroll Taxes	158,515	181,786	213,772	230 925
Workers Comp.	50 309	63 394	101 193	113,814
Retirement - Other	10,740	15,318	20,676	20 821
Overtime Expense	14 944	17,072	13,934	15 432
Life Insurance	2 310	2 376	3 112	5,588
<b>Total Salary &amp; Benefits</b>	<b>2,369,706</b>	<b>2,783,042</b>	<b>3,518,493</b>	<b>3,813,515</b>
Contract Service	304,151	440,305	520,000	608 772
Professional Services	215,476	359,044	469,954	373,428
Electric	91,792	103,359	105 500	145 518
Chemical Supplies	50 750	68,176	87 000	123,763
Functional Supplies	86 367	101 011	135 812	128,848
Government Fees & Permits	86,732	98 348	112,234	120 240
Landscape Supplies	44,241	42,198	66,000	88 660
Water	49,003	56,741	76 000	95,710
Functional Services	42 577	61 286	59,592	84,567
Equipment Services	37,370	25,943	31,000	79,790
Gas	47,619	63 116	44 315	73,443
Equipment Supplies	95,933	86 885	73,670	71 820
Staff Training	31 566	47,166	41,050	158 130
General Insurance	42,194	45,713	53 686	59,569
Office Supplies	59 307	121,541	75,521	54,484
Printing	34 072	38,647	41,255	52 025
Legal Services	26,976	42,827	48,629	47,920
Telephone	36,862	40,484	42 700	42,428
Small Tools/Supplies	23 398	28,293	21,492	31,725
Park/Field Supplies	14 660	10 604	26,500	24 402
Fuel Expense	16,567	22,344	21 750	32,400
Irrigation Supplies	22 793	23 268	18,500	29 100
Dues & Publications	11,156	12,761	24,403	31 500
Rental Facilities	27,426	22 550	21 325	26,748
Custodial Supplies	13 747	21,417	23,308	25 857
HVAC - Equipment Services	9,379	14,767	19 500	24,500
Directors Expense	12,200	16 400	24 000	24,000
Public & Legal Notices	9 928	14 537	15,500	16,250
Safety Expenses	11 118	9 289	12,655	16 171
Mileage	6,740	7,418	13 499	11,350
Postage	0	0	8,700	13,525
Temporary Labor	16 493	26 644	16,275	12 275
Rental Equipment	3 800	2,602	6,950	10 700
Playground Equipment	1 035	3,244	9,500	10,995
Local Meetings	4,755	6,624	6 900	8,520
Office Services	3 027	3 470	3,750	4,000
Kitchen Equipment Services	0	0	6,500	3 500
Miscellaneous	0	0	0	1,000
Elections Expense	19,506	0	30,000	0
Street Lights	43	0	0	0
<b>Total Services &amp; Supplies Expense</b>	<b>1,610,757</b>	<b>2,089,024</b>	<b>2,414,925</b>	<b>2,767,633</b>
<b>Capital Expenditures</b>				
Equipment & Vehicles	121 165	76,399	123 724	544,268
Buildings & Facilities	14,420	277,220	286,520	164,960
Lease Payment	26,065	45 417	43,789	69 395
Land Improvements	0	36,740	0	0
<b>Total Fixed Asset Expense</b>	<b>161,650</b>	<b>435,776</b>	<b>454,033</b>	<b>778,623</b>
<b>Total Expenses</b>	<b>4,142,113</b>	<b>5,307,842</b>	<b>6,387,451</b>	<b>7,359,771</b>
Transfers In/Out	394,197	286,851	1,090 986	304,000
<b>Total Transfers</b>	<b>394,197</b>	<b>286,851</b>	<b>1,090,986</b>	<b>304,000</b>
<b>Net Income</b>	<b>437,894</b>	<b>472,023</b>	<b>-421,463</b>	<b>62,101</b>

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**GENERAL FUND REVENUES**

ACCT. NO.	ACCOUNT TITLE	FY 2005 ACTUAL REVENUE	FY 2006 ACTUAL REVENUE	FY 2007 YEAR END FORECAST	FY 2008 BUDGET
3010	CC&R Reimbursements	11,142	13,189	10,000	11,000
3030	LLAD Reimbursements	27,571	73,945	45,000	68,634
3100	Property Tax Revenue	3,601,027	4,492,607	5,207,019	5,649,616
3100	Property Tax - State Reduction	-202,234	-202,234	0	0 <sup>1</sup>
3150	Interest Income	40,389	89,150	88,000	90,000
3161	Cellular Sites	48,958	51,923	58,000	59,740
3170	Misc. Income	22,646	25,159	5,500	5,500 <sup>2</sup>
	<b>Total Administration Revenue</b>	<b>3,549,498</b>	<b>4,543,739</b>	<b>5,413,519</b>	<b>5,884,490</b>
3025	Park Impact Admin. Fee	41,997	41,989	40,000	22,000
3140	Donations	0	500	1,000	1,000
3160	Franchise Fees	353,163	330,788	443,490	480,088
3170	Miscellaneous	456	1,291	0	2,000 <sup>3</sup>
	<b>Total Planning Revenue</b>	<b>395,617</b>	<b>374,568</b>	<b>484,490</b>	<b>505,088</b>
3040	General Recreation	0	4,571	5,600	5,000
3210	Youth Camps	319,947	346,288	341,154	479,506
3220	Youth Sports	102,837	144,870	141,360	148,805
3240	Adult Sports	51,437	66,594	62,250	66,220
3250	Special Interest	136,165	146,960	116,000	98,420
3260	Special Events	53,842	42,792	40,037	53,995
3270	Aquatic Programs	207,383	228,041	252,265	270,787
3280	Senior Programs	9,997	7,745	4,000	15,100
3290	Teen Programs	22,110	12,667	33,350	48,412
3297	Building Use	51,675	72,629	75,000	75,000
3297	Park Use <i>2300 - 440,485 -</i>	19,328	18,938	42,949	42,949
3297	Athletic Field Use	54,369	56,315	45,000	32,100
	<b>Total Parks &amp; Recreation Revenue</b>	<b>1,029,092</b>	<b>1,148,410</b>	<b>1,158,965</b>	<b>1,336,294</b>
	<b>TOTAL REVENUE</b>	<b>4,974,207</b>	<b>6,066,716</b>	<b>7,056,974</b>	<b>7,725,872</b>

<sup>1</sup> ERAF III - State mandated reduction ended in FY 2007.

<sup>2</sup> Misc. Admin. Income includes state mandated costs reimbursement and restitution payments

<sup>3</sup> Misc. Planning income includes revenue received from Waste Management liens

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El Dorado Hills Community Services District - FY 2007 Budget

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**GENERAL FUND REVENUE  
ACCOUNT DETAIL**

**ACCT. NO.**

<b>3010 CC&amp;R</b>	<b>11,000</b>
<p>Reimbursement for indirect costs. Expenses resulting from support services provided by administration staff. Indirect costs include administration, accounting, personnel, IT and other staff services. Direct costs such as wages, benefits, and payroll taxes are charged directly to the CC&amp;R Fund</p>	
<b>3025 PARK IMPACT ADMIN. FEE</b>	<b>22,000</b>
<p>The District's Park Impact Fee is collected by the County whenever a residential building permit is issued in the EDH CSD boundaries. Two percent of that fee supports the operation of the District to plan, develop, and construct projects funded by Park Impact Fees.</p>	
<b>3030 LLAD REIMBURSEMENT</b>	<b>68,634</b>
<p>Reimbursement for indirect costs. Expenses resulting from support services provided by administration staff. Indirect costs include administration, accounting, personnel, IT and other staff services. Direct costs such as wages, benefits, and payroll taxes are charged directly to each LLAD.</p>	
<b>3100 PROPERTY TAXES</b>	<b>5,649,616</b>
<p>Property taxes are assessed for a fiscal year and are expected to finance services performed for the common benefit. The taxes are levied by the El Dorado County and then the appropriate percentage is paid to the District.</p>	
<b>3140 DONATIONS</b>	<b>1,000</b>
<p>Community clean-up day and Christmas tree clean-up.</p>	
<b>3150 INTEREST INCOME</b>	<b>90,000</b>
<p>Interest earned on funds held in its various bank accounts, LAIF and the County pooled cash.</p>	
<b>3160 FRANCHISE FEE</b>	<b>480,088</b>
<p>Franchise Fees are paid to the District quarterly by Waste Connections at the rate of 5% of gross revenues. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other waste management activities.</p> <p>CATV Franchise Fees are paid quarterly to the CSD from our current service provider, Comcast at the rate of 3% of gross revenues. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other cable television activities.</p>	
<b>3161 COMMUNICATION SITE LEASES</b>	<b>59,740</b>
<p>Telecommunications is a growing industry and the District has lease agreements with various wireless communication companies to install and operate antennas on District property. This revenue is from the negotiated leases.</p>	



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<b>3170 MISC. INCOME</b>	<b>7,500</b>
Miscellaneous types of revenue received include resitution payments, reimbursement for State of California mandated costs, and other small collections	
<b>3210 YOUTH CAMPS</b>	<b>479,506</b>
8106 <u>KydZonE Year Round Day Camp</u>	
8107 <u>Intersession Camps/Youth Development</u>	
8108 <u>Jackson Day Camp</u>	
8112 <u>Golden Hills After School Program</u>	
8113 <u>Kids Jams - Youth Dances</u>	
8153 <u>Kids Korner</u>	
<b>3220 YOUTH SPORTS</b>	<b>148,805</b>
8209 <u>Youth Triathlon</u>	
8210 <u>High School Basketball</u>	
8211 <u>Mighty Mytes Basketball</u>	
8213 <u>Pee Wee Basketball</u>	
8217 <u>Pee Wee Soccer</u>	
8218 <u>Contracted Sports Camps</u>	
8219 <u>CSD Sports Camps</u>	
8220 <u>Youth Flag Football</u>	
8230 <u>Instructional T-Ball</u>	
<b>3240 ADULT SPORTS</b>	<b>66,220</b>
8410 <u>Softball</u>	
8416 <u>5x5 Basketball</u>	
8417 <u>3x3 Basketball</u>	
8427 <u>Open Gym Basketball</u>	
8428 <u>Flag Football</u>	
8430 <u>Volleyball</u>	
8432 <u>Adult Soccer</u>	
<b>3250 SPECIAL INTEREST CLASSES</b>	<b>98,420</b>
8509 <u>Karate</u>	
8510 <u>Contract Classes</u>	
<b>3260 SPECIAL EVENTS</b>	<b>53,995</b>
8600 <u>General Events</u>	
8607 <u>Saturday In The Park</u>	
8608 <u>Concerts</u>	
8610 <u>Halloween</u>	
<b>3270 AQUATICS</b>	<b>270,787</b>
8702 <u>Pool Admissions</u>	
8703 <u>Swim/Diving Lessons</u>	
8704 <u>Swim Teams</u>	
8706 <u>Aquacise</u>	
8707 <u>Pool Rentals</u>	
8708 <u>Water Polo and Wet Ball</u>	
8709 <u>Lifeguard Training Classes</u>	
8710 <u>Masters Swim</u>	
8711 <u>Jr. Lifeguard Program</u>	
8750 <u>Vending Machines</u>	

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El Dorado Hills Community Services District - FY 2007 Budget

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<b>3280 SENIOR PROGRAMS</b>	<b>15,100</b>
8800 <u>General Senior Activities</u>	
<b>3290 TEEN PROGRAMS</b>	<b>48,412</b>
8900 <u>Skate Park Programs</u>	
8902 <u>Teen Grants</u>	
8903 <u>Teen Center</u>	
8913 <u>Teen Dances</u>	
<b>3297 PARK &amp; FACILITY RENTAL</b>	<b>150,049</b>
Rent received from building and park use.	
<b>TOTAL REVENUE</b>	<b>7,720,872</b>

**PARKS DEPARTMENT  
INFORMATION SHEET**

General Information

The parks Department maintains all District owned parks, facilities and open space areas. In addition we participate in the maintenance of several school sites through Joint Use Agreements with local school districts. The Department currently has 19 full-time staff with 6 additional seasonal personnel.

Our current FY 2007 budget responsibilities include:

1. General fund annual operating budget for staffing, services and supplies	\$ 2,550,803
2. LLAD streetscapes and medians for staffing, services and supplies	\$ 880,969
3. General Fund Capital expenditures for facilities and equipment	\$ 473,488
4. Capital Improvement Projects	\$ 10,559,700
Total budget for all areas	\$ 14,464,960

Our proposed FY 2008 budget responsibilities include:

1. General fund annual operating budget for staffing, services and supplies	\$ 2,822,520
2. LLAD streetscapes and medians for staffing, services and supplies	\$ 1,040,265
3. General Fund Capital expenditures for facilities and equipment	\$ 642,194
4. LLAD Capital Expenditures	\$ 325,503
Total budget for all areas	\$ 4,830,482

What We Do

The Parks Department has five major areas of responsibility. They are as follows:

- Buildings, Pools & other facilities – There are 14 buildings with 44,040 square feet of floor space, 3 pools or water features including the 330,000 gallon community pool and a 15,825 square foot skate park.
- Community Parks/Athletic Fields – 70 acres pf community park and multi-use athletic fields at various locations throughout the District.
- Construction Management – Oversight for all new or renovation related projects including those in the Browning Reserve Study.
- Landscape and Lighting Assessment Districts – 22 active Landscape and Lighting Districts representing approximately 24 acres of parks, street and median landscape.
- Neighborhood Parks/Open Space – 50 acres of developed park land, 2.5 miles of trail and approximately 96 acres of undeveloped and open space areas

What's New for FY 2008?

**New Staff** – Additional part time/ seasonal help will provide the additional staffing needed for FY 2008. This staffing will be used to support the new parks, fields and facilities constructed by the District. In addition we will begin maintenance of several school fields.

**New Parks & Facilities** - Included in this years budget for a full 12 months of maintenance are the following new parks and facilities.

- Teen Center – 4,050 sf
- Skate Park - 15, 824 sf
- Laurel Oaks Park – 1.7 acres
- Promontory Community Park- 10 acres
- Siva Valley School soccer and little league fields – approximately 4 acres
- Rolling Hills School soccer field – 5 acres (6 months of operation)
- Community Park Harvard way bike path

**New Projects:**

- Jeff Mitchell Field – Renovation and rededication of the old McCabe field.
- Promontory Park Phase II
- CAB – East Restroom Renovation – (Browning Reserve)
- Community Park Parking lot repair & resealing -(Browning Reserve)
- Community Park pool filter replacement
- Replacement irrigation controllers and other equipment

**New Contracts/ Programs**

- New multi year landscape maintenance contract effective 7/1/07
- Security Patrol for all District Parks
- Fleet maintenance Contract

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El Dorado Hills Community Services District - FY 2008 Budget

5500-5900

Parks Department - Total

Acct. No.	Account Title	2005-06 Actual	2006-07 Budget	2006-07 Forecast	2007-08 Budget
<b>Revenue</b>					
	Department Revenue	147,882	129,949	162,949	150,049
<b>Expense</b>					
4010	Payroll Taxes	60,376	70,449	70,449	73,243
4120	Employee Benefits	141,745	167,317	167,317	177,418
4130	PERS - Retirement	115,396	140,586	140,586	138,634
4135	Retirement - Other	8,072	7,826	7,826	7,826
4140	Life Insurance	1,026	1,231	1,231	1,032
4150	Workers Comp.	43,711	59,129	59,129	71,620
5011	Salary Expense - Full-time	589,117	685,786	685,786	684,788
5012	Salary Expense - Part-time	57,511	123,831	123,831	153,657
5013	Overtime Expense	8,405	7,550	6,550	7,550
	<b>Total Salary &amp; Benefits</b>	<b>1,025,358</b>	<b>1,263,706</b>	<b>1,262,706</b>	<b>1,315,769</b>
5109	Temporary Labor	26,644	15,275	16,275	12,275
5110	Custodial Supplies	21,417	26,897	23,308	25,857
5120	Equipment Supplies	53,300	39,000	31,500	34,530
5121	Equipment Services	21,710	27,910	23,500	33,350
5122	HVAC - Equipment Services	14,767	18,150	19,500	24,500
5123	Kitchen Equipment Services	0	6,336	6,500	3,500
5130	Functional Supplies	12,289	17,799	17,799	21,455
5131	Functional Services	1,055	0	0	340
5132	Government Fees & Permits	7,435	6,134	6,134	8,140
5136	Playground Equipment	3,244	10,146	9,500	10,995
5137	Park/Field Supplies	10,604	38,121	26,500	24,402
5138	Irrigation Supplies	23,154	25,096	18,500	29,100
5139	Small Tools/Supplies	28,217	22,092	21,492	31,725
5140	Landscape Supplies	42,198	71,065	66,000	88,660
5142	Contract Service	437,600	575,038	510,000	576,522
5150	Chemical Supplies	68,176	95,001	87,000	123,763
5160	Office Supplies	10,048	8,100	8,100	8,484
5162	Postage	0	0	0	250
5171	Professional Services	27,358	13,500	13,500	13,500
5172	Legal Services	3,714	0	0	0
5180	Dues & Publications	3,052	6,735	6,735	6,735
5190	Public & Legal Notices	8,306	5,500	5,500	5,500
5200	Staff Training	12,084	18,675	8,000	19,100
5202	Local Meetings	33	500	250	1,600
5210	Mileage	355	1,800	1,200	1,850
5220	Fuel Expense	22,297	21,750	21,750	32,400
5230	Rental Equipment	2,602	7,938	5,950	8,700
5231	Rental Facilities	22,481	25,448	20,650	24,948
5240	Printing	98	0	0	0
5241	Telephone	14,387	6,500	6,500	9,728

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5500-5900

Parks Department - Total

Acct. No.	Account Title	2005-06 Actual	2006-07 Budget	2006-07 Forecast	2007-08 Budget
5242	Water	56,741	81,981	76,000	95,710
5243	Gas	63,116	48,147	44,315	73,443
5244	Electric	103,359	109,165	105,500	145,518
5255	Safety Expenses	3,538	6,655	6,655	10,171
	<b>Total Services &amp; Supplies Expense</b>	<b>1,125,377</b>	<b>1,356,454</b>	<b>1,214,113</b>	<b>1,506,751</b>
	<b>Capital Expenditures</b>				
5520	Buildings & Facilities	277,220	336,855	286,520	164,960
5530	Land Improvements	36,740	0	0	0
5540	Equipment & Vehicles	66,861	123,724	123,724	515,080
5545	Lease Payment	9,181	12,909	12,909	8,289
	<b>Total Fixed Asset Expense</b>	<b>390,003</b>	<b>473,488</b>	<b>423,153</b>	<b>688,329</b>
5600	Transfers In/Out	286,851	1,090,986	1,090,986	0
	<b>Total Expenses</b>	<b>2,827,589</b>	<b>4,184,634</b>	<b>3,990,958</b>	<b>3,510,848</b>
	<b>Net Income/Loss</b>	<b>-2,679,707</b>	<b>-4,054,685</b>	<b>-3,828,009</b>	<b>-3,360,799</b>

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El Dorado Hills Community Services District - FY 2008 Budget

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**PARKS DEPARTMENT  
ACCOUNT DETAIL**

<b>REVENUE</b>	<b>150,049</b>
Includes revenue from the following sources:	
1. Building Rentals - \$75,000	
2. Athletic field usage - \$32,100	
3. Neighborhood park rentals - \$42,949	
 <b>4000 BENEFITS AND TAXES</b>	 <b>469,773</b>
Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation premiums	
 <b>5011 SALARIES-F/T</b>	 <b>684,788</b>
Includes 16.6 full-time staff	
Two and 4/10 (2.4) FTE is funded from LLAD's and is not reflected in the budgeted amount	
 <b>5012 SALARIES - P/T</b>	 <b>153,657</b>
Includes 11,311 hours or 5.4 FTE Seasonal and Part Time positions. These positions will be used in the following areas:	
1. Maintenance of existing parks and fields	
2. Ball field maintenance	
3. Building maintenance, weekend staffing, special events and rental supervision of indoor facilities	
4. Assistance in Construction Management for Browning Reserve projects	
 <b>5013 SALARIES - OVERTIME</b>	 <b>7,550</b>
For emergency and on-call use	
 <b>5109 TEMPORARY LABOR</b>	 <b>12,275</b>
For emergency and seasonal staffing.	
 <b>5110 CUSTODIAL SUPPLIES</b>	 <b>25,857</b>
Includes custodial and restroom supplies for all District facilities. This budget reflects no significant changes from last fiscal years budget. The District currently maintains 9 buildings that require custodial service	
 <b>5120 EQUIPMENT SUPPLIES</b>	 <b>34,530</b>
Includes all parts and supplies necessary for the routine maintenance and repair of the District vehicles as well as all landscape, building and pool tools, equipment and machinery that are not capital items. This year's budget includes but is not limited to the following one-time expenses:	
1. Replacement ballfield drag supplies	
2. Replacement aerator supplies	
3. Building vacuum	
4. Auto scrubber supplies	
5. Updated pool test kits	
6. Replacement umbrella pump for wading pool	
7. Replacement pool chemical controller sampling probes	

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<b>5121 EQUIPMENT SERVICES</b>	<b>33,350</b>
Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:	
1. Two leased vehicles	
2. Three tractors	
3. Four utility vehicles	
4. Eleven trucks	
5. One minivan	
6. Four equipment trailers	
<b>5122 HVAC EQUIPMENT SERVICES</b>	<b>24,500</b>
Includes the annual service contract and projected repairs. There are no new additions to the contract this year and represents no significant changes from last fiscal years budget.	
<b>5123 KITCHEN EQUIPMENT SERVICES</b>	<b>3,500</b>
Included in this budget is anticipated repairs on the following equipment:	
1. Commercial refrigerator/freezer - 4 units	
2. Commercial garbage disposer - 1 Unit	
3. Commercial dishwasher - 2 unit	
4. Commercial microwave oven - 1 unit	
5. Commercial oven/stove - 1 unit	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>21,455</b>
This years budget includes:	
1. Supplies for new and existing facilities such as padlocks, replacement keys, fire extinguisher cabinet glass	
2. Additional personnel protective equipment and rain gear	
3. Staff Uniforms and boot reimbursement	
<b>5131 FUNCTIONAL SERVICES</b>	<b>340</b>
This cost is medical insurance admin cost (PERS and CoPower)	
<b>5132 GOVERNMENT FEE &amp; PERMITS</b>	<b>8,140</b>
Includes all fees paid to County, State or Federal Agencies necessary for permits to operate current and proposed new District facilities including operation of District aquatic facilities, kitchen, alarm systems.	



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**5136 PLAYGROUND EQUIPMENT**

**10,995**

Includes all parts and supplies necessary to maintain and/or repair District  
Playgrounds at the following sites:

1. Community Park
2. St. Andrews Park
3. Parkview Heights Park
4. Waterford Park
5. Bertelsen Park
6. Kalithea Park
7. Promontory Park
8. Overlook Park
9. Oak Knoll Park
10. Ridgeview Unit 7
11. Stephen Harris Park

**5137 PARK/FIELD SUPPLIES**

**24,402**

Includes all supplies, park equipment and sports field equipment such as:

1. 21 trash cans to replace the existing, deteriorating trash cans in the neighborhood parks and athletic fields
2. 18 replacement signs throughout the neighborhood parks and athletic fields for policy enforcement and vandalism repairs
3. 7 replacement picnic tables
4. 15 replacement benches to be used throughout the neighborhood parks and athletic fields
5. 1 replacement bleacher for Bass Lake Park ballfield
6. 4 replacement barbecues in the neighborhood parks
7. 6 additional doggie pot stations
8. 9 replacement sets of bases and pitchers mounds for the athletic fields

**5138 IRRIGATION SUPPLIES**

**29,100**

All replacement and repair parts necessary for the operation of the Districts  
irrigation systems such as:

1. Replacement sprinkler heads
2. Replace vandalized irrigation valve boxes
3. Replacement irrigation control boxes
4. Repair irrigation line breaks
5. Replacement backflow preventer blankets
6. Replacement irrigation valves

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**5139 SMALL TOOLS AND SUPPLIES**

**31,725**

All small tools and supplies necessary to conduct maintenance operations on District facilities and equipment. Examples of equipment are, but not limited to:

1. Drills and bits
2. Circular Saws
3. Pipe wrenches
4. Shovels
5. Rakes
6. Chainsaws and replacement chains
7. Nuts, bolts and washers
8. Construction materials - such as metal stock, wood stock, and nails
9. Welding supplies such as gas, welding rod, and welding wire
10. Light bulbs
11. Magnetic locator
12. Flashlights
13. Tool bags and boxes
14. Brooms

**5140 LANDSCAPE SUPPLIES**

**88,660**

Includes all natural materials necessary for the maintenance of athletic fields, turf and landscape areas. Examples would include items such as:

- 1 415 yards of topsoil mix
- 2 240 yards of fibar for playgrounds
- 3 560 bags of Turface infield material
- 4 60 yards of decomposed granite
- 5 310 yards of infield mix
- 6 202 bags of grass seed
- 7 360 bags of dolomark
- 8 5 gal. And 15 gal plants to replace dead or damaged plants

**5142 CONTRACTED SERVICES**

**576,522**

Includes contracted services for the on-going maintenance and repair of District facilities. Examples of these services include, but not limited to the following:

- 1 Landscape maintenance Contract
- 2 Electrical and plumbing services
- 3 Pest control, and arborist work.
4. The District's agreements for the maintenance, replacement and repairs of Village Green Park (\$65,000) and Jackson Elementary gymnasium ( \$10,000)

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<b>5150 CHEMICAL SUPPLIES</b>	<b>123,763</b>
includes an increase due to price increases for our current use of pool chemicals and additional chemicals and fertilizers for the athletic fields, and neighborhood parks. Examples of these supplies include, but are not limited to the following:	
1. 18,000 gallons of sodium hypochlorite	
2. 22,500 pounds of carbon dioxide	
3. 25 tons of fertilizer	
4. 50 gallons of herbicide concentrate	
5. 100 gallons of pesticide concentrate	
6. 100 pounds of herbicide	
7. 400 gallons of muriatic acid	
<b>5160 OFFICE SUPPLIES</b>	<b>8,484</b>
<b>5162 POSTAGE</b>	<b>250</b>
<b>5171 PROFESSIONAL SERVICES</b>	<b>13,500</b>
Includes consulting services as needed for the review and/or development of projects anticipated or that otherwise come up throughout the year. This also includes potential asbestos mitigation issues.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>6,735</b>
Includes expenses for subscriptions to trade publications and membership in related organizations.	
<b>5190 PUBLIC &amp; LEGAL NOTICES</b>	<b>5,500</b>
Includes all required notices or advertising expenses.	
<b>5200 STAFF TRAINING</b>	<b>19,100</b>
Includes all materials and outside seminars and conferences necessary for staff development. This year's budget will include:	
1. Continuing education classes for pesticide training	
2. CPRS annual conference	
3. Turf and irrigation management workshops	
4. Misc. one-day staff training seminars	
5. Irrigation Auditor training conference	
6. CPO/AFO training	
7. Pacific/Southwest Maintenance Management School	
8. QAC/PCA training seminars	
<b>5202 LOCAL MEETINGS</b>	<b>1,600</b>
<b>5210 MILEAGE AND TRAVEL</b>	<b>1,850</b>
Includes reimbursements to employees for use of personal vehicles when necessary and special travel expenses to seminars, etc.	

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El Dorado Hills Community Services District - FY 2008 Budget

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<b>5220 FUEL</b>	<b>32,400</b>
Includes gasoline and diesel fuel purchases for District vehicles and equipment. This year's budget will include an increase in anticipation of increasing fuel costs. Listed below is the District's vehicle inventory:	
1. Two leased vehicles	
2. Three tractors	
3. Three utility vehicles	
4. Eleven trucks	
5. One minivan	
<b>5230 RENTAL EQUIPMENT</b>	<b>8,700</b>
This account is for the rental of specialized or additional equipment wherever necessary such as:	
1. Trenchers	
2. Jackhammers	
3. Scaffolding	
4. Scissor lifts	
5. Tractors	
<b>5231 FACILITIES RENTAL</b>	<b>24,948</b>
Includes rental expenses for storage containers, temporary fencing and portable toilets used on District facilities. This years budget includes an increase for additional portable toilets and service charges requested by the sports leagues. A portion of this expense is reimbursed by the sport leagues for their portion of the cost.	
<b>5241 UTILITIES - PHONE/COMMUNICATION</b>	<b>9,728</b>
Includes service charges for Parks Department phones. This years budget includes an increase for service to the new buildings, additional central irrigation and other replacement equipment. This has increase from last year to accommodate the requirement for the central irrigation system.	
<b>5242 UTILITIES - WATER</b>	<b>95,710</b>
Includes water usage for all District parks and facilities.	
<b>5243 UTILITIES - GAS</b>	<b>73,443</b>
Includes natural and propane gas use for the operation of existing and proposed new District buildings and pools. This years budget includes an increase for the new facilities and added price increases.	
<b>5244 UTILITIES - ELECTRICITY</b>	<b>145,518</b>
Includes all electrical use for the operation of existing and proposed new District buildings and pools. This years budget includes an increase for the new facilities and steadily increasing prices.	
<b>5255 SAFETY EXPENSES</b>	<b>10,171</b>
Includes all personal protective equipment and other safety supplies and equipment for District personnel, facilities and maintenance operations. Additional funding has been added this year for the proposed new facilities.	

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<b>5520 BUILDINGS AND FACILITIES</b>	<b>164,960</b>
CAB East Restroom Rehabilitation	
CAB Roof Replacement	
CAB Storage Building	
Community Park Swimming Pool Filter Replacement	
<b>5540 EQUIPMENT AND VEHICLES</b>	<b>515,080</b>
1989 Flatbed Truck Replacement	
1995 Pick-up Truck Replacement	
Art Weisberg Irrigation Controller	
Broyhill Ballfield Drag Replacement	
Community Park Asphalt Repair, Sealing, and Striping	
John Deere Tractor Replacement	
New Pick-up truck	
Oak Knoll Irrigation Controller	
Ridgeview 7 Irrigation Controller	
Ridgeview Park Irrigation Controller	
St. Andrews Park Playground Replacement	
Top Dresser Replacement	
Used Fork Lift	
Zeiman Trailer Replacement	
<b>5545 LEASE PAYMENT</b>	<b>8,289</b>
Includes Lease payments for copier and vehicles	
<b>TOTAL PARKS</b>	<b>-3,360,799</b>

## El Dorado County Resolution #109-2016 EXHIBIT "A"

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### PLANNING DEPARTMENT

CSD Planning includes reviewing maps submitted to El Dorado County Development Services Department to determine a proposed project's impact on the District including calculating Quimby requirements for park land, negotiating in-lieu fees, or a combination of both. It involves meeting with developers for locating appropriate park sites that will support active recreation, landscaped corridors with paths, street lights, and open space. It includes the development of long term plans and implementing a funding mechanism for on going maintenance of improvements. The process includes but is not limited to submitting written comments to the El Dorado County Planning Department outlining the District's requirements; attending Technical Advisory Committee meetings, Zoning Administration Hearings, Planning Commission and Board of Supervisor's meetings and hearings to assure that the District's requirements are met. Whenever possible, parks are located adjacent to school sites to maximize joint use possibilities.

The Planning Department will be assisting Developers to meet final map conditions for Carson Creek Specific Plan, Valley View Specific Plan and Bass Lake Hills Specific Plan. The conditions include completion of conceptual plans for negotiated park sites that will establish the base budgets for formation of individual project LLADs, as well as specific plan-wide LLADs. Map conditions for bike routes, pedestrian access, streetscape budgets and landscape, hardscape, signage, solid waste and recycling services and CC&R review are all handled through the CSD planning department.

Other planning projects require periodic reports and updating such as the Nexus Study, various Park Master Plans, etc. The Nexus Study was fully updated last fiscal year (07). The Planning department oversees grant writing, applications, monitoring and compliance, while providing support to department(s) that are the beneficiaries of the grant proceeds in addition to helping to coordinate support from other departments to the recipient department(s). Planning staff participates with advisory and volunteer committees on outcome based assignments, serving as liaison to various community groups and organizations, and developing policies related to internal district goals. Other County departments that the CSD Planning department interfaces with is the Development Services department, which includes Planning and DOT, County Department of Environmental Management, the El Dorado County Transportation Commission and LAFCO.

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### CABLE TELEVISION

Comcast is the current provider of Cable Television services in EDH CSD. Comcast offers a full range of channel package options including network channels, analog and digital broadcast, video on demand and cable video recording units (DVRs). In addition to television broadcasting, Comcast also provides internet services and since 2007 has initiated telephone service for their customers. Four government access channels are part of the CSD franchise agreement with Comcast. The first, channel 17, began broadcasts from the CSD Pavilion studio in 2004. The second, channel 18, is an education channel which serves the entire County with college courses taught by Consumnes Community College in Placerville and is operated in partnership with the County Office of Education.

Staff assists with resolving subscriber complaints, maintains information regarding rates, regulations programming, subscriber counts, franchise fee collection and monitors franchise agreement compliance.

### WASTE MANAGEMENT

In 1962 the District was empowered to collect and dispose of residential and commercial garbage and refuse matter within the district boundaries. The CSD adopted an ordinance establishing mandatory garbage service and providing rules and regulations governing refuse disposal, fees, services, etc., and contracted for this service through a franchise agreement that expires in July 2015. In March 2003 the Board of Directors adopted a more comprehensive multi-cart recycling program, improving the District's ability to meet the State of California's landfill diversion mandate, AB939.

The District's responsibility is to monitor compliance with the ordinance and Franchise Agreement; assist in resolving customer complaints; coordinate and manage community events such as the Christmas Tree Chipping Program, Community Clean Up day and other educational or promotional events that encourage recycling; monitor delinquent accounts including assessing liens when necessary. Staff participates on the County's Solid Waste Advisory Committee and assists with the preparation and review of the Source Reduction and Recycling Plan which must be submitted to the California Integrated Waste Management Board; submit reports to the County of El Dorado documenting the District's compliance with AB 939; promote continued recycling and source reduction within the District.

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El Dorado Hills Community Services District - FY 2008 Budget

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Planning

Acct. No.	Account Title	2005-06 Actual	2006-07 Budget	2006-07 Forecast	2007-08 Budget
<b>Revenue</b>					
	Department Revenue	374,568	495,491	484,490	505,088
<b>Expense</b>					
4010	Payroll Taxes	12,018	15,434	13,600	15,044
4120	Employee Benefits	24,226	37,050	32,000	37,050
4130	PERS - Retirement	24,210	37,426	29,500	37,533
4140	Life Insurance	130	194	194	194
4150	Workers Comp.	1,375	1,835	1,835	1,903
5011	Salary Expense - Full-time	120,503	182,566	150,000	185,641
5012	Salary Expense - Part-time	0	0	250	0
5013	Overtime Expense	1,626	1,500	1,000	1,500
	<b>Total Salary &amp; Benefits</b>	<b>184,087</b>	<b>276,005</b>	<b>228,380</b>	<b>278,865</b>
5120	Equipment Supplies	16	0	0	100
5121	Equipment Services	292	500	500	500
5131	Functional Services	5,191	9,500	5,500	5,500
5132	Government Fees & Permits	22	100	100	100
5160	Office Supplies	301	15,500	500	1,000
5162	Postage	0	200	200	200
5171	Professional Services	16,870	100,000	50,000	50,000
5172	Legal Services	6,372	20,000	20,000	20,000
5180	Dues & Publications	305	1,000	500	1,500
5190	Public & Legal Notices	36	2,100	2,600	500
5200	Staff Training	412	3,000	1,500	3,000
5202	Local Meetings	668	1,000	500	500
5210	Mileage	250	1,000	1,500	1,500
5230	Rental Equipment	0	1,000	1,000	2,000
5240	Printing	878	3,000	1,500	3,000
5241	Telephone	0	0	1,800	1,800
5290	Miscellaneous	0	1,000	0	1,000
	<b>Total Services &amp; Supplies Expense</b>	<b>31,614</b>	<b>158,900</b>	<b>87,700</b>	<b>92,200</b>
<b>Capital Expenditures</b>					
5540	Equipment & Vehicles	0	12,070	0	0
5545	Lease Payment	1,087	1,654	1,654	1,800
	<b>Total Fixed Asset Expense</b>	<b>1,087</b>	<b>13,724</b>	<b>1,654</b>	<b>1,800</b>
5600	Transfers In/Out	0	0	0	304,000
	<b>Total Expenses</b>	<b>216,787</b>	<b>448,629</b>	<b>317,734</b>	<b>676,865</b>
	<b>Net Income/Loss</b>	<b>157,780</b>	<b>46,862</b>	<b>166,756</b>	<b>-171,777</b>



# El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

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## PLANNING DEPARTMENT

The Planning Department is responsible for development, implementation and administration of a variety of projects pertaining to District operations including District Park and Recreation Facility Planning, County Land Use Planning, District Park Land Acquisition and annexations, funding capital improvements and management of cable television and solid waste franchises, creation and amendments to District Landscape and Lighting Assessment Districts and the annual review and update of park development impact fees. Community-wide special events including the annual Tree Chipping Program, and two Community Clean Up Days are managed by the Planning Department.

## ACCOUNT DETAIL

<b>REVENUE</b>		<b>505,088</b>
	Sources of Revenue for the Planning Department include Solid Waste franchise fees, cable television franchise fees, miscellaneous donations from special events, a percentage of Solid Waste property lien payoffs and a percentage of Park Impact fee collected for Administration of CIP projects	
<b>4000 TAXES AND BENEFITS</b>		<b>91,724</b>
<b>5011 SALARIES - F/T</b>		<b>185,641</b>
	Full-time salaries in Planning Department include the Department Manager, a portion of the General Manager's time, one full time Administrative Assistant and one full time Associate Planner	
<b>5013 SALARIES - OVERTIME</b>		<b>1,500</b>
	Includes overtime for department employee(s)	
<b>5120 EQUIPMENT SUPPLIES</b>		<b>100</b>
	Misc accessories to facilitate use of office equipment	
<b>5121 EQUIPMENT SERVICES</b>		<b>500</b>
	Allocated cost of Pavilion Copier/Fax machine service contract	
<b>5131 FUNCTIONAL SERVICES</b>		<b>5,500</b>
	Funds are planned for service contract for Cable television equipment maintenance and service (\$5,000)	
<b>5132 GOVERNMENT FEES AND PERMITS</b>		<b>100</b>
	This is for the occasional recording permit application fee for and/or recording fees for notices, liens, lien releases, easements and dedications	
<b>5160 OFFICE SUPPLIES</b>		<b>1,000</b>
	Expenses for office supplies	
<b>5162 POSTAGE</b>		<b>200</b>
	Misc letters and notice of liens	
<b>5171 PROFESSIONAL SERVICES</b>		<b>50,000</b>
	1/2 estimated cost of Landscape Architect Services contract	
<b>5172 LEGAL SERVICES</b>		<b>20,000</b>
	Allocation of annual contract for services.	

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<b>5180 DUES AND PUBLICATIONS</b>	<b>1,500</b>
Professional organization dues (\$750), Metro Scan license fee (\$750)	
<b>5190 ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>500</b>
Public Hearing Notices required by Law for Nexus, Rate Reviews, Liens, Master Planning, etc.	
<b>5200 STAFF TRAINING</b>	<b>3,000</b>
Workshops and training for staff, including Notary licensing.	
<b>5202 LOCAL MEETINGS</b>	<b>500</b>
Meeting supplies and materials for public workshops	
<b>5210 MILEAGE AND TRAVEL</b>	<b>1,500</b>
Reimbursed mileage for travel by Department staff using personal vehicles	
<b>5230 RENTAL EQUIPMENT</b>	<b>2,000</b>
Christmas Tree Chipper, heaters, tractor (\$1,000), Sweeper for 2 Community Clean Up Days @ \$500 ea (\$1,000)	
<b>5240 PRINTING</b>	<b>3,000</b>
District informational brochures, flyers, surveys, notices, forms, maps, plans, reports	
<b>5241 TELEPHONE</b>	<b>1,800</b>
Staff cell phones	
<b>5290 MISCELLANEOUS</b>	<b>1,000</b>
<b>5,545 LEASE PAYMENT</b>	<b>1,800</b>
Allocated lease payment for Pavilion Copier	
<b>TOTAL PLANNING DEPARTMENT</b>	<b>132,223</b>

# El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

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## ADMINISTRATION DEPARTMENT

The Administration Department is responsible for finance, office management and support to the other departments within the district. These duties include front office, recreation registration, secretarial duties to the board such as agenda and minute preparation, accounting, accounts payable, accounts receivable, payroll, risk management, clerical support, information technology, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

## BOARD

Tasks include agenda preparation and posting, agenda packet preparation and distribution. Preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

## GENERAL ADMINISTRATION

General administration includes HR, records management, contract management, first line customer services, park reservation, marketing and public relations, media contact, District-wide short and long term planning, general clerical tasks, etc.

## FINANCE

The accounting staff prepares the budget, financial statements, payroll, accounts payable and receivable. The staff manages the cash and is responsible for cash control. The staff also prepares the month end and year end close, prepares the CAFR, assists with the annual audit, and State Controllers report. Responsible for updating and maintaining the District record management system. The accounting for the General Fund and the other funds such as the LLAD's are all done by the accounting staff.

## INFORMATION TECHNOLOGY

IT is staffed by one full time and three-quarter time employees who perform multiple tasks including network administration, back-up, document storage, documentation, web, help desk and is instrumental in planning and upgrading the computer systems. The IT staff also have the responsibility of telephone operations including trouble shooting, phone and voice mail management and upgrades.

## RISK MANAGEMENT

These tasks includes filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the JPA.

**FRONT OFFICE OPERATIONS**

The Administration Department oversees the full and part time staff related to the front office operations. This staff accepts and processes over \$1M a year in revenues received; all recreation registration including online program registration; park and facility rentals; design review applications; CC&R complaints; and general district and community information.

**WEB**

IT staff maintains all aspects of the website and works with the consultant to preserve it's professionalism and integrity.

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7000		Administration			
Acct. No.	Account Title	2005-06 Actual	2006-07 Budget	2006-07 Forecast	2007-08 Budget
<b>Revenue</b>					
	Department Revenue	4,543,739	5,631,905	5,413,519	5,884,490
<b>Expense</b>					
4010	Payroll Taxes	34,806	45,464	42,000	39,861
4120	Employee Benefits	41,143	100,491	76,000	89,091
4130	PERS - Retirement	63,875	102,212	80,000	92,244
4135	Retirement - Other	7,245	7,296	12,850	12,996
4140	Life Insurance	556	842	650	778
4150	Workers Comp	3,662	5,151	5,151	5,439
5011	Salary Expense - Full-time	375,783	471,537	400,000	460,746
5012	Salary Expense - Part-time	29,746	40,533	52,000	29,504
5013	Overtime Expense	1,203	2,960	2,960	2,960
	<b>Total Salary &amp; Benefits</b>	<b>558,019</b>	<b>776,487</b>	<b>671,611</b>	<b>733,619</b>
5016	Directors Expense	16,400	24,000	24,000	24,000
5120	Equipment Supplies	28,711	20,140	20,140	30,000
5121	Equipment Services	1,617	12,166	5,000	44,940
5130	Functional Supplies	1,303	2,100	1,500	3,060
5131	Functional Services	348	500	900	840
5132	Government Fees & Permits	90,891	109,000	106,000	112,000
5138	Irrigation Supplies	115	0	0	0
5142	Contract Service	2,206	10,000	10,000	32,250
5160	Office Supplies	77,537	41,000	41,000	30,000
5161	Office Services	3,470	3,000	3,650	4,000
5162	Postage	0	3,000	3,000	4,000
5171	Professional Services	175,653	318,354	260,000	166,500
5172	Legal Services	31,777	28,000	28,000	27,120
5180	Dues & Publications	8,070	16,118	16,118	20,615
5190	Public & Legal Notices	2,370	3,154	6,000	6,000
5200	Staff Training	20,899	38,300	18,600	118,300
5202	Local Meetings	5,801	6,000	6,000	6,000
5210	Mileage	4,965	9,300	9,300	5,000
5220	Fuel Expense	48	0	0	0
5231	Rental Facilities	70	0	0	0
5235	Elections Expense	0	30,000	30,000	0
5240	Printing	10,704	7,000	7,200	7,000
5241	Telephone	15,714	17,200	22,000	22,000
5251	General Insurance	45,713	53,686	53,686	59,569
5255	Safety Expenses	5,751	6,000	6,000	6,000
5300	Principal	0	195,104	0	0
5305	Interest	0	172,782	0	0
	<b>Total Services &amp; Supplies Expense</b>	<b>550,133</b>	<b>1,125,904</b>	<b>678,094</b>	<b>729,194</b>
<b>Capital Expenditures</b>					
5545	Lease Payment	31,613	20,377	20,377	47,546
	<b>Total Fixed Asset Expense</b>	<b>31,613</b>	<b>20,377</b>	<b>20,377</b>	<b>47,546</b>
	<b>Total Expenses</b>	<b>1,139,765</b>	<b>1,922,768</b>	<b>1,370,082</b>	<b>1,510,359</b>
	<b>Net Income/Loss</b>	<b>3,403,974</b>	<b>3,709,137</b>	<b>4,043,437</b>	<b>4,374,131</b>

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**ADMINISTRATION DEPARTMENT**

The Administration Department is responsible for finance, office management and support to the other departments within the district. These duties include front office, recreation registration, secretarial duties to the board such as agenda and minute preparation, accounting, accounts payable, accounts receivable, payroll, risk management, clerical support, information technology, marketing and public relations and the District's Website.

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>5,884,490</b>
Property tax revenue, CC&R/LLAD reimbursements, interest and other miscellaneous income such as state mandated cost reimbursements and restitution payments	
<b>4000 BENEFITS AND TAXES</b>	<b>240,408</b>
The department's share of the expense of employee retirement programs, employee cafeteria plan, EAP, employer share of payroll taxes and Worker's Compensation premiums paid by the District.	
<b>5011 SALARIES - F/T</b>	<b>460,746</b>
Full-time salary in the Administration Department includes the General Manager, Assistant General Manager, Finance Manager, Senior Accountant, Accounting Specialist, Systems Support Specialist, Executive Assistant, (1.5) Administrative Assistant II; 75% System Support Assistant, and 25% of the Office Manager and Administrative Assistant I.	
<b>5012 SALARIES - P/T</b>	<b>29,504</b>
Part-time substitute staffing used during regular staff vacation or sick leave absences and to assist with processing payroll and accounts payable. 25% of Administrative Assistant I positions covering the front office	
<b>5013 SALARIES - OVERTIME</b>	<b>2,960</b>
<b>5016 DIRECTOR EXPENSES</b>	<b>24,000</b>
Board members to receive a stipend of one hundred dollars for each day of service at approved meetings, not to exceed six days of service in a month.	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>30,000</b>
Repair parts for in-house repairs of office equipment and computers. New computers and back up hardware. File servers, network upgrades software updates, and misc. other upgrades.	
<b>5121 EQUIPMENT SERVICES</b>	<b>44,940</b>
IT support, maintenance, and licenses. Service agreements on the copier and printers	

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<b>5130 FUNCTIONAL SUPPLIES</b>	<b>3,060</b>
Marketing, shirts, incentives, recognition.	
<b>5131 FUNCTIONAL SERVICES</b>	<b>840</b>
Fingerprinting fees for Administration and PERS monthly service charge.	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>112,000</b>
The fee charged by the County for tax collection and LAFCO services.	
<b>5142 CONTRACT SERVICES</b>	<b>32,250</b>
Paychex, Corbon Willits, Telechecks, and ActiveNet.	
<b>5160 OFFICE SUPPLIES</b>	<b>30,000</b>
Expenses for office supplies.	
<b>5161 OFFICE SERVICES</b>	<b>4,000</b>
Records storage.	
<b>5162 POSTAGE</b>	<b>4,000</b>
Bulk mailings, miscellaneous postage, and shipping charges.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>166,500</b>
Marketing Program, Legal Services, IT Master Plan, Strategic Planning, Employee Survey, Audit, and Salary Study.	
<b>5172 LEGAL SERVICES</b>	<b>27,120</b>
Legal counsel for personnel management, employee negotiations, board consultation, contract review, risk management and policy development.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>20,615</b>
Dues for agency membership to The Alternative Board, California Special District Association, National Recreation & Park Association, Rotary, Chamber of Commerce, GFOA, Metroscan, CMUA, and subscription to newspapers and trade and technical publications.	
<b>5190 ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>6,000</b>
Expenses for the publication of legally required notices and reports and classified advertisements.	
<b>5200 STAFF TRAINING</b>	<b>118,300</b>
\$90,000 for Board and Staff Balanced Score Card training. \$28,300 for other Board and Staff Training including CSDA workshops, CPRS conference, NRPA, Active Net Conference, Special District Institute, sexual harassment and other mandate training.	
<b>5202 LOCAL MEETINGS</b>	<b>6,000</b>
Meeting supplies, luncheons, awards, staff dinners, Chamber installation, CPRS functions	
<b>5210 MILEAGE AND TRAVEL</b>	<b>5,000</b>
Gas reimbursement for administrative staff.	

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<b>5240 PRINTING</b>	<b>7,000</b>
Fliers, forms, business cards, checks and stationary printing	
<b>5241 UTILITIES AND PHONE</b>	<b>22,000</b>
Local and long distance phone service for office phones, pagers, radios, cell and pay phones. Internet Service.	
<b>5251 GENERAL INSURANCE</b>	<b>59,569</b>
Liability, errors and omission's vehicle insurance This account covers all District insurance coverage with the exception of Worker's Compensation.	
<b>5255 SAFETY EXPENSE</b>	<b>6,000</b>
On-going safety training/expenses.	
<b>5545 LEASE PAYMENTS</b>	<b>47,546</b>
Photo copiers - Administration and Finance; Temporary Office Building.	
<b>TOTAL ADMINISTRATION</b>	<b>4,374,131</b>



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## RECREATION

### YOUTH PROGRAMS

**KYDZONE DAY CAMP** (Mid-August thru May) - KydZonE serves children Kindergarten - sixth grade (5 - 12 years) and is open 2:30pm - 6:30pm Monday - Friday. KZ is only closed on major holidays. The average attendance at KZ ranges from 10 - 25 kids arriving after school. Children participate in a variety of activities including arts & crafts, games, sports, science, cooking, and drama. KZ also goes on several walking field trips in the community and has a variety of guest speakers that visit the program throughout the year.

The school year charge for KZ is \$3.50 per hour for residents and \$4.00 per hour for non-residents. There is also a \$25 registration fee per family due annually. The fee for this program covers recreation leader staff, two permanent part time assistant directors (Recreation Coordinators), a recreation leader II that assists in planning the daily activities, supplies, training for staff, and advertising / marketing. The budget includes additional staff for 2 - 3 participants currently enrolled in the program who require ADA assistance.

**KydZonE eXtreme Summer Day Camp**- During the summer months (day after Memorial Day - Mid August... 11 weeks in total) the 2007 program will completely change to create a typical summer day camp. Participants will register for a week of camp at a time for \$150 a week. The cost of camp includes: transportation and the cost of admission to a field trip each week, daily swimming, guest speakers and/or special events. KZ eXtreme camp hours are 8:00am - 5:00pm. We also will offer extended hours, an Early Bird and Twilight Camp for an additional \$15 per week, or \$25 for both. Only 130 children allowed per week, and children are separated into age groups (5,6, 7, 8-9, 10-12) and participate in crafts, sports, games, science, cooking, and additional scheduled activities to correspond with the program's different weekly themes.

There are also various field trips and special events offered to participants throughout the summer. Some examples of these are field trips to exciting and educational local attractions (parks, theatres, historic sites, etc .) There are also several on site special events that are offered including a Pet Parade at camp, two "Dive - In" movies and gym sleep over, KZ Idol, Hula lessons, and a participant talent show. Participants also attend public swim for one and a half hours every day.

The fees for KZ Summer Session cover recreation leader staff, 2 permanent part time assistant directors (Recreation Coordinators) (the same person for KZ YR), and as well as a new Recreation Leader III position this year. Recreation Leaders who plan the activities for each age group, purchase activity supplies, supervise a volunteer program, lead staff & volunteer training, and assist with advertising / marketing.

KZ Summer Session has an organized volunteer program for teens ages 13 and up. Volunteers go through an application, interview, hiring, and training process and assist the KZ staff in the daily schedule at camp. Volunteers participate in ongoing training that helps prepare them to be future KZ staff members and hold future jobs. Seven existing staff members were former KZ volunteers.

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**DESTINATION: KYDZONE---** This summer we are adding a brand new Part-Time Hourly Drop-In Day Camp at the Jackson Elementary School Ruppel Center. Destination: KydZone is a great alternative for parents that do not need full time care. Parents can utilize this program for up to 20 hours per week, and their kids can benefit in an array of recreational activities including daily water activities, sports, games, arts and crafts, as well as fun weekly themes. This is an eight week program that runs June 4 - July 27th. One Recreation Coordinator will be there as the site lead, and a new Recreation Leader III will be hired to close the site each evening. There will be a total of 15 part-time Recreation Leaders to keep us in our 1:10 ratio.

**INTERSESSION KYDZONE DAY CAMP:** During Buckeye School District Closures, we will be offering an Intersession Day Camp similar to KZ eXtreme for these three breaks. Parents will register their kids for a week at a time, and kids will go on field trips, have a weekly theme, as well as all of the fun activities we always have planned.

**GOLDEN HILLS AFTER SCHOOL FUN CLUB** - Golden Hills School Academy, which is a private school located in the EDH business park, requested that we provide an after school program for their students. We offer this program to Golden Hills students at the school site Monday - Friday 3:00pm - 6:00pm from September - May (the traditional school year).

Students at Golden Hills are grades K - 8<sup>th</sup>. The attendance at Golden Hills averages 10 - 18 students per day. There is a \$25 annual registration fee, and participants are charged a drop-in flat fee of \$8 per day per child. The EDHCSD pays a "utility fee" of \$75 per month to Golden Hills and collects all program revenue on site.

Children participate in a variety of activities including arts & crafts, games, sports, science, cooking, and drama.

**KIDS JAMS** - "Dances" for 3rd, 4th, & 5th graders offer many healthy and exciting social activities for younger boys and girls. These dances have more games and prizes for everyone as many of these children do not dance. The Jams are themed such as pajama jam, sports, fan fever, etc. Participants "hang out" with friends, buy candy and soda, and listen to music. Approximately 250 participants attend each Kids Jam.

**KIDS KORNER (Preschool Recreation Program)** - Kids Korner is a program for children ages 3 - 5 years old. The program runs from September - May, Monday - Friday. The program is 9am - 12pm each day. The program runs on a Monday / Wednesday / Friday schedule for 4 year olds or a Tuesday / Thursday schedule for 3 year olds. The cost for the Tues / Thurs program is \$170 per month non-resident and \$165 resident discount. The Mon/Wed/Fri program fees per month are \$250 non-resident and \$245 resident discount. The attendance for Kids Korner is 18 children in the Mon/Wed/Fri session and 15 children per day in the Tues/Thurs session.

This popular program offers hands-on activities that encourage the development of the whole child. Story & singing time, arts & crafts, outside play, cooperation, and social fun are just a few of the wonderful things to do. The program fees cover supplies, staff, training, advertising, and an end of the year celebration that has an average attendance of more than 100 people.

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New this year we will be adding "**Kids Korner etc...**" to our MWF KK class. Parents can register their children to stay an additional two hours after the regular program has ended for an interactive recreation session. It will be full of sports, games, and more intricate arts and craft projects to increase hand-eye coordination, as well as work on small and gross motor skills. Parents that are not already registered in KK can still register their children for this session... they will pay an additional fee per month.

**Youth Development Classes:** With the local elementary schools all switching to traditional calendars in the Fall, we will provide programming in the gym for certain groups we feel will benefit from these offerings. Mondays and Wednesdays there will be a Homeschool Recreation class being offered for 3 hours. Parents that homeschool their children can rely on us to provide recreational activities for their children, just as a physical education class would in a typical school setting.

Every Tuesday, we will be offering an organized Play Dates sessions for parents with children that are not yet in school. We will provide all of the necessary supplies, and planned activities so that the moms that attend can sit back, relax, and socialize while the little ones are busy playing.

Thursdays will be a Toddler Drop-In program where parents can drop off their potty trained children with us to run errands, take a break, or tend to appointments, etc. We think that this will really benefit a number of parents in this community, and are very excited to offer this new program.

The staff that will work in these new Youth Development Programs/classes will be KZ staff members.

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### YOUTH SPORTS

**YOUTH TRIATHLON CAMPS** - Camps are established for participants interested in learning the components of a triathlon and how to train for an event. The camp is 8 one hour sessions and concludes with a mini triathlon. Basic swimming, biking, running, area transitions and nutrition topics covered in camp. Camps are a stepping stone for those wishing to compete in the "Iron Hills" Youth Triathlon.

**"IRON HILLS" YOUTH TRIATHLON** - The CPRS Award Winning Youth Triathlon is scheduled for Sunday, July 22 in the Community Park. This event is in partnership with "PEAK Fitness" and "Capitol Adventure". Youth ages 7-15 years are able to participate in this exciting event with an additional Pee-Wee division for children 6 and under.

**MIGHTY MYTES BASKETBALL** - A great introduction to the game of basketball in a team setting for K – 6th graders. Fees includes jersey/shorts, trophy, basketball, and one hour of practice and one game per week (8 - 9 games). Teams are coached by volunteer coaches. There is a Winter and Fall League (no Spring League offered in 2007).

**PEE-WEE BASKETBALL** - Is a great introduction to the game of basketball for boys and girls ages 3-6 in a fun and positive environment. This program introduces skills such as passing, dribbling and shooting while developing sportsmanship and a positive attitude. Special lowered basketball hoops are utilized for this fun, instructional program. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt and a participation certificate.

**PEE-WEE SOCCER** - is a great introduction to soccer for boys and girls ages 3-6 in a fun and positive environment. This program introduces basic soccer skills such as dribbling, passing, shooting, and an introduction to goal tending while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt and a participation Certificate.

**PEE-WEE T-BALL** - This is a great introduction to T-Ball for boys and girls ages 3-6 in a fun and positive environment. This program introduces running bases, catching, throwing, and hitting while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt or hat and a participation certificate.

**YOUTH NFL FLAG FOOTBALL** - teaches the fundamentals of football while emphasizing teamwork, individual growth and sportsmanship. Teams play 8 games during the season and get to keep their NFL Jersey and set of flags. Both a Spring and Fall League are planned for 2007. Divisions are 2nd thru 8th grades.

**PEE-WEE TRIATHLON**- The program is designed to test the strength and endurance with a short triathlon course created just for young athletes ages 6 and under.

**ADDITIONAL YOUTH SPORT CAMPS**

**SPORTS-A-RIFFIC** - Expands a child's exposure from traditional sports while helping improve athletic ability and hand-eye coordination. Games such as dodge ball, shuffleboard, croquet, indoor hockey, horseshoes, ring toss and miniature golf are taught on a rotating basis. Children learn teamwork and individual accomplishment while playing many lesser-known, yet fun sports. Geared for 5 - 10 year old children.

**DODGEBALL** - Kids ages 7 - 12 focus on reaction skills, hand-eye coordination and learn the importance of teamwork in this fast action game, with an emphasis on fun. Teams are formed based on age and play round-robin games on a weekly basis.

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### CONTRACTED SPORTS CAMPS

**VOLLEYBALL CAMP** – Boys and girls grades 5 - 8, learn the skills of competitive volleyball in a fun and progressive atmosphere. Camp starts with basic fundamentals, progressing up to a more challenging approach on skills, strategies and techniques for the more experienced players. Director Lisa Boyle has coached competitive volleyball for 20 years and is the director of one of the largest and most respected volleyball clubs in Northern California. Camp fee includes: T-Shirt, Prizes and Awards

### WEST COAST SPORTS INSTITUTE CAMPS

Players participate in sports from the U.K. (Cricket, Rugby, Netball, Soccer) as well as more traditional U.S. based sports (Basketball, Baseball, Football, Hockey). Players are instructed by licensed U.K. coaches/teachers who have taught these sports around the world. Camp allows the player to grow in an atmosphere that promotes integrity, self-esteem, values and sportsmanship. Camp fee includes: T-shirt, sports gift and certificate

**U.K. INTERNATIONAL SOCCER CAMPS** (Boys and Girls ages 4 – 16) - Players are instructed by English coaches with professional or semi professional playing experience, who possess an English FA recognized coaching qualification. The camp is recreational in nature and emphasizes basic fundamental skills for players (4 - 7 years old), progressing up to a more challenging approach on skills and techniques for the older players. Camp fee includes: UK International Soccer Camp T-shirt and Certificate.

**EURO SOCCER CAMPS** - Euro Soccer Camps, for ages 5-15, are coached by professionally certified Scottish soccer coaches, who are also physical education teachers. Players are placed into beginner, intermediate and advanced groups based on age, development and experience. Players receive a t-shirt, soccer ball and certificate.

**SPORTSTIME BASEBALL CAMPS** - Sportstime Baseball & Softball Academy in conjunction with SwingAway Training Equipment offer SUMMER Baseball Camps. Steve Horning, Professional Scout and his staff conduct special camps to help players, ages 6 - 12, stay sharp and learn advanced techniques to assist their individual skill development during the baseball season. Sportstime employs major league and college level philosophies that address important skill development such as balance, strength, hand-eye coordination, power and accuracy.

**YOUTH BASKETBALL PRACTICE**- Designed to give individuals and or teams an opportunity to get some more practice time without having to do it outside in the heat or rain. Practices are scheduled based on availability of district facilities. Teams must have adult supervision at all times

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### ADULT SPORTS

ADULT SOFTBALL- Tuesday coed, Thursday Men's and Friday Men's 35 + leagues are offered annually. Leagues are offered in Spring, Summer and Fall. The cost of the leagues include a scorekeeper, umpire, balls and awards for league champions.

ADULT 5x5 Basketball- These Sunday afternoon leagues are offered throughout the year and run for eight weeks each season. League fees include a scorekeeper, league officials and award for league champions.

ADULT 3x3 Basketball - Eight-week long seasons are planned throughout the year on Wednesday evenings. League fees cover a gym supervisor and awards for league champs.

ADULT OPEN GYM BASKETBALL - Tuesday and Thursday night open gym basketball is a great opportunity for adults to drop in and play 4 on 4 pick up games. Players of all skill levels are welcome. Open gym is year round.

ADULT 7 A SIDE SOCCER LEAGUE - Adult soccer consists of a coed league on Wednesday evenings. We're attempting to add a Men's Only League if there's enough interest. League fees include a field supervisor, referees, balls, and awards for league champs.

ADULT FLAG FOOTBALL - Adults can test their football skills in this "passing only" league without the contact of the traditional sport. Teams play 8 games during the season. Fees include officials, scorekeeper and flags. Teams provided their own jerseys.

VOLLEYBALL - 4x4 or 6x6 - Eight-week long seasons are planned for Monday evenings, throughout the year. League fees will include a scorekeeper, official, ball, and awards for league champs.

### YOUTH AND ADULT TENNIS

USA TENNIS - Pee-Wees, JR, Junior Varsity and Adult levels are offered through the Recreation Department. Summer classes offered in July will be held at the Oak Ridge High School tennis courts, while residents await the refurbishing of the Stephen Harris courts. Construction competition due August 2006. Private lessons are also available for all ages and skill levels. An Adult Tennis Ladder is also offered which is designed to schedule recreational or competitive play for singles and doubles.

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### **SPECIAL INTEREST**

**KARATE** - These on-going classes are offered year-round in the CAB Dance Room. Three different classes are offered for three levels of students. The new student class is offered two nights per week and is for ages 10 through adult. The youth class is the next level for youth ages 10 - 14. Adults progress to the adults or advanced class, held weekday evenings or Saturday mornings. Students pay a monthly fee. Two part-time hourly instructors are on staff to instruct karate participants.

**CONTRACT CLASSES** - Special interest classes led by independent contractors are offered throughout the year for all ages, abilities and interests. The District's Recreation staff strives to offer an array of interesting programs to meet all interests, needs and hobbies. Youth offerings include (but are not limited to): Certified Babysitting, CPR & First Aid, Various Art classes, Cooking, Youth Dance (Jazz, Hip Hop, Ballet, Hula, Tap, etc.) Baton, Archery, Bocce Ball, Skateboarding, Wakeboarding, Equestrian, Etiquette Classes, Sailing and Kayaking. Adult offerings include (but are not limited to): Assorted First Aid and CPR, Drawing, Painting, Dance (Ballroom, Country Line, Middle Eastern), Fitness (Tai Chi, Body Sculpting, Gentle & Raja Yoga, Pilates, etc.), Dog and Puppy Obedience, Cooking (Greek, Indian, Mexican, Truffles, etc.), Kayaking, Baby Signs, Bike Maintenance, Guitar, Piano, Photography, and Self Defense. Certain contract classes are offered collaboratively with City of Folsom Park & Recreation and Cameron Park CSD.



**SPECIAL EVENTS**

**GENERAL SPECIAL EVENTS** - Special Events offered throughout the year have been included in this category. Full and part-time recreation staff will plan a spring Community Garage Sale, the Holiday Tree Lighting (cosponsored with the Chamber of Commerce), the Spring Egg Hunt and Pancake Breakfast (cosponsored with the Lions and Rotary Clubs) and a fall Bark in Community Park dog event. New events are being incorporated annually to meet target age groups such as Tiny Tots and Family oriented theme nights to inspire family togetherness

**HALLOWEEN CARNIVAL** - Halloween fun is scheduled on a weekend near Halloween and will provide food, games and prizes. We will have different fun events such as costume contests, inflatables, a concession area, carnival games and DJ entertainment.

**SATURDAY IN THE PARK** - An annual summer family fun day at Community Park featuring performances by live bands, the Swan Brothers Circus, youth entertainment, inflatable, carnival games, a safety and wellness faire, Live music, roaming entertainment and concessions. Numerous local business sponsors provide sponsorship dollars to Saturday in the Park

**SUMMER CONCERT SERIES** - Sponsored this summer by Wells Fargo, Comcast and Marble Valley Center for the Arts. The five concerts are held in May, June and July at the Community Park. Concerts are free to the public and include inflatable rides, a variety of food vendors and a creative line up of live bands.

**PARENTS 'N ME EVENTS** - A series of 3 evening events are held during various months throughout the year for children (ages 3 - 5) and parent / "grown up" pairs. The events have several activities during the course of the evening including an art project, games, and a dessert / snack.

**TRIPS** - A variety of different offerings are scheduled for youth, teens, families and seniors. Whale Watching, professional sport games, city festivals, and a matinee theatre trip to San Francisco are examples of trips offered. The goal is to offer an average of two day trips per Activity Guide

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### AQUATICS

**RECREATION SWIM** - The CSD Pool and Oak Knoll pool will be open for recreation swim from Memorial Day Weekend through Labor Day. The hours will vary based on the day of the week and the location. New this year the CSD Pool will offer "Beat the Heat" Friday Family Night. During the evening recreation swim the CSD pool staff will offer family activities like balloon toss games and hula hoop contests. This day promotes family time!!

**FAMILY SEASON SWIM PASSES** - Swim passes are designed to give community members the opportunity to enjoy the EDH Community Pool and Oak Knoll Pool without the hassle of paying an entry fee every time. It also gives families the opportunity to use the facilities at a discounted rate and be able to spend time together as a family at the pool.

**DIVE-IN MOVIES** - Are developed to produce additional fun at the EDH Community Pool and its users. Two Friday movies are scheduled for this summer. Many families attend to turn the pool and the atmosphere into a great family night. A movie is shown on a projection screen while patrons relax poolside, float on rafts, snack on popcorn and drink sodas.

**DIVE-N-DANCE** - This teen event will be held on two different Saturday nights to attract teens to the pool. Activities include a karaoke contest, with professional DJ. The goal of the program is for young teens to build friendships and unity in a safe and drug free environment.

**GROUP SWIMMING LESSONS** - Available for all children and adults who wish to learn to swim. Parent/Toddler classes allow the parent and child to be in the pool together. Parents learn to interact with their child when around the pool. Classes meet for two weeks, Monday-Thursday for 25 minutes. Class size ranges from 5 for Tiny Tots, 6 for Pre-Beginners, 6 for Advanced Beginners and 8 for Parent/Toddler, Intermediate, and Advanced Swimmer. Group Lessons are offered at the Community Pool.

**PRIVATE SWIMMING LESSONS** - Offered to participants ages 3 and over. Any level of swimmer is encouraged to take a private swim lesson. Private swim lessons are the most effective way to improve swimming skills. Classes meet one week, Monday-Thursday, for 25 minutes. The instructor caters to whatever the participant would like to work on and focuses on improving individual skills. Lessons are offered at the Community Pool.

**DIVING LESSONS** - Offered at the Community Pool, for participants 8-17 years of age. Divers participate in group or semi-private classes. Classes review the basics of diving; approach, takeoff, positions, entry and safety. They will continue towards the more advanced class with more information and greater detail of the sport of diving. Classes are two weeks, Monday-Thursday, for 40 minutes. There is a maximum of 5 to a class. Semi private lessons are also available through out the summer. Saturday Springboard Diving Clinic for individuals to try diving for one-day with an instructor in a group setting on selected Saturday's during the summer.

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**AQUACISE** - This water aerobic class provides participants an alternative aerobic work out. The class teaches resistance training, stretching, and slow, but powerful movement. Participants use hand weights, gloves and floats to assist in their training. Classes meet Monday through Thursday at the Community Pool from 10:00 - 11:00 am. This class can be paid for with a convenient punch card or drop-in rate.

**WATER POLO (Desperados Club)** - This program offers participants an opportunity to play locally and regionally, while experiencing this high energy game. Desperados Club meets in the spring, selected summer days and fall and will accommodate participants 11-17 years old. Games are scheduled with other USA Water Polo clubs in the area as well as tournaments that are in Davis, Stanford, Bay Area and San Diego. Developing this program into a club that is competitive, exciting and enjoyable for all is the goal.

**SWIM-4-FITNESS** - Swimmers, ages 18 and older, with little or no experience can participate in the class as well swimmers who swam in High School or College. Participants can have a structured workout by a swim coach or just swim at their own pace and practice on their own. Practices are Monday/Wednesday/Friday from 5:30am - 7:00am.

**JR LIFEGUARD PROGRAM** - This program teaches youth, ages 11-14 the experience of Aquatic Staff personnel. Participants learn life guarding techniques, first aid, swimming rescues, swim instruction and other aquatic functions from the American Red Cross Guard Start Program. The goal, is for participants to join the EDH Aquatic staff upon reaching their 15 birthday. As part of the program, the Jr Lifeguards have an opportunity to work directly with many lifeguards and swim instructors. Successful completion of the program gives participants a letter confirming the total number of hours of experience they obtained during the summer.

**SCUBA PROGRAMS** - People of all ages will be able to experience the exciting sport of scuba. The eXtreme scuba camp-Level I will meet for 2-weeks and introduce participants ages 9 years and up to the excitement of under water breathing. The camp will be conducted at the Oak Knoll Pool and Community Pool. When participants are ready to continue exploring and learned more about scuba, a level-II is ready to teach them more. There will also be "Discover Scuba". On scheduled nights and mornings during public swim, participants can learn about scuba with close supervision of trained PADI instructors.

## SENIOR PROGRAMS

### Active Adult Center

The new Senior Center, previously home of the El Dorado Hills Fire Department, has been renovated, by El Dorado County to serve the expansion of recreation programs offered to seniors in El Dorado Hills. The Senior Center include a library with computer access, a health screening room; 2 larger card/games room; small lobby area, full-service kitchen; and a multi-purpose room for daily Senior Nutrition, small social events, monthly movies and regular scheduled gatherings. Phase 2 of the renovation will include a Senior Day Care facility that will be operated by El Dorado County staff. The Senior offers an array of enticing fee based and free programs giving participants a variety of choices. Dance classes, exercise, writing, trips and more are offered on going to El Dorado Hills Seniors.

The Senior Center offers ongoing weekly and monthly programs and additional special programs and classes. Year-round weekly programs include: Pinochle and Canasta, Fun Bingo (expanded to 3 times per week!), Table & Board Games, Dominoes, Cribbage Lessons and the Fun Time Band rehearses two afternoons per week. Regular monthly program offerings include: Movie of the Month (offered twice per month), Book Club, Tea Dances featuring the Senior Fun Time Band, A Senior Tuesday Forum and the new Health & Wellness series both featuring guest speakers, and Coffee Talk. Special interest class offerings include: Creative Writing, Energy for Life, Sit & Get Fit, Line Dance, Mah Jong, Getting to Know Your Digital Camera, Spanish, Memoir Writing, Learn to Knit and Crochet, Drop-Spindle Spinning, Jewelry Making, Introduction to Investments, Intro to Bridge, and Bunco. Due to El Dorado County's Senior Center's overwhelming response to bus trips for Seniors, the Senior Center is expanding its trip offerings beginning this FY. In collaboration with Four Seasons housing development, 4 - 5 day trips per activity guide season will be offer

SENIOR FITNESS (aka Young at Heart) - Is held year-round in the CAB Dance Room three weekday mornings. A wide range of ages currently enjoy this lively class which changes daily. Tailored to meet the needs of seniors, all ages are welcome. Students pay a monthly fee or may choose to pay a daily drop-in fee. One hourly part-time instructor is hired to lead this class.

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### TEENS

**SKATE PARK** - The Skate Park opened January 2007. The skate park is a supervised facility and open to the public on a set schedule throughout the year. A signed waiver is required by each participant. They are required to wear a helmet, knee pads, and elbow pads at all time. Safety classes and workshops will also be offered to promote safe skating and to help youth develop skillful and safe skating habits. Equipment Rental and snacks are available to purchase from the skate park attendant. The Skatepark will partner with EDH Boards to hold 4 Skateboard Competitions during the summer months.

**TEEN GRANT** - Some programs conducted throughout the district that are available for teens have some additional funding help because of a federal grant called "Drug Free Communities". Funds can be used to find instructors for classes, incentive items and other recreational after school programming. This grant has been extended to the CSD for another year. Staff works along side the Visions group to assist with the writing and research of grants.

**TEEN DANCES** - Four very popular teen dances are held each year for kids in the 6th, 7th, and 8th grades. Staff will be reinforcing their safety procedures by limiting dance attendance, conducting staff trainings to assist with participant behavior as well as having El Dorado County Deputies on hand at the dance to assist and offer their presence. New marketing and fliers will go out to schools and the public as new policies and rules will be given to them.

**TEEN CENTER**- The newly constructed Teen Center opened January 2007. This center serves students in 6th-12th grade. The Teen Center offers a computer lab, big screen TVs, video game stations, ping pong, foos ball, pool table, healthy snack bar, and a 2000 sq foot deck in the back. Participants can hang with friends, enjoy crafts, classes, games and a variety of indoor and outdoor sports. The Teen Center is open Monday thru Friday throughout the year. The hours are 2:15 - 6:30 pm when school is in session and 1-5:30pm during the summer.

**HEALTH & WELLNESS EXTRAVAGANZA**- The Teen Center and El Dorado Hills youth plan, prepare and manage this one day event on June 2nd. This event promotes health and wellness for youth and especially focuses on Teens. Local businesses and agencies will be present to help promote a healthier lifestyle for our youth. This fun filled day will include a skate board competition, local youth bands and workshops put on by community leaders in health and wellness.

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		Recreation Total			
Acct. No.	Account Title	2005-06 Actual	2006-07 Budget	2006-07 Forecast	2007-08 Budget
	<b>Revenue</b>				
	Department Revenue	1,000,528	1,090,374	996,016	1,186,245
	<b>Expense</b>				
4010	Payroll Taxes	74,587	87,723	87,723	102,777
4120	Employee Benefits	107,472	134,178	134,178	139,536
4130	PERS - Retirement	92,121	111,196	111,196	111,445
4140	Life Insurance	664	1,037	1,037	3,584
4150	Workers Comp.	14,646	35,078	35,078	34,852
5011	Salary Expense - Full-time	425,621	548,822	548,821	551,217
5012	Salary Expense - Part-time	294,628	434,340	434,340	538,430
5013	Overtime Expense	5,839	3,424	3,424	3,422
	<b>Total Salary &amp; Benefits</b>	<b>1,015,577</b>	<b>1,355,798</b>	<b>1,355,797</b>	<b>1,485,263</b>
5120	Equipment Supplies	4,859	26,010	22,030	7,190
5121	Equipment Services	2,323	3,666	2,000	1,000
5130	Functional Supplies	87,419	136,451	116,513	104,333
5131	Functional Services	54,691	63,057	53,192	77,887
5139	Small Tools/Supplies	77	0	0	0
5142	Contract Service	499	0	0	0
5160	Office Supplies	33,654	26,096	25,921	15,000
5161	Office Services	0	100	100	0
5162	Postage	0	5,500	5,500	9,075
5171	Professional Services	139,162	183,957	146,454	143,428
5172	Legal Services	964	0	629	800
5180	Dues & Publications	1,335	2,450	1,050	2,650
5190	Public & Legal Notices	3,824	5,950	1,400	4,250
5200	Staff Training	13,772	21,230	12,950	17,730
5202	Local Meetings	122	150	150	420
5210	Mileage	1,848	4,119	1,499	3,000
5231	Rental Facilities	0	2,175	675	1,800
5240	Printing	26,967	35,240	32,555	42,025
5241	Telephone	10,383	14,400	12,400	8,900
	<b>Total Services &amp; Supplies Expense</b>	<b>381,901</b>	<b>530,551</b>	<b>435,018</b>	<b>439,488</b>
	<b>Capital Expenditures</b>				
5540	Equipment & Vehicles	9,537	0	0	29,188
5545	Lease Payment	3,536	8,849	8,849	11,760
	<b>Total Fixed Asset Expense</b>	<b>13,074</b>	<b>8,849</b>	<b>8,849</b>	<b>40,948</b>
	<b>Total Expenses</b>	<b>1,410,552</b>	<b>1,895,198</b>	<b>1,799,663</b>	<b>1,965,699</b>
	<b>Net Income/Loss</b>	<b>-410,024</b>	<b>-804,824</b>	<b>-803,648</b>	<b>-779,454</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

**RECREATION DEPARTMENT**

**ACCOUNT DETAIL**

**REVENUE**

**1,186,245**

The Recreation Department plans and implements recreation programs and leisure services for children, teens, adults, seniors and families. Example programs include: year round youth camps, preschools, dances, youth volunteer opportunities, youth and adult sports, special interest classes, tennis programs, swim classes, a full service teen center and skate park, youth dances, lifeguard training, jr. lifeguard training, water polo, youth triathlon and training, expanded senior programs (including fitness and social activities); and special events. A few examples are Saturday in the Park, Halloween Carnival, annual Summer Concert Series, Park Dedications, Excursions and new events such as Family Night Camp Out activities and Tiny Tot Special Events. An increase in revenue after January 2008 will be a result of the increase in registration fees for classes, youth events and programs.

The aquatic revenue amount includes a slight increase in user fees for ORHS water polo, swim teams, private swim parties and the annual Taz allotment. Additionally, in order to meet the growing population and the positive feedback of popular programs. The budget includes increased revenue to be obtained from youth sport leagues to accommodate the growing request for Flag Football, more Pee-Wee sports, Mighty Mytes leagues and various sport camps. Expanding in the next fiscal year are adult sports programs and special events to accommodate the revenue generated from excursions. The outstanding response from the new Promontory Park will reflect in additional increases in revenue based and accommodating more teams on the playing field.

**4000 BENEFITS AND TAXES**

**392,195**

The district's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.

**5011 SALARIES - F/T**

**551,217**

Full-time, permanent staff include one (1) Recreation Director, five (5) Recreation Supervisors, one (1) Administrative Assistant, one (.75) Office Manager, one (1) Recreation Coordinator, four (4) Recreation Specialists (part-time benefited) and one (1) Recreation Coordinator (part-time benefited) 30 - 35 hours per week. Salaries in 8000 also reflect part-time Administrative help in the Administrative Office.

**5012 SALARIES - P/T**

**538,430**

Part-time and seasonal on-line staff who work directly with the public and serve as face-to-face leaders to provide recreational opportunities and services offered by the department. Part-time hourly wages are disbursed among all of the program areas. This cost includes additional step increases anticipated due to staff longevity. Part-time staff has increased due to staff supervising all the operational hours at the Skate Park and hiring additional qualified staff to work the daily hours of operation at the new Teen Center. Summer Programs have also expanded to create two summer day camp opportunities for families.



# El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

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**5013 SALARIES - OVERTIME** **3,422**

For all staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs and emergencies.

**5120 EQUIPMENT SUPPLIES** **7,190**

Replacement or new equipment required for aquatics programs such as shade umbrellas, tables, backboard, and lifeguard equipment. Additional supplies are related to adult sports, year around youth programs and special events. Equipment to complete the furnishing of the new Teen Center and Skate Park such as storage, patio furniture, safety equipment, equipment repair tools, power blower for daily maintenance and various indoor equipment supplies for the snack bar and Teen Center.

**5121 EQUIPMENT SERVICES** **1,000**

Specific funds for the new Recreation Department Copy machine maintenance and repairs

**5130 FUNCTIONAL SUPPLIES** **104,333**

Program supplies, crafts, art supplies, cooking supplies, games, props, admissions, tickets, games, decorations, refreshments, concessions, prizes, paper goods, sports equipment, signs/banners, awards, T-shirts, staff shirts and name tags, score books, first aid supplies, floor tape, chalk, permits, pool supplies, staff incentives, preschool and day camp supplies. Also includes items requested for senior citizen programs

**5131 FUNCTIONAL SERVICES** **77,887**

Youth and adult sport officials, bus transportation for excursions and all field trips and additionally added family excursions, entertainment/DJ services, activity guide production, Staff and volunteer fingerprinting (all), Hepatitis B inoculations, and services related to special events. Additionally costs related to expanded programs and increased budget for expanded summer camp programs, ticket purchases, special events, excursions, senior programs, skate park and teen center operations

**5160 OFFICE SUPPLIES** **15,000**

Office supplies for office administration and programs, paper, colored paper, colored paper, ink cartridges for all staff computers, misc computer supplies, folders, binders, paper, organizational products for desks, folders, organizational file items, Visa charges, fax machine for the recreation staff and replacement office furniture.

**5162 POSTAGE SUPPLIES** **9,075**

postage (including direct mailing of Recreation Activity Guide 3 times per year to every resident, post office box and business). Post card and special marketing postage for additional advertising purposes. Neighborhood letters announcing park dedications.

# El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

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**5171 PROFESSIONAL SERVICES** **143,428**

Service fees paid to Rec. Ware for technical support, consultants, guest speakers and contract instructors. Special interest class instructors are contracted by the CSD and are paid a percentage of the gross receipts collected for each class, workshop, program, etc. Graphic Design services to enhance all marketing material and special mailers for District programs. Concert contracted bands, sound and lighting expenses included in this account.

**5172 LEGAL SERVICES** **800**

**5180 DUES AND PUBLICATIONS** **2,650**

For six (6) full-time employees: annual membership dues for California Park & Recreation Society, five (5) NRPA dues, LERN subscription, Teen Center publications and other subscriptions for trade publications.

**5190 ADVERTISING & LEGAL NOTICES** **4,250**

Employee both full time and part time and instructor recruitment placed in various publications as well as paid ads to advertise programs.

**5200 STAFF TRAINING** **17,730**

CPRS training conference held in Long Beach for 2008, for five (5) full-time employees. NRPA congress for one full time employee. CPRS Super-CAL training for four (4) Recreation Supervisors. NAYS (Youth Sports) training for two (2) Recreation Supervisor/Coordinator, NRPA Revenue School, Computer Training, Recreation Leader training, Marketing, First Aid and CPR, various professional workshops. Budget reflects an amount suitable for staff to learn a new desk top publishing software to assist in marketing materials. All training and workshops have been carefully considered to aid each staff in their day to day direct job responsibilities.

**5202 LOCAL MEETINGS** **420**

Refreshments for meetings; meetings requiring meals or other associated costs (CPRS, Office of Aging, NACAMA, Chamber of Commerce, Service Groups, etc.)

**5210 MILEAGE AND TRAVEL** **3,000**

Mileage for CSD business including onsite visits to CSD facilities or school sites, flyer distribution, trainings and other meetings and events as required.

**5231 RENTAL FACILITIES** **1,800**

Golden Hills School Fun Club After school Program  
Facility use fees at Oak Meadow Elementary School

El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

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<b>5240 PRINTING</b>	<b>42,025</b>
Fees associated with printing and distributing flyers, colored flyers, brochures, employee handbooks, three annual activity guides and other specialty jobs that cannot be done in-house such as 3-part forms, post cards, magnets, business cards, posters, etc.	
<b>5241 UTILITIES: PHONES</b>	<b>8,900</b>
Fees associated with telephone services including office phones and Nextel phone/radios. Includes three replacement Nextel phones and fees for charges.	
<b>5540 EQUIPMENT AND VEHICLES</b>	<b>29,188</b>
Purchase of a professional, durable state of the art shade structure for pool spectator area. New semi permanent structure will provide maximum shade protection. Skate Park guard Shack to protect staff from elements, act as security spot for emergency equipment, rental equipment and basic needs.	
<b>5545 LEASE PAYMENT</b>	<b>11,760</b>
Photo Copier - Recreation and the office building lease of the modular building to house aquatic and sports staff for a year lease.	
<b>TOTAL RECREATION</b>	<b>-779,454</b>

## FY 2008 Capital Projects Funds Description

The Capital Projects Funds accounts for the acquisition and construction of capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility with a life expectancy of more than one year. The District Board of Directors approves a "Park and Recreation Facilities Master Plan" from which a five-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities as well as the ongoing maintenance and renovation of existing District infrastructure.

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

1. **Park Impact Fee:** A charge to developers for the cost of park improvements needed to serve new development. Park impact fees provide up-front financing for the expansion of public facilities and construction of new parks and facilities. The current fee is \$7,073 and is paid when a building permit is pulled. A proposal to change the fee is pending approval from the County to increase the fee to \$9,806 reflecting the higher cost of building parks and facilities within the District.
2. **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 used primarily for district operations, programs and maintenance, the Board of Directors has broad discretionary use of this fund and may allocate money for capital projects.
3. **Park Land in-lieu fee (Quimby):** The California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. Under this authority, the District requires 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 times the number of dwelling units. The District, at its option, may elect 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.
4. **Debt:** The District may choose to fund a project by borrowing money directly from a lending agency, such as a bank, or a

financing program such bonds (General Obligation bonds, Mello Roos funding) or certificates of participation (COPS).

5. **LLAD:** The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance are generally contracted out.
  
6. **Other:** Other funding opportunities that may or may not be a source of major funding for specific capital projects include donations, grants, interest, and state or federal funding programs such as the "California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Act of 2002" (Proposition 40 - 2002 Resources Bond) – Per Capita Grant Allocation. Conditions of use often apply to these funding sources.

It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts.

1. **Capital Replacement Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation. The Board adopted a complete study of the all the facilities in 2005, currently being updated, to serve as the basis of the funding. The current reserve for this purpose is \$609,894.
  
2. **Contingency Reserve:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. It is based on 15% of the projected budgeted revenue. The budgeted reserve for FY 2008 is \$1,141,324.

It is important to note that Board Policy is that the General Fund should reflect adequate financial resources for the District to administer the acquisition or construction projects proposed in the Capital Projects Fund as well as their continued operation and maintenance.

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El Dorado Hills Community Services District - FY 2008 Budget

**El Dorado Hills Community Services District  
2008 CAPITAL EQUIPMENT BUDGET**

**Funding Sources**

Browning Reserve/ General Fund	BR/GF	732,488
Park Impact Fees	PIF	26,832
<b>Total Funding Sources</b>		<u>\$ 759,320</u>

<b>Capital Expenditures</b>	<b>Funding</b>	<b>2007-08 Request</b>
Community Park Asphalt Repair, Sealing, and Striping	BR	\$ 165,035
CAB East Restroom Rehabilitation	BR	118,825
CAB Storage Building	BR	46,135
St. Andrews Park Playground Replacement	BR	53,370
CP Pool Filter Replacement	BR	42,970
1989 Dump Truck Replacement	BR	36,784
Tractor Replacement	BR	32,350
New 3/4 ton Pick-up Truck	PIF	26,832 ✓
1995 Pick-up Truck Replacement	BR	26,832
Art Wiessburg Park sidewalks	BR	25,000
Highlander Lease Buyout	GF	17,973
Highlander Lease Buyout	GF	17,973
Community Park Pool Shade Structure	BR	15,816
Oak Knoll Irrigation Controller	BR	14,801
Art Wiessburg Park Irrigation Controller	BR	13,755
Skate Park Shade Structure	BR	13,372
Ridgeview Park Irrigation Controller	BR	12,897
Top Dresser Replacement	BR	12,731
Ballfield Drag Replacement	BR	11,999
Used Forklift	BR	10,900
Trailer Replacement	BR	10,784
Ridgeview 7 Irrigation Controller	BR	8,926
	sub-total	<u>736,060</u>
<b>Leases</b>		
Temporary Offices - New		22,000
Temporary Offices - Portables	Administration	\$ 12,852
	Recreation	5,174
		<u>18,026</u>
Vehicles	Highlander	2,358
	Highlander	2,358
		<u>4,716</u>
Office Copiers	Parks	3,573
	Recreation	6,586
	Administration	10,894
	Pavilion	3,600
		<u>24,653</u>
	sub-total	<u>69,395</u>
<b>Total Capital Improvements / Equipment</b>		<u>\$ 805,455</u>

**El Dorado Hills Community Services District  
2008 CAPITAL PROJECT BUDGET**

**Funding Sources**

General Fund

GF

**Capital Transfers**

Silver Dove Acquisition 921-5510  
 New York Creek Trail 922-5530  
 Deputy Jeff Mitchell Field 929-5530  
 McCabe Park 931-5530  
 Community Park Pool Design 919-5171

	<b>Funding</b>	<b>2007-08 Request</b>
	GF	130,000
	GF	84,000
	GF	35,000
	GF	30,000
	GF	25,000
<b>Total Transfers</b>		<u><u>\$ 304,000</u></u>

# El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District – FY 2008 Budget

## COVENANTS, CONDITIONS AND RESTRICTIONS FY 2007-2008

### Source of Authority:

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the CC&Rs

### Activity Description:

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee

### Funding Source:

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of \$10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

### Overhead Allocation:

The purpose of the overhead allocation is to identify the portion of General Fund costs that are indirect operating costs of the CC&Rs. The allocation of overhead is based on the prior year's budget. The costs allocated are the Administration Department's services and supplies and related Fixed Assets. The total Districts' expenses are divided by the percentage of the total expense the CC&Rs represents. The costs are divided by the total hours budgeted for that year in the CC&Rs. This is the hourly rate used in the current budget to recover costs.

### Direct Costs Allocated:

The Direct Costs are charged to the appropriate expense category and are reflected in the 2008 Budget.

Title	Percentage
Design Review Clerk	100
Compliance Officer	.50

The Administration Department personnel allocated to the CC&R fund are scheduled below. No computer technology salaries are charged to the CC&R fund at this time

Title	Percentage
General Manger	.06
Asst. General Manager	.05
Finance Manager	.05
Senior Accountant	.05
Accounting Specialist	.05



El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

11		Design Review & Compliance			
Acct. No	Account Title	2005-06 Actual	2006-07 Budget	2006-07 Forecast	2007-08 Budget
	<b>Beginning Fund Balance</b>	-66,593	-71,498	-71,498	-73,085
	<b>Revenue</b>				
3100	Compliance Assessment	119,953	124,050	124,050	127,500
3510	Design Review Fees	57,170	40,000	45,000	50,000
	Interest	914	0	800	0
	<b>Total Revenue</b>	<b>178,037</b>	<b>164,050</b>	<b>169,850</b>	<b>177,500</b>
	<b>Expense</b>				
4010	Payroll Taxes	6,218	7,148	5,500	6,517
4120	Employee Benefits	19,850	19,893	19,893	19,893
4130	PERS - Retirement	12,947	17,828	11,000	15,981
4140	Life Insurance	0	130	0	130
4150	Workers Comp	993	871	871	797
5011	Salary Expense - Full-time	82,364	86,966	75,000	79,044
5012	Salary Expense - Part-time	0	0	0	0
5013	Overtime Expense	4	1,040	200	1,040
	<b>Total Salary &amp; Benefits</b>	<b>122,375</b>	<b>133,875</b>	<b>112,464</b>	<b>123,403</b>
5130	Functional Supplies	0	0	155	0
5131	Functional Services	331	250	250	250
5132	Government Fees & Permits	1,205	1,320	1,320	1,320
5142	Contract Service	0	0	50	0
5160	Office Supplies	2,116	1,500	600	1,500
5161	Office Services	0	0	600	0
5171	Professional Services	5,353	13,740	9,000	8,940
5172	Legal Services	28,762	24,600	31,000	31,000
5180	Dues & Publications	4,874	1,308	4,500	4,500
5200	Staff Training	0	300	100	300
5202	Local Meetings	788	1,358	600	1,358
5240	Printing	434	600	200	600
5241	Telephone	311	304	200	304
5260	Engineer Report Fees	501	554	554	550
5265	District Allocation	13,189	10,000	10,000	11,000
	<b>Total Services &amp; Supplies Expense</b>	<b>57,864</b>	<b>55,834</b>	<b>58,974</b>	<b>61,622</b>
	<b>Capital Expenditures</b>				
5545	Lease Payment	2,702	0	0	0
	<b>Total Fixed Asset Expense</b>	<b>2,702</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenses</b>	<b>182,942</b>	<b>189,709</b>	<b>171,437</b>	<b>185,025</b>
	<b>Net Income/Loss</b>	<b>-4,905</b>	<b>-25,659</b>	<b>-1,587</b>	<b>-7,525</b>
	<b>Year End Fund Balance</b>	<b>-71,498</b>	<b>-97,157</b>	<b>-73,085</b>	<b>-80,610</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

**COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL**

<b>BEGINNING FUND BALANCE</b>	<b>-73,085</b>
<b>3100 ASSESSMENTS</b>	<b>127,500</b>
Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	
<b>3510 DESIGN REVIEW FEES</b>	<b>50,000</b>
Fees collected for permits	
<b>TOTAL REVENUE</b>	<b>177,500</b>
<b>4000 BENEFITS AND TAXES</b>	<b>43,319</b>
This Fund's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.	
<b>5011 SALARIES - F/T</b>	<b>79,044</b>
Full-time salary in Compliance and Design Review includes a portion attributable to the service of the General Manager, Assistant General Manager, Design Review Clerk, halftime Administrative Assistant II and Accounting staff.	
<b>5013 SALARIES - OVERTIME</b>	<b>1,040</b>
Overtime expense for full-time employees	
<b>5131 FUNCTIONAL SERVICES</b>	<b>250</b>
The fee charged by the County for RAS.	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>1,320</b>
The fee charged by the County for assessment billing and collection.	
<b>5160 OFFICE SUPPLIES</b>	<b>1,500</b>
Supplies specific to compliance and design review	
<b>5171 PROFESSIONAL SERVICES</b>	<b>8,940</b>
Inspection Services.	
<b>5172 LEGAL SERVICES</b>	<b>31,000</b>
Counsel services primarily for CC&R enforcement.	
<b>5180 DUES &amp; PUBLICATIONS</b>	<b>4,500</b>
Subscription to Metro Scan.	
<b>5200 STAFF TRAINING</b>	<b>300</b>
<b>5202 LOCAL MEETINGS</b>	<b>1,358</b>
<b>5240 PRINTING</b>	<b>600</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2008 Budget

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<b>5241 UTILITIES/TELEPHONE</b>	<b>304</b>
Charge for separate phone line.	
<b>5260 ENGINEER REPORT FEES</b>	<b>550</b>
<b>5265 DISTRICT ALLOCATION</b>	<b>11,000</b>
Expenses resulting from support services and supplies.	
<b>TOTAL EXPENSES DESIGN REVIEW &amp; COMPLIANCE</b>	<b>185,025</b>
<b>NET INCOME/LOSS</b>	<b>-7,525</b>
<b>YEAR END FUND BALANCE</b>	<b>-80,610</b>

**LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS  
FY 2007-2008**

**Source of Authority:**

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

**Activity Description:**

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

**Funding Source:**

The Assessments Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

**LANDSCAPING AND LIGHTING ASSESSMENTS DISTRICTS  
METHODOLOGY USED  
FY 2007-2008**

**Overhead allocation** - The purpose of the overhead allocation is to identify the portion of General Fund costs that are indirect operating costs of the special assessment funds. The allocation of overhead is based on the prior year's budget. The costs allocated are the Administration Department's services and supplies and related Fixed Assets. The total District's expenses are divided by the percentage of the total expense the LLAD's represents. The costs are divided by the total hours budgeted for the year in the LLAD's. The result is the hourly rate used in the current budget to recover costs.

**Direct Costs allocated** - The Parks Department expenditures are charged directly to each LLAD for the appropriate expense. The park salaries allocated to the LLAD's are scheduled below.

Title	Percentage
Director of Parks	.01
Parks Administrator	.01
Parks Supervisor	.60
Lead Worker	.22
Maintenance Worker	1.6
Admin. Assistant	.01

The Administration Department allocated to the LLAD are scheduled below. No computer technology salaries are charged to the LLAD's at this time.

Title	Percentage
Finance Manager	.10
Senior Accountant	.27
Accounting Specialist	.07

**Reserves** - The Capital Reserves are funded each year not to exceed the reserve balances required in each LLAD Formation Document. An equipment reserve is funded an additional \$567 each year to have resources available to purchase large equipment and vehicles. The operating reserve is calculated by totaling five months of budgeted expenditures. This is used to fund operations during the period July through November, prior to the assessment collections by the County.

El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS FISCAL YEAR 2007-08 BUDGETS												
District Designation	20	25	5	7	15 / 16	17	18	26	22	27	20350	20351
Assessor Fund Number	20648	20658	20651	20643	20646	20645	20647	20650	20653	20351	Wild Oaks	M&O
District Description	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forrest	Marina Hill	Highland Hills 3	Highland Hills 3	Wild Oaks	M&O
<b>EXPENDITURES</b>												
Salaries & Benefits	\$3,932	\$41,764	\$3,822	\$2,364	\$8,021	\$2,438	\$3,112	\$546	\$2,681	\$10,834	\$0	\$0
Services & Supplies	\$13,141	\$116,596	\$12,677	\$7,664	\$17,455	\$10,763	\$14,129	\$1,199	\$4,713	\$36,935	\$3,297	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,947	\$0
Capital Improvements / Replacement	\$6,892	\$667	\$3,534	\$5,852	\$5,354	\$5,674	\$1,303	\$567	\$12,486	\$567	\$0	\$0
Subtotal	\$23,764	\$158,927	\$20,032	\$15,880	\$30,829	\$18,875	\$18,644	\$2,312	\$19,780	\$48,136	\$78,244	\$0
<b>REVENUE</b>												
Available Fund Balance 7/1/07	(\$9,824)	(\$278,821)	(\$3,028)	(\$3,132)	(\$54,478)	(\$3,793)	(\$5,019)	(\$14,768)	(\$11,490)	(\$60,884)	(\$97,697)	\$0
Contribution to/from Contingency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/from Equipment Reserve	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$0	\$0
Contribution to/from Operating Reserve	\$15,734	\$156,068	(\$1,074)	(\$3,233)	\$43,950	(\$2,448)	\$8,764	\$12,304	(\$1,563)	\$140,319	\$87,714	\$0
Contribution to/from Capital Improvement Reserve	\$0	\$1,268	\$0	\$0	\$4,679	\$0	(\$5,615)	\$0	\$0	\$0	\$0	\$0
Contribution from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$15,697)	\$19,213	(\$3,534)	(\$5,799)	(\$5,282)	(\$5,674)	(\$1,303)	(\$1,897)	(\$12,486)	(\$15,236)	\$16	\$0
Balance to Levy	\$43,747	\$178,140	\$16,498	\$10,081	\$25,548	\$13,201	\$17,241	\$414	\$7,294	\$32,900	\$78,260	\$0
<b>DISTRICT STATISTICS</b>												
Total Assessable Parcels - Zone A	448	765	57	176	184	102	482	33	27	1,175	1,175	\$0
Total Benefit Units - Zone A	448.00	740.00	57.00	176.00	184.00	102.00	482.00	33.00	27.00	1,175.00	1,118.00	\$0
Total Assessable Parcels - Zone B					30							
Total Benefit Units - Zone B					30.00							
Levy per Unit (Parcel) - Zone A	\$97.65	\$240.73	\$289.44	\$57.28	\$117.84	\$129.42	\$35.77	\$12.56	\$270.16	\$28.00	\$70.00	\$0
Levy per Unit (Parcel) - Zone B					\$128.84							
Total Assessment Levy	\$43,747	\$178,140	\$16,498	\$10,081	\$25,548	\$13,201	\$17,241	\$414	\$7,294	\$32,900	\$78,260	\$0
<b>HISTORICAL INFORMATION</b>												
2006-07 Net Levy per Unit	\$94.40	\$232.72	\$289.44	\$57.28	\$58.62 / \$64.4	\$129.42	\$34.58	\$12.56	\$270.16	\$30.48	\$67.52	\$0
2006-08 Net Levy per Unit	\$92.58	\$228.26	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$33.92	\$125.52	\$270.16	\$29.52	\$68.48	\$0
2007-05 Net Levy per Unit	\$90.64	\$223.44	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$33.20	\$125.52	\$270.16	\$14.76	\$83.24	\$0
2003-04 Net Levy per Unit	\$89.66	\$221.04	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$32.84	\$125.52	\$270.16	\$17.48	\$80.52	\$0
2002-03 Net Levy per Unit	\$88.43	\$218.00	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$32.40	\$125.52	\$270.16	\$19.08	\$78.92	\$0
2001-02 Net Levy per Unit	\$85.44	\$211.00	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$31.30	\$125.52	\$270.16	\$17.86	\$80.14	\$0
2000-01 Net Levy per Unit	\$81.00	\$200.00	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$29.68	\$125.52	\$270.16	\$22.00	\$76.00	\$0
1999-00 Net Levy per Unit	\$77.74	\$189.44	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$28.48	\$125.52	\$270.16	\$20.50	\$71.50	\$0
1998-99 Net Levy per Unit	\$52.74	\$-	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$22.62	\$-	\$270.16	\$20.50	\$79.68	\$0
1997-98 Net Levy per Unit	\$52.74	\$-	\$289.44	\$57.28	\$117.84 / \$12	\$129.42	\$22.62	\$-	\$270.16	\$16.30	\$82.70	\$0
1996-97 Net Levy per Unit	\$52.74	\$-	\$289.44	\$57.28	\$68.80	\$129.42	\$22.62	\$-	\$270.16	\$16.30	\$82.70	\$0



EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
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El Dorado County Resolution #109-2016 EXHIBIT "A"

District Designation	20655	12	28	21	23 / 24	13	30	31	33	37	Totals
Assessor Fund Number	20655	20698	20371	20686	20657 / 20373	20698	20374	20375	20376	20377	
District Description	Silva Valley	Bass Lake A	Roadway	Highland Hills 2	Creekside A & B	Bass Lake B	Oaks	Highland View	Hollow Oaks	Comm Blvd	
<b>EXPENDITURES</b>											
Salaries & Benefits	\$11,844	\$4,383	\$14,814	\$2,281	\$12,259	\$4,921	\$2,620	\$15,026	\$10,715	\$28,614	\$197,951
Services & Supplies	\$59,522	\$22,451	\$82,040	\$14,790	\$69,244	\$86,579	\$16,713	\$32,306	\$21,263	\$112,425	\$767,968
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,947
Capital Improvements / Replacement	\$46,137	\$15,290	\$178,567	\$3,345	\$567	\$2,170	\$20,567	\$0	\$0	\$567	\$25,503
Subtotal	\$117,503	\$42,124	\$275,421	\$20,396	\$82,070	\$73,670	\$38,900	\$47,332	\$31,978	\$141,605	\$1,365,768
<b>REVENUE</b>											
Available Fund Balance 7/1/07	(\$16,107)	(\$69,105)	(\$409,165)	(\$55,169)	(\$98,733)	(\$212,332)	(\$39,067)	(\$14,378)	(\$64,853)	(\$70,471)	(\$1,614,112)
Contribution from Contingency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution from Equipment Reserve	\$67	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$567	\$11,907
Contribution from Operating Reserve	(\$29,749)	\$33,634	\$82,127	\$43,580	\$55,949	\$198,741	\$10,035	\$13,811	\$57,590	\$190,579	\$1,112,228
Contribution from Capital Improvement Reserve	\$0	\$20,302	\$200,000	\$7,676	\$27,966	\$22,157	\$13,459	\$0	\$6,595	\$0	\$344,450
Contribution from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$46,289)	(\$14,602)	(\$126,471)	(\$3,346)	(\$14,251)	\$7,133	(\$15,006)	\$0	(\$0)	\$120,674	(\$145,527)
<b>Balance to Levy</b>	\$72,215	\$27,522	\$148,950	\$17,051	\$67,819	\$80,803	\$23,895	\$47,332	\$31,978	\$282,280	\$1,220,242
<b>DISTRICT STATISTICS</b>											
Total Assessable Parcels - Zone A	366	278	5,061	93	173	295	67	468	106	30	
Total Benefit Units - Zone A	367.00	278.00	4,965.00	88.00	173.00	294.00	67.00	463.00	99.00	132.62	
Total Assessable Parcels - Zone B											
Total Benefit Units - Zone B											
Levy per Unit (Parcel) - Zone A	\$196.77	\$99.00	\$30.00	\$193.76	\$362.00	\$274.84	\$234.26	\$102.23	\$323.01	\$1,977.88	
Levy per Unit (Parcel) - Zone B					\$192.34		\$234.26				
<b>Total Assessment Levy</b>	\$72,215	\$27,522	\$148,950	\$17,051	\$67,819	\$80,803	\$23,895	\$47,332	\$31,978	\$282,280	\$1,220,242
<b>HISTORICAL INFORMATION</b>											
2006-07 Net Levy per Unit	\$ 191.04	\$ 99.00	\$ 30.00	\$ 145.32	\$212.51 / \$603.28	\$ 274.84	\$ 234.26	\$ 99.24	\$ 313.60	\$ 1,316.76	
2005-06 Net Levy per Unit	\$ 187.38	\$ 99.00	\$ 30.00	\$ 193.76	\$206.44 / \$591.70	\$ 274.84	\$ 234.26	\$ 56.14	\$ 307.69		
2004-05 Net Levy per Unit	\$ 183.44	\$ 99.00	\$ 30.00	\$ 193.76	\$204.04 / \$579.25	\$ 274.84	\$ 234.26	\$ 54.96	\$ 301.12		
2003-04 Net Levy per Unit	\$ 181.47	\$ 99.00	\$ 30.00	\$ 193.76	\$201.86 / \$562.00	\$ 274.84	\$ 234.26	\$ 54.38			
2002-03 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$199.06 / \$362.00	\$ 274.84	\$ 146.46				
2001-02 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$192.34 / \$362.00	\$ 274.84					
2000-01 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76		\$ 274.84					
1999-00 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76							
1998-99 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 193.76							
1997-98 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 223.84							
1996-97 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ -							



EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
 LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS  
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**LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS RESERVE REQUIREMENTS**

Each Assessment District has certain reserve fund requirements to provide funding for capital improvement projects, equipment replacement and other unforeseen expenses. The tables on the following pages summarize the reserve fund requirements needed to be able to maintain current service levels for each district. As illustrated in the tables on the following pages many Districts are experiencing a funding shortfall and are unable to meet the reserve fund requirements. The following list is a description of the different required reserve funds.

**Browning Reserve:** Funds set aside for future renovation projects such as playground equipment replacement.

**Capital Improvement Reserve:** Funds set aside for future capital improvements such as additional playground equipment.

**Operating Reserve:** Funds set aside for the operating expenses of each district which are incurred five months prior to the receipt of revenues and to meet any unanticipated operating needs of the district.

**Equipment Reserve:** Funds set aside for future replacement of vehicles and equipment needed to maintain improvements.

**Sidewalk Reserve:** Funds set aside for future replacement of sidewalks.

**Tree Mitigation Reserve:** Funds set aside for future replacement of trees.

**Trail Reserve:** Funds set aside for future trail replacement.



Landscape & Lighting Assessment Districts Reserve Fund Projections 2007-08

Account Title	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forest	Marina	Francisco Oaks	Highland Hills 3	Laurel Oaks
<b>Revenues:</b>												
Assessment Revenue	\$43,747	\$17,072	\$178,140	\$16,498	\$10,081	\$25,546	\$13,201	\$17,241	\$414	\$23,895	\$7,294	\$31,978
<b>Expenditures:</b>												
Salary & Benefits	\$11,279	\$3,932	\$41,764	\$3,822	\$2,364	\$8,021	\$2,438	\$3,112	\$546	\$2,620	\$2,581	\$10,715
Service and Supplies	\$32,468	\$13,141	\$116,596	\$12,677	\$7,664	\$17,455	\$10,763	\$14,129	\$1,171	\$15,713	\$4,713	\$21,263
Capital Improvement/Equipment	\$15,697	\$6,692	\$567	\$3,534	\$5,852	\$5,354	\$5,674	\$1,303	\$567	\$20,567	\$12,486	\$0
Total Expenditures	\$59,444	\$23,764	\$158,927	\$20,032	\$15,880	\$30,829	\$18,875	\$18,544	\$2,283	\$38,900	\$19,780	\$31,978
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures and Other Uses</b>	<b>\$59,444</b>	<b>\$23,764</b>	<b>\$158,927</b>	<b>\$20,032</b>	<b>\$15,880</b>	<b>\$30,829</b>	<b>\$18,875</b>	<b>\$18,544</b>	<b>\$2,283</b>	<b>\$38,900</b>	<b>\$19,780</b>	<b>\$31,978</b>
<b>Net Sources/Uses</b>	<b>-\$15,697</b>	<b>-\$6,692</b>	<b>\$19,213</b>	<b>-\$3,534</b>	<b>-\$5,799</b>	<b>-\$5,281</b>	<b>-\$5,674</b>	<b>-\$1,303</b>	<b>-\$1,869</b>	<b>-\$15,005</b>	<b>-\$12,486</b>	<b>\$0</b>
Beginning Fund Balance, July 1st	\$65,373	\$45,470	\$330,119	\$21,149	\$22,888	\$68,885	\$43,591	\$20,823	\$37,919	\$46,780	\$37,658	\$64,185
Ending Fund Balance, June 30th	\$49,676	\$38,778	\$349,332	\$17,615	\$17,088	\$64,604	\$37,917	\$19,520	\$36,049	\$31,774	\$25,172	\$64,184
<b>Less Reserve Requirements</b>												
Browning Reserve	\$57,190	\$133,891	\$198,944	\$207,751	\$19,562	\$20,243	\$91,641	\$8,665	\$21,411	\$48,810	\$42,530	\$6,596
Capital Improvement Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Reserve	\$588	\$213	\$2,027	\$207	\$128	\$416	\$132	\$166	\$29	\$142	\$137	\$463
Equipment Reserve	\$2,712	\$2,712	\$2,145	\$2,462	\$2,712	\$2,712	\$2,712	\$2,712	\$3,402	\$2,835	\$2,712	\$1,701
Sidewalk Reserve	\$0	\$11,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tree Mitigation Reserve	\$0	\$0	\$0	\$7,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trail Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserved Fund Balance	\$60,490	\$147,916	\$203,116	\$218,351	\$22,402	\$23,371	\$94,485	\$11,543	\$24,842	\$51,787	\$45,379	\$8,760
Ending Unreserved Fund Balance <sup>1</sup>	-\$10,814	-\$109,138	\$146,215	-\$200,737	-\$5,313	\$41,233	-\$56,567	\$7,977	\$11,207	-\$20,013	-\$20,207	\$55,424

<sup>1</sup>Any Assessment District with a negative Ending Unreserved Fund Balance is experiencing a funding shortfall and may not be able to sustain current levels of service in future years.



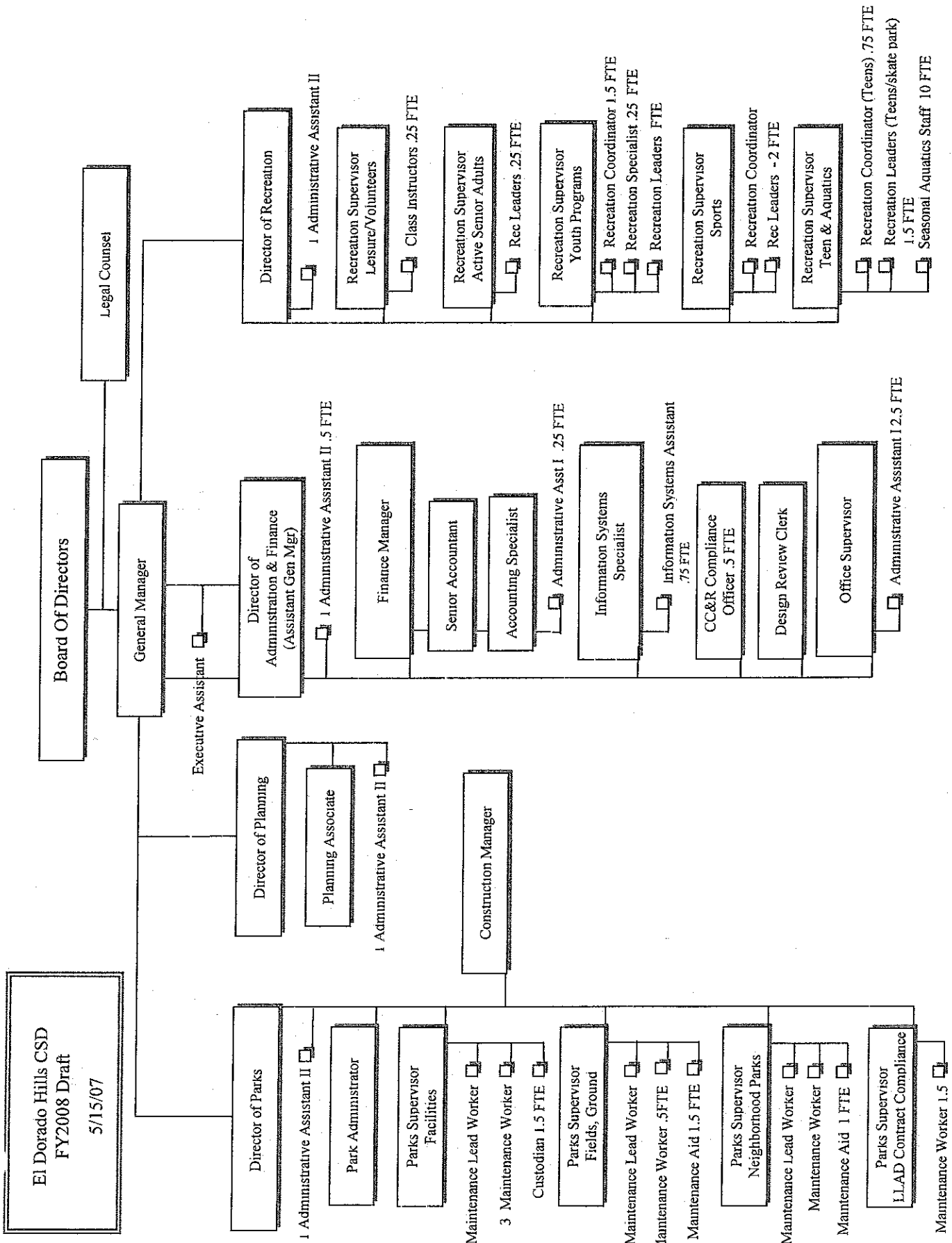
Landscape & Lighting Assessment Districts Reserve Fund Projections 2007-08

Account Title	WOP Maint.	WOP Bond	Silva Valley	Bass Lake A	Roadway	Highland Hills 1&2	Creekside	Bass Lake B	Highland View	EHD Commercial Blvd.	Total
<b>Revenues:</b>											
Assessment Revenue	\$32,900	\$78,260	\$72,215	\$27,522	\$148,950	\$17,051	\$67,819	\$80,803	\$47,332	\$262,280	\$1,220,241
<b>Expenditures:</b>											
Salary & Benefits	\$10,634	\$0	\$11,844	\$4,383	\$14,814	\$2,261	\$12,259	\$4,921	\$15,026	\$28,614	\$197,951
Service and Supplies	\$36,935	\$78,244	\$59,522	\$22,451	\$82,040	\$14,790	\$69,129	\$26,094	\$32,306	\$112,425	\$801,686
Capital Improvement/Equipment	\$567	\$0	\$46,137	\$15,290	\$567	\$3,345	\$567	\$2,170	\$0	\$567	\$147,503
Total Expenditures	\$48,136	\$78,244	\$117,503	\$42,124	\$97,421	\$20,396	\$81,955	\$33,185	\$47,332	\$141,605	\$1,147,140
Transfers Out	0	0	0	0	178,000	0	0	40,485	0	0	218,485
<b>Total Expenditures and Other Uses</b>	<b>\$48,136</b>	<b>\$78,244</b>	<b>\$117,503</b>	<b>\$42,124</b>	<b>\$275,421</b>	<b>\$20,396</b>	<b>\$81,955</b>	<b>\$73,670</b>	<b>\$47,332</b>	<b>\$141,605</b>	<b>\$1,365,625</b>
<b>Net Sources/Uses</b>	<b>-\$15,236</b>	<b>\$16</b>	<b>-\$45,288</b>	<b>-\$14,602</b>	<b>-\$126,471</b>	<b>-\$3,345</b>	<b>-\$14,136</b>	<b>\$7,133</b>	<b>\$0</b>	<b>-\$120,675</b>	<b>-\$145,384</b>
Beginning Fund Balance, July 1st	\$159,573	\$87,697	\$132,061	\$83,797	\$570,465	\$62,339	\$135,324	\$220,833	\$6,944	\$70,064	\$2,334,937
Ending Fund Balance, June 30th	\$144,337	\$87,714	\$86,773	\$69,195	\$443,994	\$58,994	\$121,188	\$227,966	\$6,944	\$190,739	\$2,189,553
<b>Less Reserve Requirements</b>											
Browning Reserve	\$5,521	\$0	\$209,474	\$35,315	\$14,053	\$14,511	\$50,678	\$34,381	\$23,841	\$0	\$1,245,008
Capital Improvement Reserve	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Operating Reserve	\$542	\$0	\$611	\$238	\$761	\$122	\$640	\$269	\$698	\$1,417	\$9,946
Equipment Reserve	\$2,712	\$0	\$2,712	\$2,712	\$2,712	\$2,712	\$2,145	\$2,712	\$1,578	\$567	\$52,091
Sidewalk Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,100
Tree Mitigation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,931
Trail Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$14,897	\$0	\$0	\$0	\$14,897
Total Reserved Fund Balance	\$8,775	\$0	\$212,797	\$38,265	\$217,526	\$17,345	\$68,360	\$37,362	\$26,117	\$1,984	\$1,540,973
<b>Ending Unreserved Fund Balance<sup>1</sup></b>	<b>\$135,562</b>	<b>\$87,714</b>	<b>-\$126,024</b>	<b>\$30,930</b>	<b>\$226,468</b>	<b>\$41,649</b>	<b>\$52,829</b>	<b>\$190,604</b>	<b>-\$19,173</b>	<b>\$188,755</b>	<b>\$648,581</b>

<sup>1</sup> Any Assessment District with a negative Ending Unreserved Fund Balance is experiencing a funding shortfall and may not be able to sustain current levels of service in future years.



EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
 LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS  
 ENGINEER'S REPORT, FY 2007-08





## Board of Directors Regular Meeting

Thursday, June 12, 2008  
6:30 pm

Pavilion Meeting Room  
1021 Harvard Way  
El Dorado Hills, CA 95762  
916/933-6624 or [www.edhcsd.org](http://www.edhcsd.org)

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*Founded: May 21, 1962*

*Wm. F. Vandegrift, President*

*Larry Brilliant, Director*  
*Tony Rogozinski, Vice President*

*Justin Masters, Director*  
*Rob Vomund, Director*

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### **AGENDA**<sup>1</sup>

#### **6:30 pm Closed Session**<sup>2</sup>

- A. Closed session under California Government Code §54956.8, conference with real estate negotiator prior to the purchase, sale, exchange or lease of real property in the El Dorado Hills Business Park.
- B. Closed session under California Government Code §54956, conference with legal counsel on potential litigation filing complaint with El Dorado County Court against **Gwen Wilten** (Stonegate Village).
- C. Closed session under California Government Code §54956., conference with legal counsel on potential litigation filing complaint with El Dorado County Court against **John Rice** (Governors Village, Unit 3) for non-compliance.

#### **7:00 pm Call to Order**

- **Pledge of Allegiance**
- **Roll Call**
- **Adoption of Agenda**<sup>3</sup>

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<sup>1</sup> **Speaker's Card/Request to Speak:** If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.

<sup>2</sup> **Closed Sessions** may be called as necessary for personnel, litigation, and labor relations or to meet the negotiator prior to the purchase, sale, exchange or lease of real property. Members of the public may address the board prior to closing the meeting.

<sup>3</sup> **Adoption of Agenda:** This agenda may be amended up to 72 hours (7:00 p.m. Monday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support

**Presentations & Announcements**

- D. President's report on Closed Session Board actions.
- E. Recognize District employee **Sherry Shannon**, Senior Accountant, for outstanding performance while assisting with management of Department of Finance during transition between department directors, providing timely, accurate budget documents and other financial reports for management, her role in securing an unqualified annual audit, as well as her instrumental role qualifying the District for the FY 2006-07 Outstanding Financial Reporting Award from the California Society of Municipal Finance Officers.

**Community Comment<sup>4</sup>****Review of Written Communications**

- 1. **Stephen P. Noe**, President and CEO, Sportex Construction Services, Inc, letter date May 7, 2008: Alleviating concerns of lead based materials in synthetic sports turf.
- 2. **Paul Raveling** letter dated May 29, 2008: EDHCSD Resolution 2007-28, regarding EIR Preparation for the Mather Airport Master Plan.
- 3. **Paul Raveling** letter dated June 3, 2008: Update to Mather Airport information.

**Community Services District Calendar**

- 4. June-July 2008 Calendar of District Events and Activities. (S. Kukkola)

**Consent Calendar<sup>5</sup>****Receive & file:**

- 5. May 2008 Parks Department Operations Report.
- 6. May 2008 "The Rec-Check" Recreation Department Report.
- 7. May 2008 Communications Report Update.

**Approve:**


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*material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.*

<sup>4</sup> **Community Comments:** At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.

<sup>5</sup> **Consent Calendar:** All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.

8. Approve the minutes of May 8, 15, & 27, 2008 meetings. (S. Kukkola)
9. Approve Cash Disbursements through May 31, 2008. (A. Hamaker)
10. Approve April 30, 2008 Finance Report. (A. Hamaker)
11. Approve March 31, 2008 Quarterly Treasurer's Report. (A. Hamaker)
12. Administration & Finance Committee (Brilliant/Vandegrift) recommendation to approve GASB 34 capital asset Policy No. 3290.12.06 Works of Art and Historical Treasures. (A. Hamaker)
13. Administration & Finance Committee (Brilliant/Vandegrift) recommendation to approve proposed CalCard purchase program, Policy No. 3100.280 through 285, and authorization for the General Manager to sign the Master Service Agreement. (A. Hamaker)
14. Approve Resolution 2008-09 Directing the Auditor of El Dorado County to Levy and Collect CC&R Assessments for Fiscal Year 2008-2009. (A. Hamaker)
15. GASB 45 Postemployment Medical Benefits. (A. Hamaker)
  - a. Accept the actuary's report titled "Actuarial Valuation of Postemployment Medical Benefits" dated July 1, 2007.
  - b. Adopt the CalPERS "Agreement and Election" and "Delegation of Authority" Resolutions No. 2008-10 and 11 attached as required to participate in the CalPERS trust fund; approve the certifications attached as required to participate in the CalPERS trust fund.
16. Approve upcoming board member meetings and/or reports of recent board committees including upcoming schedule of meetings and training programs. (W. Lowery)
17. Approve Resolution No. 2008-12 Declaring an Election be Held in its Jurisdiction, Consolidation with Other Districts, and Requesting Election Services. (W. Lowery)
18. Approve Quadriga Landscape Architecture and Planning, Inc. (Quadriga) as a pre-qualified Professional Design Services Consultant and add to District's Bidders List (D. Hillyer)
19. Approve the transfer of CIP funds remaining in eight (8) accounts as of 6/30/2007 to original funding sources. (A. Hamaker/D. Hillyer)
20. CC&R Citizen Advisory Committee and the Board's CC&R Committee (Masters/Vomund) recommending board approve third and final notice for non compliance. (S. Kukkola)

**A. Owner:** Steve Bejanski and Susan Bakalova  
**Address:** 2825 King Edward Drive  
**Village:** Crown Village, Unit 3, Lot 134, APN 125-281-241  
**Violation:** Failure to complete the exterior renovation of the property, including the landscape improvements.

**B. Owner:** Boris and Robin Bogdanich  
**Address:** 1299 Manning Drive

**Village:** Marina Woods, Lot 123; APN: 110-361-041

**Violation:** Failure to obtain Design Review Committee approval for the gates and the concrete paving installed.

## **General Business**

21. **Public Hearing:** Public Hearing on Landscaping and Lighting Assessment Districts (LLAD). (*A. Hamaker*)
  - a. Hold Public Hearing to approve budgets and assessments rates for the Landscaping and Lighting Assessment Districts for fiscal year 2008-09.
  - b. Approve Resolution No. 2008-13 Confirming Engineer's Report, Diagram, Annual Assessment, and directing auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2008-09 in Stonegate - L&L #1, - Oak Tree - L&L #2, Oakridge - L&L #3, Green Valley Hills - L&L #5, La Cresta - L&L #6, Crescent Ridge - L&L #7, Lake Forest - L&L #8, Francisco Oaks #10, Marina Hills, L&L #11, Highland Hills Unit 3- L&L #13, Wild Oaks - L&L #14, Silva Valley - L&L #15, Bass Lake - L&L #16, Creekside Greens – L&L #18, Roadway - L&L #19, Highland Hills Units 1 & 2- L&L #20, Promontory – L&L#22, Highland View-Highland Hills-Sterlingshire Village – L&L #25, Hollow Oaks – L&L #23; North Commercial Blvd-L&L#37 and Valley View – L&L #38.
22. **Public Hearing.** Public hearing on Fiscal Year 2008-09 appropriations limit. (*A. Hamaker*)
  - a. Hold Public Hearing to consider Resolution 2008-14 adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2008-2009.
  - b. Approve Resolution 2008-14 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2008-2009.
23. Receive and approve Preliminary 2008-09 Budgets (*A. Hamaker*):
  - a. Approve Resolution 2008-15 Adopting the Fiscal Year 2008-2009 General Fund and CC&R (covenants, conditions & restrictions) Fund Budgets.
  - b. Approve FY09-14 Capital Improvement Budget (*D. Hillyer*)
24. Nominate Region 2 director for California Special Districts Association Board of Directors. (*W. Lowery*)
25. Discuss eligibility for application to the California Special Districts Association as a Distinguished District. (*W. Lowery*)
26. Review items pulled from Consent Calendar for action. (*President Vandegrift*)
27. President update of Board committee assignments. (*President Vandegrift*)

## **General Manager Reports** (*W. Lowery*)

## **Board of Directors Comments & Future Agenda Items**

## **Adjournment**

***ADA COMPLIANCE STATEMENT***

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [mail@edhcsd.org](mailto:mail@edhcsd.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.*



**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING**

**June 12, 2008**

**MINUTES**

**CLOSED SESSION**

President Bill Vandegrift brought the regular meeting to order on Thursday, June 12, 2008 at 6:30 p.m. Directors Larry Brilliant, Justin Masters, Tony Rogozinski and Rob Vomund were in attendance. Also present were Assistant General Manager Sandi Kukkola and General Manager Wayne Lowery

President Vandegrift announced that the board was entering closed session and asked if there were public comments on closed session items. Hearing none, Vandegrift closed the public session and the board entered closed session.

- A. **Closed session under California Government Code §54956.8, conference with real estate negotiator prior to the purchase, sale, exchange or lease of real property in the El Dorado Hills Business Park.**
- B. **Closed session under California Government Code §54956, conference with legal counsel on potential litigation filing complaint with El Dorado County Court against Gwen Wilten (Stonegate Village).**
- C. **Closed session under California Government Code §54956., conference with legal counsel on potential litigation filing complaint with El Dorado County Court against John Rice (Governors Village, Unit 3) for non-compliance.**

**CALL TO ORDER**

President Bill Vandegrift brought the regular meeting to order at 7:10 p.m. announcing that the Board had just completed closed session. Directors Larry Brilliant, Justin Masters, Tony Rogozinski and Rob Vomund were in attendance. Also present were Executive Assistant Charlene Ambrose, Recreation Director Marni Francisco-Cady, Director of Finance Allison Hamaker, Planning Director Dianna Hillyer, Assistant General Manager Sandi Kukkola, General Manager Wayne Lowery, and Parks Director Kent Oakley. Also present were 4 staff members and 24 members of the public.

**ADOPTION OF AGENDA**

**Motion No. 1. Director Rogozinski moved and Director Masters seconded the motion to approve the agenda. Motion carried 5-0-0.**

### **PRESENTATIONS & ANNOUNCEMENTS**

**D. President's report on Closed Session Board actions.**

President Vandegrift reported that the board took no action on closed session item A. and staff was directed to take to counsel to initiate litigation on items B. and C. regarding the CC&R non-compliance issues.

**E. Recognize employee *Sherry Shannon*, Senior Accountant, for her outstanding performance while assisting with management of the Department of Finance during its transition between department directors; providing timely, accurate budget documents and other financial reports for management; her role in securing an unqualified annual audit, and her instrumental role qualifying the District for the FY 2006-07 Outstanding Financial Reporting Award from the California Society of Municipal Finance Officers.**

Kukkola recognized Sherry Shannon prefacing that she has known Sherry for 20 years dating back to when Sherry was a pre-school teachers aid. Sherry is known for providing correct and timely financial reports and statements almost immediately upon request.

A plaque was presented and flowers were given to her. Sherry said that for eight years it has been an honor to work at the District and with each finance manager or director she has worked over the years she had a great opportunity to learn from each of them.

### **COMMUNITY COMMENT**

President Vandegrift welcomed community comment. Comment was given as follows:

1. Chris Pedersen – Mather impact to EDC
2. Mike Betts – Paul Raveling written communication, EIR Prep letter
3. Doug Murray – Mather resolution
4. Tara Mccann – Mather
5. John Kerhlikar – Mather
6. Marily Badger – Mather expansion
7. Bill Bryant – Mather
8. John Everett – LL&Ds
9. Susan Parker – extend sidewalk up Schooner Dr. to Francisco Dr.
10. Paul Raveling – his written communications

Director comments on community comments were as follows:

Director Brilliant stated the CSD resolution 2007-28 approved and signed November 8, 2007 by the Board is fair, accurate and their opinion was asked to be heard.

Director Masters stated the CSD board unanimously agreed to adopt said resolution.

### **REVIEW OF WRITTEN COMMUNICATION**

1. **Stephen P. Noe**, President and CEO, Sportex Construction Services, Inc, letter date May 7, 2008: Alleviating concerns of lead based materials in synthetic sports turf.
2. **Paul Raveling** letter dated May 29, 2008: EDHCSD Resolution 2007-28, regarding EIR Preparation for the Mather Airport Master Plan.
3. **Paul Raveling** letter dated June 3, 2008: Update to Mather Airport information.

### **COMMUNITY SERVICES DISTRICT CALENDAR**

#### **4. June – July 2008 Calendar of District Events and Activities.**

General Manager Lowery asked that everyone review the calendar as there are too many items to highlight during the next two busy summer months. He did comment that with increased attendance at the summer concerts the staff felt security should be hired as well as enforcing the no glass policy.

### **CONSENT CALENDAR**

General Manager Wayne Lowery asked on behalf of Assistant General Manager Sandi Kukkola that item 20a. & b. final notices for CC&R non compliance be pulled from the agenda.

Items 13 and 19 were requested to be pulled for discussion by Director Masters.

**Motion No. 2.** Director Masters moved and Director Brilliant seconded the motion to approve the consent calendar items with the exception of pulled items 13 and 19 as follows:

5) May 2008 Parks Department Report; 6) May 2008 "The Rec-Check" Recreation Department Report; 7) May 2008 Communications Report Update; 8) Approve the minutes of May 8, 15, and 27, 2008 meetings; 9) Approve Cash Disbursements through May 31, 2008; 10) Approve April 30, 2008 Finance Report; 11) March 31, 2008 Quarterly Treasurer's Report; 12) Administration & Finance Committee (Brilliant/Vandegrift) recommendation to approve GASB 34 capital asset Policy No. 3290.12.06 Works of Art and Historical Treasures; 14) Resolution 2008-09 Directing the Auditor of El Dorado County to Levy and Collect CC&R Assessments for

**Fiscal Year 2008-2009; 15) GASB 45 Postemployment Medical Benefits. A. Accept the actuary's report titled "Actuarial Valuation of Postemployment Medical Benefits" dated July 1, 2007. B. Adopt the CalPERS "Agreement and Election" and "Delegation of Authority" Resolutions No. 2008-10 and 11 as required to participate in the CalPERS trust fund; 16) Approve upcoming board member meetings and/or reports of recent board committees including upcoming schedule of meetings and training programs; 17) Resolution No. 2008-12 Declaring an Election be Held in its Jurisdiction, Consolidation with Other Districts, and Requesting Election Services; 18) Quadriga Landscape Architecture and Planning, Inc. (Quadriga) as a pre-qualified Professional Design Services Consultant and add to District's Bidders List;**

**Motion carried 5-0-0.**

### **GENERAL BUSINESS**

#### **21. Public Hearing: Public Hearing on Landscaping and Lighting Assessment Districts (LLAD).**

- a. **Hold Public Hearing to approve budgets and assessments rates for the Landscaping and Lighting Assessment Districts for fiscal year 2008-09.**
- b. **Approve Resolution No. 2008-13 Confirming Engineer's Report, Diagram, Annual Assessment, and directing auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2008-09 in Stonegate - L&L #1, - Oak Tree - L&L #2, Oakridge - L&L #3, Green Valley Hills - L&L #5, La Cresta - L&L #6, Crescent Ridge - L&L #7, Lake Forest - L&L #8, Francisco Oaks #10, Marina Hills, L&L #11, Highland Hills Unit 3- L&L #13, Wild Oaks - L&L #14, Silva Valley - L&L #15, Bass Lake - L&L #16, Creekside Greens - L&L #18, Roadway - L&L #19, Highland Hills Units 1 & 2- L&L #20, Promontory - L&L#22, Highland View-Highland Hills-Sterlingshire Village - L&L #25, Hollow Oaks - L&L #23; North Commercial Blvd-L&L#37 and Valley View - L&L #38.**

Lowery introduced Allison Hamaker, Director of Finance who was hired in February, to conduct the public hearing and give a presentation on the background of Landscaping and Lighting Assessment Districts (LLAD's). Hamaker gave an overview of the process of the public hearing. Jeanette Hynson of SCI, Inc. was present to field any questions on the Engineer's Report.

Director Brilliant relayed that the people vote on LLADs that require 50% +1 approvals and that more communication to the public would be valuable.

Director Vomund asked for more detail on reserves and the services for LLAD costs to each individual LL district. Ms. Hynson pointed out the detail provided in the Engineer's Report.

The public hearing was formally opened to the public.

John Everett gave comment at the public hearing. With no further public input, the public hearing was closed.

**Motion No. 3.** Director Brilliant moved and Director Vomund seconded the motion to approve Resolution No. 2008-13 Confirming Engineer's Report, Diagram, Annual Assessment, and directing auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2008-09 in Stonegate - L&L #1, - Oak Tree - L&L #2, Oakridge - L&L #3, Green Valley Hills - L&L #5, La Cresta - L&L #6, Crescent Ridge - L&L #7, Lake Forest - L&L #8, Francisco Oaks #10, Marina Hills, L&L #11, Highland Hills Unit 3- L&L #13, Wild Oaks - L&L #14, Silva Valley - L&L #15, Bass Lake - L&L #16, Creekside Greens - L&L #18, Roadway - L&L #19, Highland Hills Units 1 & 2- L&L #20, Promontory - L&L#22, Highland View-Highland Hills-Sterlingshire Village - L&L #25, Hollow Oaks - L&L #23; North Commercial Blvd-L&L#37 and Valley View - L&L #38.

**Motion carried 5-0-0.**

**Motion No. 4.** Director Brilliant moved and Director Rogozinski seconded the motion to refer to Administration and Finance Committee (Brilliant/Vandegrift) a review of the LLAD's as well as a staff review of of the LLAD's for accuracy by the end of the next quarter. Motion carried 5-0-0.

**22. Public Hearing. Public Hearing on Fiscal Year 2008-09 appropriations limit.**

- a. Hold Public Hearing to consider Resolution 2008-14 adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2008-2009.
- b. Approve Resolution 2008-14 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2008-2009.

Lowery asked Hamaker to conduct the public hearing on the Fiscal Year 2008-09 appropriations (GANN) limit. Hamaker stated this is a ministerial matter with an opportunity for the public to comment if desired.

The public hearing was formally opened to the public. Hearing no public comment, the public hearing was closed.

**Motion No. 5. Director Masters moved and Director Vomund seconded the motion to approve Resolution 2008-14 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2008-2009.**

**Motion carried 5-0-0.**

**23. Receive and approve Preliminary 2008-09 Budgets.**

- a. Approve Resolution 2008-15 Adopting the Fiscal Year 2008-2009 General Fund and CC&R (covenants, conditions & restrictions) Fund Budgets.**
- b. Approve FY09-14 Capital Improvement Budget**

**Item a.:** Hamaker gave a PowerPoint comprehensive presentation showing how the Board's Priorities in the three strategic initiatives, Customer Service, Internal Processes and Learning and Growth, were incorporated in the department budget requests.

Lowery complimented all staff and the finance staff for their work and diligence during this budget process. His only regret is the public has not been as interested as he would like them to be.

Director Comments were as follows:

Director Masters asked about Serrano Village J and CIP transfer. He also asked if this budget has addressed the priorities of the board. He thought the two workshops were rapid.

Director Rogozinski said a budget is never perfect; and there is an opportunity at mid year to review the budget to determine if it is on course. He would like to see the board go forward with approval as presented and adjust as necessary.

President Vandegrift told Director Masters he has had an opportunity to raise these questions in the past two special board meetings on this subject matter as well as to ask any questions to the staff during this past month.

Director Brilliant questioned streetscape improvements in the budget and desired additional information on a dog park before feeling comfortable approving this budget.

Planning Director Dianna Hillyer asked if she could address the comments. She said that when the Board adopted the Master Plan they adopted these items. She is proud to say the CSD has delivered on all priorities in the Master Plan to date. The dog park is a strategy to address and the dog park people are willing to invest funds to make this a reality. The Capital Improvement Plan (CIP) addresses the priorities.

Lowery stated there is an \$11M deficiency and funding mechanisms need to be addressed. He asked for public input.

Director Brilliant asked for an opportunity as a board to decide as a whole, not just taking input from local residents regarding the streetscape, El Dorado Hills Boulevard as examples.

Hillyer reiterated that the Parks and Planning Committee reviews and then makes recommendations to the board.

Director Rogozinski asked again that the board stick with what was agreed upon.

Public Comments received were as follows:

Fred St. Jean/St. Andrews – funds for lights in St. Andrews Park can be re-allocated, and please confirm support for Senior Center.

Recreation Director Marni Francisco-Cady confirmed yes the Senior Center is fully funded through the General Fund budget.

Fred St. Jean – asked where the consultants fees were hidden in the budget.

Noelle Mattick/St. Andrews – attended the Streetscape/St Harris McCabe Workshop and public support was not just from residents of St. Andrews Village, asks that this be moved forward.

**Motion No. 6. Director Rogozinski moved and Director Vomund seconded the motion to Approve Resolution 2008-15 Adopting the Fiscal Year 2008-2009 General Fund and CC&R (covenants, conditions & restrictions) Fund Budgets.**

**Motion carried 5-0-0.**

**Item b.: The Board reviewed the draft FY 2008-09 Capital Improvement Budget.**

**Motion No. 7. Director Masters moved and Director Brilliant seconded the motion to continue the consideration to adopt the Fiscal Year 2009-2014 Capital Improvement Budget to a special meeting.**

**Motion failed 2-3-0 (Roll call: Brilliant Aye, Rogozinski No, Vandegrift No, Vomund No, Masters Aye).**

General Manager Wayne Lowery responded to an inquiry that if there was a postponement would it hold anything up. He stated the postponement does hold up the staff's ability to move forward on pending capital projects.

Director Brilliant relayed he felt the single most important document the Board struggles with is the five-year Capital Improvement Plan and would request one meeting on the one single subject matter.

Director Vomund shared that this was a reasonable request and agrees also to a focused meeting rather than to drag it out.

Director Rogozinski stated the Board wants to stop unnecessary special board meetings.

President Vandegrift said the staff has put a lot of time into this and prepared for and held two special board meetings on the budget. With an opportunity to move forward he sees this as process not results and would vote against continuing the budget to a special meeting.

Director Rogozinski suggested holding a Rules of Engagement workshop with the board and staff to seek alternate ways of doing things with a new set of eyes. A plan is never perfect and can be adjusted while moving forward for approval.

Director Master said the Board needs to look at the monies associated with the five year CIP.

Director Brilliant said with over ten million spent on Promontory four million was taken from something else. What would be lost in postponing approval; he can't tell what 45 or 60 days would hold up. He would like the board to come to a consensus.

President Vandegrift called for a roll call vote but motion failed.

**Motion No. 8. Director Rogozinski moved and Director Vomund seconded the motion to approve the Fiscal Year 2009-2014 Capital Improvement Budget.**

**Motion carried 3-2-0 (Roll call: Brilliant No, Rogozinski Aye, Vandegrift Aye, Vomund Aye, Masters No).**

**24. Nominate Region 2 director for California Special Districts Association Board of Directors.**

Lowery reviewed the request by CSDA for a nomination for a Region 2 board director. With no interest, no action was taken.

**25. Discuss eligibility for application to the California Special Districts Association as a Distinguished District.**

Lowery asked Director Brilliant, as a CSDA board director, to review the item. Director Brilliant stated this is a fairly new program and the award has only been out a couple



years. The District meets or exceeds the standards and shows the community the District has high standards.

No action was taken as it was decided this \$1,000 was unbudgeted.

**26. Review items pulled from Consent Calendar for action.**

**13) Administration & Finance Committee (Brilliant/Vandegrift) recommendation to approve proposed CalCard purchase program, Policy No. 3100.280 through 285, and authorization for the General Manager to sign the Master Service Agreement;**

Director Masters pulled this item. He was concerned with risk and liability. He mentioned an abuse case.

The staff fully supports obtaining acknowledgement of training in writing from each card holder. Hamaker relayed to Director Masters that each holder of the card will annually acknowledge in writing receipt of training and instruction on use of the CalCard.

**Motion No. 9. Director Masters moved and Director Vomund seconded the motion approve proposed CalCard purchase program, Policy No. 3100.280 through 285, with modified language of the policy.**

**Motion carried 5-0-0.**

**19) Approve the transfer of CIP funds remaining in eight (8) accounts as of 6/30/2008 to original funding sources.**

Director Masters pulled this item out of concern of losing the monies being set aside for future projects. Lowery said the concerns were valid, in light of the fact board members are possible of changing during the fiscal year.

Director Vomund asked if they could approve the completed projects. Director Brilliant asked if the monies could go into undeclared funds.

**Motion No. 10. Director Masters moved to release the funds in the three Completed Projects but hold onto the funds in the five Future Projects, not active.**

**Motion failed.**

Hillyer stated this was a ministerial function. Lowery recommends the board adopt the staff recommendation.

**Motion No. 11. Director Vomund moved and Director Rogozinski seconded the motion to approve the transfer of CIP funds remaining in eight (8) accounts as of 6/30/08 to original funding sources.**

**Motion carried 5-0-0.**

**20) C&R Citizen Advisory Committee and the Board's CC&R Committee (Vandegrift/Masters) recommending board approve third and final notice for non compliance: A. Steve Bejanski and Susan Bakalova, 2825 King Edward Drive, Crown Village, Unit 3, Lot 134, APN 125-281-241 for failure to complete the exterior renovation of the property, including the landscape improvements, and B. Boris and Robin Bogdanich, 1299 Manning Drive, Marina Woods, Lot 123; APN: 110-361-041 for failure to obtain Design Review Committee approval for the gates and the concrete paving installed.**

This item was pulled from the agenda by staff and no action will be taken at this meeting.

**27. President update of Board committee assignments.**

Lowery reviewed the following updates to the roster: Director Vomund will be on the CC&R Committee and President Vandegrift will be on the Parks and Planning Committee. The Solid Waste Committee will be re-named Franchise Management Committee, combining Solid Waste, Utilities and Environmental areas.

**GENERAL MANAGER REPORT**

1. Asst. G. M. is conducting HR needs assessment.
2. Compliments to Ed Lenger and his staff for managing facilities and pools in busy summer season without key member Earl Kreger.
3. Kudos to Charlene Ambrose for last Friday's busy day with getting board package, special budget meeting package and Recreation Committee Meeting all coordinated and delivered in one day.
4. Dianna Hillyer relayed at the County meeting this week two key items:
  - a. Latrobe Maintenance Yard was re-zoned to commercial use – plan development.
  - b. population sign on Hwy 50 is updated and the El Dorado Hills boundary sign location has been corrected between Cameron Park and EDH.

**BOARD OF DIRECTORS COMMENTS AND FUTURE AGENDA ITEMS**

1. Director Brilliant – a. wants to see the purchasing policy; b. CSDA training for Board in San Diego is recommended; and c. Board members encouraged to visit the Community Park pool event on Saturday.
2. Director Masters – General Manager's evaluation is due June 30th .

3. Director Vomund – has learned a tremendous amount in first 30 days. He has always admired Wayne Lowery and his team at the CSD but his admiration and respect for the staff has grown.
4. Director Rogozinski – a. welcomed Director Vomund and said he is doing an outstanding job and asked him to keep up the good work; and b. Suggests a working session between department heads and board members on rules of engagement at board meetings and set the framework for possible new directors after the election.

**ADJOURNMENT**

President Vandegrift adjourned the meeting at 10:30 pm.

APPROVED: Wm. F. Vandegrift DATE: 7.15-2008  
 Wm. F. Vandegrift, President  
 EDHCSD Board of Directors

ATTEST: Wayne A. Lowery DATE: 7.15.08  
 Wayne A. Lowery, General Manager  
 Secretary to the Board of Directors

# El Dorado Hills CSD

Budget for the Year Ending June 30, 2010

**DRAFT FINAL**

2010

## **Mission Statement**

Improve the quality of life for El Dorado Hills residents through responsible leadership and by providing superior service and facilities.

All questions concerning the District's budget should be directed to the Finance Department at 1021 Harvard Way, El Dorado Hills, CA 95762, phone number (916) 614-3207. This report will also be provided on the District's website at [www.edhcsd.org](http://www.edhcsd.org) under the Finance Department's page.

# El Dorado Hills CSD

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## Budget for the Year Ending June 30, 2010

### Board of Directors

- Tony Rogozinski, President
- Billy Vandegrift, Vice President
- Justin Masters, Director
- Noelle Mattock, Director
- Guy Gertsch, Director

### General Manager

- Wayne A. Lowery

### Department Heads

- Marni Francisco-Cady, Director of Recreation
- Allison Voigt Hamaker, Finance Director
- Dianna Hillyer, Director of Planning
- Sandi Kukkola, Assistant General Manager, and  
Director of Administration
- Kent Oakley, Director of Parks

### Finance Staff

- Sherry Shannon, Senior Accountant
- Lotus Cole, Accounting Specialist
- Betty Engelhardt, Administrative Assistant
- Wanda Kelly, Administrative Assistant



**Questions and Feedback:**

El Dorado Hills CSD residents are encouraged to participate in the budget planning process by attending budget work sessions and public hearings. Citizens also have the opportunity to address issues at any District Board meeting during the year. Board meetings are generally held on the second Thursday each month at 7:00 p.m. in the Pavilion located at 1021 Harvard Way.

## General Manager's Budget Message

Please accept on behalf of the District's Executive Management Team the Budget for Fiscal Year 2009-2010. This budget document provides detailed information about the revenues and expenditures forecast for the District in the coming year.

## Looking Back

In the recent past, El Dorado Hills has grown tremendously, and the Community Services District (CSD) has been involved in making that growth attractive, and in creating the community that is so prized here in the hills above Sacramento. This last year, the District completed Phase II of Promontory Community Park, home for many leagues, and a jewel in the community. The roads we drive every day to work, to shop, and to play continue to be improved one piece at a time, with trees and flowers beautifying the medians. Community concerts, recreation classes, and educational opportunities are benefiting our families. The CSD is certainly enriching El Dorado Hills.



## Meeting the Fiscal Challenges

Since September of 2007, the enormous growth led by the housing industry has slowed to a crawl. Housing prices dropped precipitously. In response, the County Assessor offered to reset the property taxes on all homes built within the last five years. The effect on the District's budget is to stop the long-term growth of tax revenue for the coming year. It is projected by the County that property taxes will be the same as last year, with no growth. To be conservative, the District has chosen to reflect a decline in property tax revenues of 1%.

In addition to this challenge, Propositions 1A-1E failed to pass in the special election of May 19<sup>th</sup>, 2009 which would have bolstered the State budget. In response, the Governor pledged to shift revenues from local municipalities to the state. It is estimated that the loss to the District will be approximately \$451,000. District staff reviewed possible options to provide the funds, and cut services and supplies. Many thanks go to the Department Heads and staff for their diligent review of both expenditures and procedures. In spite of these hurdles, the 2010 budget is balanced and strong, with no deficit spending.

Looking forward, the 10-year forecast shows fund balance growing, with a slight dip in 2012, but predicts a sustainable future as long as the economy does not deteriorate further in the coming year.

## Future Goals

Staff will pursue performance goals in the District's Balanced Scorecard, and CIP projects proposed for 2010 will move forward, including repairing the community pool, improving Brooks Gym, adding a parking lot across from Oak Ridge High School, and paving over New York Creek Trail asbestos.

A new focus for the coming year will be to eliminate the subsidization of several Landscaping and Lighting Assessment Districts (LLAD). The Board has committed to a three-year phase-out of subsidies for the LLADs, which will mean property owners will need to vote in levy increases, or suffer a lowered level of service. The first step in 2010 will be to communicate, as the District will reach out to each LLAD involved.



### **Acknowledgements**

I appreciate our dedicated staff. They have spent many hours reviewing the operations of their departments and suggesting cost savings that will ensure the District is sustainable into the future. Thanks especially to the budget team, which includes Finance Director Allison Hamaker and Senior Accountant Sherry Shannon. They do a remarkable job facilitating the preparation of this budget document and providing leadership in managing the fiscal affairs of the District.

**Wayne A. Lowery**

General Manager

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El Dorado Hills CSD 6/30/2010

## Part 2: Budget Guide

A budget serves many purposes. In addition to its inherent value as a resource and spending plan for the District, it informs the public about the District's financial strategies and provides the documentation needed for other financial-related matters such as audits, loans, and grants.

The goal of the District's annual budget is to provide a plan that allocates resources to meet the needs and desires of El Dorado Hills residents. The budget is one way in which the District Board and District Staff respond to the community's needs. It balances District revenues and costs with community priorities and requirements. The District's fiscal year is July 1<sup>st</sup> to June 30<sup>th</sup>.

In preparing the FY 2009-10 annual budgets, District staff reviewed the 2008-09 fiscal year and estimated the expenditures and revenues anticipated for the next year. The District Board created a strategic plan, and gave priorities for the CIP. The Board also reviewed District contracts and directed staff to consider adding contract staff for the Parks Department as a way to reduce expenditures. As a result, this annual budget incorporates revenues and expenditures that are expected to be incurred during FY 2009-10.

### District-wide Financial Plan

El Dorado Hills CSD manages several funds: a General Fund, 22 active Landscaping and Lighting Assessment District Funds (LLADs), the Design Review and Covenants, Codes and Restrictions Fund (CC&Rs), the Park Impact Fee Fund (PIF), the In-Lieu Fee Fund, the Oak Tree Preservation Fund, and bonds for Wild Oaks Park and El Dorado Hills Community Park.

These funds are restricted; they must be kept separate and only used for their designated legal purpose. Of these funds, the first three have annual budgets that must be approved annually by the Board of Directors.

### Budgeted:

1. General Fund. The operating budget for the 2010 year is projected to be \$7,696,711, with the majority coming from property taxes, then program fees, franchise fees, grants, and interest. The General Fund supports District Personnel, the Recreation Programs, and maintenance of many facilities. The franchises of solid waste pickup and cable service pay the District franchise fees, and are managed by outside companies.
2. LLAD Fund. The LLAD budget for 2010 is projected to be \$1,568,798 for operating expenditures, plus an additional \$2,589,250 for reserves. There are 24 LLADs. Twenty-two LLADs are currently active; Valley View is on hold, and the new Lake Forest Park ballot will be counted June 11, 2009.
3. CC&R Fund. Beginning fund balance is -\$75,214 and revenues are projected to be \$159,085, for a total available of \$83,871 and operating costs for 2010 of \$158,262. The ending fund balance is projected to be -\$74,390. The revenues for CC&R enforcement are set at \$10/parcel, and do not cover the costs of administering the service. Design review fees vary considerably from year to year, depending on the permits pulled by property owners. See the chart on page 65 for detail.

### Fund Balance, Managed Internally:

4. PIF. The amount in this account is currently \$2,800,000 from fees paid by developers as per the District's Nexus Study. These funds are to be used to build new facilities or facilities that benefit the District as a whole.
5. In-Lieu Fund. When a developer builds a subdivision, the California Quimby law requires 5 acres be donated per 1,000 population in the development for the purpose of a park. If the developer under-dedicates land, the area is appraised, and money in-lieu of land is given to the District to purchase or develop

land nearby that will benefit that population. Currently the District holds \$8,000 in-lieu, which has been earmarked for the CIP to help repair the community pool.

6. Oak Tree Preservation Fund. \$144,000 is in this fund, which is set aside to receive fines by residents for cutting down Oak Trees. The District uses this fund to plant oaks. These funds have been earmarked for construction of the northern EDH Boulevard median.

The Capital Improvement Plan (CIP) is not a fund, but draws from these funds as appropriate, and from grants and donations to accomplish the new project priorities of the Board, as reflected in the chart on page 59. In February 2009, the Board formalized their top four priorities:

1. Harvard Way parking lot in conjunction with El Dorado Union High School District
2. Repair/improvement of the Community Pool
3. Lake Forest Park (if affirmatively re-balloted in June 2009)
4. New York Creek Trail

The first two projects will have some funding by the General Fund in the current year, along with Brooks School Gym Renovation, which is already in progress. Of the total project budget request for 2010 of \$3,681,313, the General Fund is providing \$883,693. The Board approved the current year CIP on Tuesday, June 2, 2009. See page 58 and 59 for detail on new and ongoing projects and their funding sources.

When each project is completed, any extra money remaining reverts to the fund that donated to the project.

### The Budget Process

The Finance Department maintains a calendar (see next page) which highlights budget schedule milestones and due dates, and provides forms to be used in the budget process. Departments prepared budget requests based on current strategic goals.

The initial analysis of the departments' operating budgets was performed by the Finance Director. Meetings with the Finance Director and the departments clarified departmental requests and prioritized proposed increases to departmental budgets.

The Preliminary budget is customarily accepted by the Board of Directors in May of each year, with the final presented to the Board in June. Budgets are adopted on a basis consistent with generally accepted accounting principles and the guidance of GASB, the Governmental Accounting Standards Board. All appropriations lapse at year-end, except for those relating to encumbrances, which are approved for carryover to the subsequent year. The General Manager has the authority to make adjustments within departmental budgets. Adjustments between funds require the approval of the Board of Directors.

Budgetary controls are maintained to ensure compliance with the budget as approved by the Board of Directors. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the fund and department level.

Department directors and other management staff with budgetary responsibilities are provided with a monthly "budget versus actual" expenditure report. Monthly financial statements and quarterly Treasurer's Reports



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are prepared for the Board of Directors, which include a budget-to-actual analysis for both revenues and expenditures. Revenue projections are revised as part of the mid-year budget analysis, and appropriations are adjusted, if required.

**Budget Calendar**

Thursday, January 29, 2009	1/29/09	Public workshop to receive comments from EDH residents and staff on strategic and budget planning issues for fiscal year 2009-2010.	Board, GM & Public
Thursday, February 12, 2009	2/12/09	LLAD engineer's contract approved	Finance
Thursday, February 12, 2009	2/12/09	Board to pass Resolution Ordering Preparation of Engineer Report LLAD	Board and Staff
Thursday, February 26, 2009	2/26/09	Board meeting for Cycle 2 (FY 2010) Strategic and Budget Planning	Board, GM & Public
Friday, March 6, 2009	3/6/09	Circulate draft February Financials	Finance
Thursday, March 12, 2009	3/12/09	Board meeting with staff for Cycle 2 (FY 2010) Strategic and Budget Planning. Board finalizes overall (FY 2010) Goals and Objectives	Board, GM, Staff & Public
Thursday, March 12, 2009	3/12/09	Circulate Draft Organizational Chart	Admin
Monday, March 16, 2009	3/16/09	Review/modify budget model	Finance
Monday, March 16, 2009	3/16/09	Confirm any new parcel/annexation information with Planning and SCI	Finance
Wednesday, March 18, 2009	3/18/09	Budget Master Forms complete	Finance
Tuesday, March 24, 2009	3/24/09	Initial budget meeting with Department Heads. Distribute Excel budget master.	Finance
Tuesday, March 24, 2009	3/24/09	GM/AGM completes meetings with Department Heads to review new staffing and program requests including DRC/CC&R Budgets	GM, AGM, Dept Heads
Monday, March 30, 2009	3/30/09	Current Year closeout revenue projections and expense projections adjusted in order to determine FY 2009 Fund balances due to Finance. Include all Department and LLADs	All Departments
Tuesday, March 31, 2009	3/31/09	Additions and changes to staff preliminarily approved by GM due to Finance with Org Chart	All Departments
Monday, April 6, 2009	4/6/09	Finance completes calculation of salary and benefit calculations	Finance
Monday, April 6, 2009	4/6/09	Develop CIP projections	Parks, Planning & Finance
Thursday, April 9, 2009	4/9/09	Department heads complete preliminary budget request.	All Departments
Friday, April 10, 2009	4/10/09	Finance merges salary and Department budgets	Finance
Friday, April 10, 2009	4/10/09	Circulate draft March financials	Finance
<b>Tuesday, April 14, 2009</b>	<b>4/14/09</b>	<b>1<sup>st</sup> draft of budget without narratives presented to and reviewed by Cabinet</b>	<b>GM, AGM, Dept Heads and Finance</b>
Thursday, April 16, 2009	4/16/09	Department Heads review 1 <sup>st</sup> draft and submit changes to Finance	All Departments

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Thursday, April 16, 2009	4/16/09	Department and program narratives due to Finance	All Departments
Monday, April 20, 2009	4/20/09	Department Heads submit final GM directed changes to Finance	All Departments
Monday, April 20, 2009	4/20/09	LLAD Budgets prepared and emailed to Assessment Engineer	Parks & Finance
<b>Tuesday, April 21, 2009</b>	<b>4/21/09</b>	<b>2<sup>nd</sup> draft of budget (with narratives) presented to and reviewed by Cabinet</b>	<b>GM, AGM, Dept Heads and Finance</b>
Tuesday, April 21, 2009	4/21/09	Budget message draft prepared by Finance	Finance
Thursday, April 23, 2009	4/23/09	Budget message changes requested	GM
<b>Tuesday, April 28, 2009</b>	<b>4/28/09</b>	<b>Final draft of budget (with narratives) presented to and reviewed by Cabinet. Draft delivered to Admin/Finance Committee</b>	<b>GM, AGM, Dept Heads and Finance</b>
Tuesday, April 28, 2009	4/28/09	Contact Dept of Finance for Gann Limit or develop best estimate	Finance
<b>Tuesday, April 30, 2009</b>	<b>4/28/09</b>	<b>Budget workshop, draft of budget reviewed by Admin/Finance Committee</b>	<b>Finance, Admin/Finance Committee</b>
Friday, May 1, 2009	5/1/09	Budget revisions directed by Admin/Finance Committee	GM, AGM, Department Heads
Monday, May 4, 2009	5/4/09	Receive Engineer's Report from Assessment Engineer	Finance
<b>Thursday, May 7, 2009</b>	<b>5/7/09</b>	<b>2<sup>nd</sup> budget workshop, draft of budget reviewed by Admin/Finance Committee if necessary</b>	<b>Finance, Admin/Finance Committee</b>
Thursday, May 14, 2009	5/14/09	Board reviews District FY 2010 budget. Board to preliminarily approve Engineer's report. Schedule June Public Hearing on proposed assessments	Engineer & Board
Friday, May 15, 2009	5/15/09	Budget revisions directed by Board	GM, AGM, Finance
<b>Tuesday, May 26, 2009</b>	<b>5/26/09</b>	<b>Revised draft of budget reviewed by Admin/Finance Committee, if necessary</b>	<b>Finance, Admin/Finance Committee</b>
Wednesday, May 27, 2009	5/27/09	Notice of Public Hearing – Gann Limit – Mountain Democrat	Finance
Wednesday, May 27, 2009	5/27/09	Notice public Hearing LLAD - same	Engineer
Friday, May 29, 2009	5/29/09	Budget revisions directed by Admin/Finance Committee	GM, AGM, Dept Heads
Thursday, June 11, 2009	6/11/09	Resolution, Staff report and Public Hearing for Gann spending limit. Resolution and Staff report for Board to adopt General Fund, CC&R and Capital Budget. Resolution and Staff report approving CC&R setting assessments. Public Hearing on Engineer's Report with Engineer attending. Resolution approving LLAD assessments	Board, GM
Tuesday, June 30, 2009	6/30/09	Budget entered in MOM system	Finance
<b>Tuesday, June 30, 2009</b>	<b>6/30/09</b>	<b>Approved budget published on website.</b>	<b>Finance &amp; Admin</b>
Monday, August 3, 2009	8/3/09	Direct charge info to County. File assessment roll with Auditor	Engineer & Finance

El Dorado Hills CSD 6/30/2010

## Community Profile

### History

The El Dorado Hills Community Services District is a California Special District (CSD) which was created May 21, 1962 by Resolution #98-62 of the El Dorado County board of supervisors. The CSD is located in the lower Sierra Nevada foothills in western El Dorado County about 25 miles east of Sacramento, just east of the city of Folsom, and adjacent to U.S. Highway 50 in an area overlooking the Sacramento Valley.

### Sphere of Influence

The area within the current CSD and its Sphere of Influence is 18,037 acres, or about 28.2 square miles. The Sphere of Influence includes areas that may be considered for annexation to the District. The El Dorado County Local Agency Formation Commission (LAFCo) may amend the Sphere of Influence from time to time. In September 2004, the LAFCo added Springfield Meadows, Carson Creek and Marble Mountain CSDs to the District's Sphere of Influence. It also finalized the annexation of Green Springs Ranch and Euer Ranch into the CSD.

### Population

The CSD's community has experienced considerable growth over the past 15 years, and now serves a population of 42,000. It is expected that the CSD will reach a built-out population of 58,000 by the year 2020.

### Services

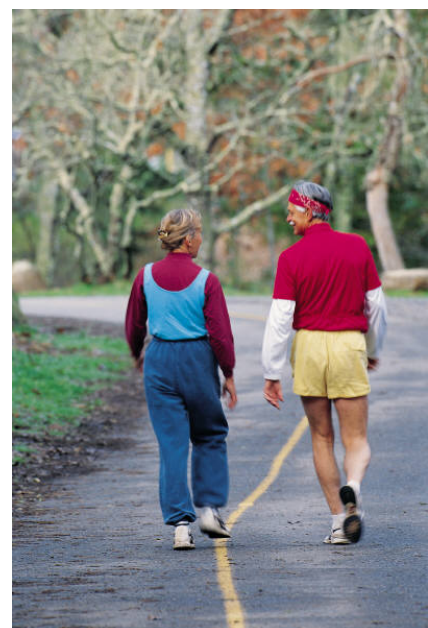
The CSD is the primary provider of park, recreation, and open space services to the El Dorado Hills area. The CSD owns and manages almost 267 acres of land, including 186 acres of parks, of which 32 are undeveloped, and 81 acres of open space. Additionally, the CSD provides garbage collection, and cable television services through private franchises as well as enforcement of covenants, conditions and restrictions (CC&Rs) and management of 22 active street lighting and landscaping assessment districts.

### Governance

The CSD is governed by a board of five directors who are publicly elected at-large for a four-year term, with staggered terms replacing either two or three directors at election time. A full-time staff of 45 is supervised by a contracted General Manager. The CSD is a long-time member of the California Special Districts Association, the California Park and Recreation Society, and the National Recreation and Park Association.

### Economy

The CSD continues to be closely allied with the economy of the Sacramento Metropolitan Statistical Area (MSA) that includes El Dorado Placer, Sacramento, and Yolo Counties. With recent drops in housing prices, homes held short-term have been reassessed by the El Dorado County Assessor, and property taxes for those homes have been lowered accordingly. The County Assessor does not anticipate that this will continue into 2010, but gives a positive forecast of slow growth in values and stability for the future. In addition to regional and local impacts on the economy, the CSD continues to monitor the impact of the State of California's fiscal issues and the probability of Prop 1A funds being borrowed from the CSD to help balance the State's budget.



El Dorado Hills CSD 6/30/2010



## Budget Strategies

February 26, 2009, the Board provided District Staff with these Strategic goals:

## Customer Service

Commitment: The Customer Service Commitment defines how the El Dorado Hills Community Services District meets appropriate service levels for our customers.

Definition: Establish a customer service approach that will

- delight customers
- increase public awareness
- and leverage our resources.

## Finance

Commitment: The Finance Commitment defines how the El Dorado Hills Community Services District will remain financially viable.

Definition: Foster a culture that promotes

- sound decisions based on accurate financial data
- provides simple and transparent reporting
- reduces bureaucracy to allow flexibility to change course when appropriate
- continues to adapt and adjust the long range fiscal forecast model to meet the changing needs of the El Dorado Hills Community District
- and nurtures expedient partnerships.

## Internal Process

Commitment: The Internal Processes Commitment defines the way we efficiently and effectively manage daily operations and long-range planning.

Definition: Expand internal processes by

- developing and implementing processes in a collaborative fashion
- consistently implementing and adhering to policies and procedures
- driving efficient daily operational tasks
- and strengthening interdepartmental communications.

## Learning and Growth

Commitment: The Learning and Growth Commitment defines how we invest in our people.

Definition: Cultivate an organization that

- provides professional development opportunities that deliver value-add to the El Dorado Hills Community Services District.



## Policies

### **POLICY TITLE: PROGRAM BUDGET MAINTENANCE**

#### **POLICY NUMBER: 3020**

3020.10 It is the policy of the District to increase fees for programs that have an impact of being over budget. Recreation programs shall be evaluated on a program by program basis when determining increased fees.  
Source: Motion carried March 28, 1991.

### **POLICY TITLE: PROGRAM FUNDING PRIORITY**

#### **POLICY NUMBER: 3030**

3030.10 Funding priority shall be given to community and family events first before any other recreation activity.  
Source: Motion carried February 25, 1993.

### **POLICY TITLE: MANAGEMENT AND BUDGET POLICIES**

#### **POLICY NUMBER: 3270**

##### **Financial Management Policies**

The El Dorado Hills Community Services District's financial policies establish long-term policy guidance for conducting the District's financial activities. The Board of Directors has established these policies to meet the following objectives:

##### **General Policies**

- 3270.10 All current operating expenditures will be financed with current revenues.
- 3270.20 Budgetary emphasis will focus on providing high quality District services, recognizing the fundamental importance to the public, of public safety and properly maintained infrastructure and their related programs.
- 3270.30 The budget will provided sufficient funding for adequate maintenance and orderly replacement of capital assets and equipment.
- 3270.40 The budget will reflect a higher priority for maintenance of existing facilities than for the acquisition of new facilities.
- 3270.50 Future maintenance needs and operational costs for all new capital facilities will be conservatively estimated and added costs will be recognized and included in future year's budget projections.
- 3270.60 Quality community services, with a focus on cost savings, remain important budgetary goals.
- 3270.70 Likewise, productivity improvements resulting in cost reduction will remain an important budgetary goal.

##### **Revenue Policies**

- 3271.10 Whenever possible, a diversified and stable revenue system will be maintained to avoid the District facing short-run fluctuations in any single revenue source.
- 3271.20 Revenues will be conservatively estimated, will be projected over the next five years and will be updated annually.
- 3271.30 Intergovernmental assistance in the form of grants or loans will be used to finance:
  - Capital improvements that are consistent with the Capital Improvement priorities and can be maintained and operated over time; and
  - Operating programs which can either be sustained over time or have a limited duration.

3271.40 One-time revenues will be used only to support capital projects that have operational funding in place or for other non-recurring expenditures.

3271.50 Fees and charges will be set at a level that supports the direct and indirect cost of the service provided.

### **Reserve Policies**

3272.10 The District will maintain prudent reserve funds to stabilize the District's fiscal base for anticipated fluctuations in revenues and expenditures, provide for unanticipated expenditures of a nonrecurring nature or to meet unexpected increases in service delivery costs within the fiscal year. The following reserve funds are to be utilized:

3272.20 Economic Uncertainty Reserve to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. Maintain General Fund Reserve level of 15% of discretionary General Fund Revenues. The reserve level should be reviewed at least semi-annually.

3272.30 Capital Replacement Reserve to provide for sufficient funds for the anticipated replacement of capital equipment and the maintenance of capital assets per the Browning Reserve Study. The goal for the General Fund Capital Replacement Reserve shall be set at, or exceed the minimum level, recommended in the Browning Reserve Study. Appropriations from these reserves will be to fund major capital replacement expenditures, replacement costs of existing equipment, vehicles, computers and office furnishings as they reach the end of their useful life.

3272.40 Compensated Absences Reserve to fund the District's liability to pay employees for unused vacation benefits upon retirement or termination.

3272.50 Funding of Reserves will come generally from one-time revenues, year-end fund balances and projected revenues in excess of projected expenditures. They will generally be reserved in the following priority order:

- Reserve for Economic Uncertainty/Emergencies
- Reserve for Capital Replacement
- Reserve for Compensated Absences

3272.60 Appropriation or use of funds from these reserves requires Board of Directors approval.

### **Debt Management Policy**

3273.10 It is the intent of the El Dorado Hills Community Services District to issue debt in a manner that adheres to federal and state laws, existing bond covenants and prudent financial management.

3273.20 The Board of Directors will annually review and adopt a Debt Management Policy. This policy will address inter-fund borrowing, short-term borrowing, long-term borrowing, and debt issuance. The policy will provide guidance for ensuring that financial resources are adequate to meet short-term and long-term service objectives and that financing undertaken by the District satisfy certain clear objective standards which allow the District to protect its financial resources in order to meet its long term capital needs.

### **Investment Policy**

3274.10 The Board of Directors will annually review and adopt an Investment Policy in conformance with the California Government Code. The policy will address the objectives of safety, liquidity and yield with respect to the District's financial assets.

### **Fees and Charges Policy**

3275.10 The fees and charges will be set to provide adequate resources for the cost of the program or service provided.

### **Purchasing Policy**

3276.10 The District will maintain a purchasing policy designed to support and enhance the delivery of governmental services while seeking to obtain the maximum value for each dollar expended.

**Performance Measures Policy**

3277.10 The General Manager, working with heads of departments, will annually develop performance measures to assess how efficiently and effectively the functions, programs and activities in each department are provided and for determining whether program goals are being met.

Source: Approved October 12, 2006

**POLICY TITLE: BUDGET CONTROL/RESPONSIBILITY**

**POLICY NUMBER: 3280**

3280.10 It is the responsibility of the Department Heads to hold spending to within their total Department budget for the current fiscal year.

3280.20 It is also the Department Heads' responsibility to propose any budget amendments to the General Manager in a timely manner so that they can be presented to the Board for approval.

3280.30 Department operations shall accurately reflect the adopted budget in its revenue estimations and distribution of Board approved appropriations among various accounts to meet the District's operational objectives.

Source: Approved February 17, 1994



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### Part 3: General Fund Budget Summary and 10-year Forecast

At the regular board meeting on June 11, 2009, the Board will accepted public comment on the FY 2009-10 Final Budget, after which the Board adopted the Budget. Although the bulk of activity is in the General Fund, sources of funding may vary and some activities appear in the LLAD budget, CC&R budget, or in other funds.

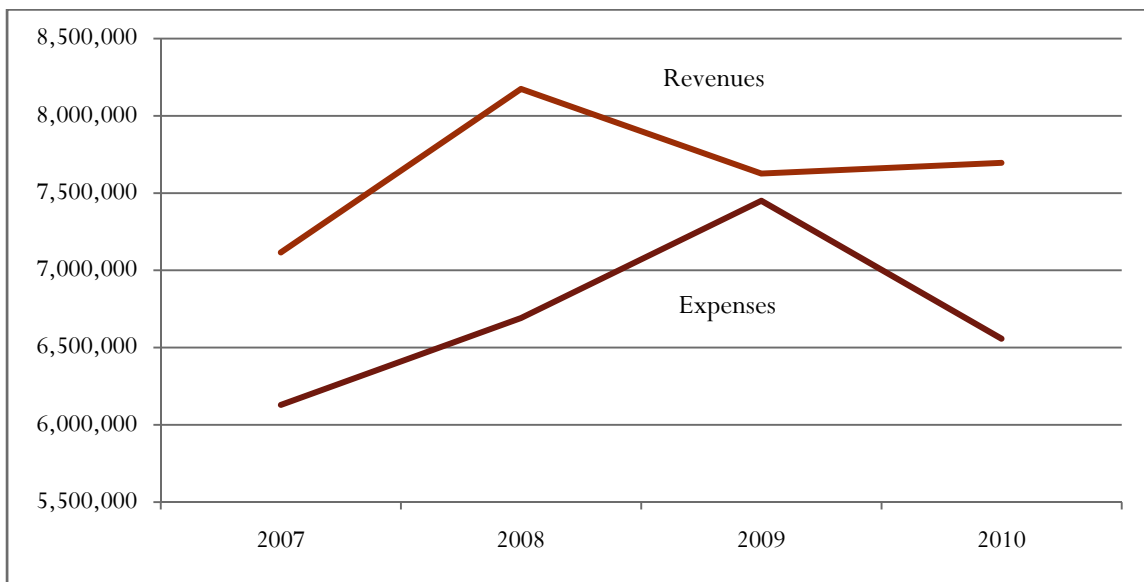
#### Major Assumptions:

1. The State of California will shift funds from the District in the amount of \$451,000.
2. New home and re-sales have leveled out from the drop of 2007-08.
3. Many homes have been reassessed by the County Assessor’s office, lowering property taxes to zero growth.
4. The District has a Park Impact Fee schedule in place with the County (September 2007) to collect fees for new park development.
5. El Dorado Hills CSD is not involved in the operation of or financially impacted by the El Dorado Hills Golf Course.
6. The Compensation Study adopted in October 2007, and its impact on District labor costs, is included in this budget.
7. The Contingency Reserve is funded at 15%, which is the maximum allowed under California Government Code Section 29084(b)
8. OPEB (Other Post-Employment Benefits) required by GASB 45 is fully funded for its second year.
9. The current General Obligation Bond will retire in August 2009.

#### General Fund Historical View:

The Operating Budget represents revenues from property taxes, recreation program fees, and franchise fees, with expenditures for salaries and benefits, services and supplies, and equipment. It is the District’s policy not to have a deficit budget for operations. After these core areas are met, the District budgets money for capital projects, the annual OPEB contribution, and then reserves.

#### Operating Budget



El Dorado Hills CSD 6/30/2010

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Summary of General Fund

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 FORECAST	FY 2010 BUDGET
Beginning General Fund Balance 7/1	3,400,993	3,307,410	4,226,520	4,226,520	3,441,949
<b>Revenues</b>					
Property Taxes net of ERAF shift	\$ 5,134,686	\$ 5,522,119	\$ 5,988,593	\$ 5,632,561	\$ 5,125,235
Interest	89,015	118,087	100,000	100,000	100,000
Grants	0	0	50,000	50,000	248,000
Program Fees and Park Rentals	1,228,063	1,460,339	1,264,105	1,018,460	1,118,381
Franchise Fees	471,070	535,729	566,986	551,800	553,973
Miscellaneous	101,092	129,419	107,250	106,300	66,300
Reimbursements	51,790	66,183	76,500	97,500	484,822
Transfers In	40,485	343,081	95,534	69,862	0
<b>Total Revenue and Other Sources</b>	<b>7,116,201</b>	<b>8,174,957</b>	<b>8,248,968</b>	<b>7,626,483</b>	<b>7,696,711</b>
<b>Expenditures</b>					
Salaries and Wages	2,570,969	2,870,623	3,209,119	3,089,289	3,118,982
Employee Benefits	813,261	879,558	934,553	914,190	944,476
Services and Supplies	2,376,771	2,452,073	3,058,560	2,913,170	2,402,019
Resale Merchandise	22	15	0	250	0
Loan Debt Service	0	0	0	0	0
Capital Improvement/Equipment	368,684	489,841	506,015	533,425	92,260
<b>Total Expenditures</b>	<b>6,129,707</b>	<b>6,692,110</b>	<b>7,708,247</b>	<b>7,450,324</b>	<b>6,557,737</b>
<b>Net Surplus (Deficit) before Capital Transfers</b>	<b>986,494</b>	<b>1,482,847</b>	<b>540,721</b>	<b>176,159</b>	<b>1,138,974</b>
Transfers Out to Lighting and Landscape Districts	0	0	322,491	322,491	332,622
Transfers Out to Capital Projects	1,080,077	563,738	604,529	449,802	883,693
OPEB Contribution	0	0	193,747	188,437	192,713
<b>Net Change in General Fund Balance</b>	<b>-93,583</b>	<b>919,110</b>	<b>-580,046</b>	<b>-784,571</b>	<b>-270,054</b>
<b>Ending General Fund Balance 6/30</b>	<b>3,307,410</b>	<b>4,226,520</b>	<b>3,646,474</b>	<b>3,441,949</b>	<b>3,171,895</b>
<b>Reserves – all appropriations lapse at year end</b>					
Compensated Absences	99,339	107,244	127,000	127,000	150,000
<b>Total Restricted Fund Balance</b>	<b>99,339</b>	<b>107,244</b>	<b>127,000</b>	<b>127,000</b>	<b>150,000</b>
Contingency at 15% of Revenue	910,852	1,102,158	1,237,345	1,108,406	1,154,507
Deferred Maintenance Reserve	103,828	496,964	227,819	227,819	325,308
Cable Casting Reserve	0	10,070	10,070	10,070	10,070
Capital Deficiency Reserve	0	0	50,000	50,000	0
General Reserve	2,193,391	2,510,084	1,994,240	1,918,654	1,532,010
<b>Total Unrestricted Fund Balance</b>	<b>3,208,071</b>	<b>4,119,276</b>	<b>3,519,474</b>	<b>3,314,949</b>	<b>3,021,895</b>

1 Property tax growth (decline) estimated at -1% for FY 2010, less 2010 State tax shift of \$451,000.

2 Miscellaneous Revenue includes vending machine commission, cell tower lease payments, and other revenues.

3 Other Post Employment Benefits.

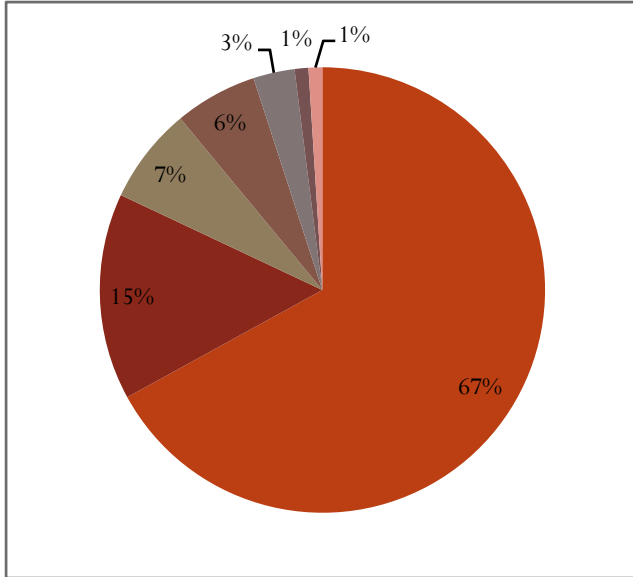
4 Contingency Reserve is calculated on 15% Revenue.

5 Deferred Maintenance Reserve is set according to the Browning Study schedule.

6 Compensated Absences is equal to employee vacation and CTO time on the books at year end.

7 Grant Funds from Comcast.

8 Land acquisition and site improvements.



**General Fund Revenue Outlook**

Total General Fund Revenues are budgeted to remain close to last year’s level at 1% growth overall, with FY 2010 reporting small growth of \$70,228 due to program fees, franchise fees, and the receipt of grant money from State Parks. The loss of 1% in property taxes is calculated to be \$56,000, and is mainly due to reassessments of properties. Another \$451,000 is anticipated to be shifted to the state.

**Property Tax Revenue – 67% of General Fund Revenues**

As reported by the El Dorado County Association of Realtors for El Dorado Hills, from December 2008 to December 2009, resale volume rose 2% but prices fell 17%. March comparisons show an improvement. In March 2008, 31 homes were sold at an average price of \$562,308. One year later in March 2009, 38 residential homes were sold at an average price of \$583,178. Because of this change, the County is encouraged that the bottom of the downturn has been reached and the coming year will begin the recovery.

Staff therefore recommends setting property taxes at a budget decrease of 1% for FY 2010 vs. a County growth estimate of 0% flat. Actual property tax revenues received in 2009 grew 2% over 2008.

**Program Fees – 15% of General Fund Revenues**

Based upon additional aquatics fees, increased revenues from youth sports leagues, and sport camps, a growing array of classes, and the increased facility space available at Promontory Park for league play, staff recommends a budget increase of 10% for FY 2010 vs. a drop for FY 2009 of 30% that was due to smoky days that closed the pool, and economic decline.

**Franchise Fees – 7% of General Fund Revenues**

Composed of fees from Waste Connections and Comcast, Staff expects revenues to remain stable for FY 2010 vs. estimated growth for 2009 of 6%.

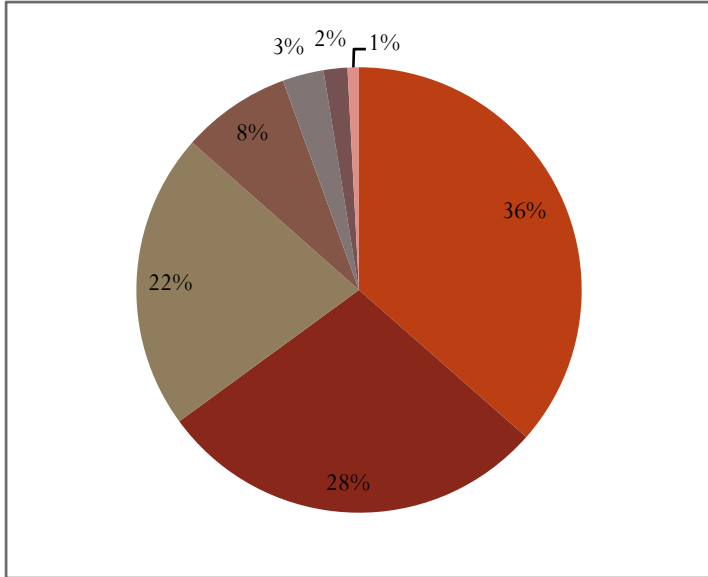
**Reimbursements – 6% of General Fund Revenues**

The Cost Allocation Study identified overhead for the LLAD budget to be moved into the General Fund.

**Other Revenue – 5% of General Fund Revenues**

Grants (3%), Interest (1%) and Miscellaneous (1%), which is vending, cell tower lease income, etc. The District expects grant income reimbursements from State Parks for Bertelsen Park improvements.

El Dorado Hills CSD 6/30/2010



**General Fund Allocations**

This visual shows budget allocations based on all funds available, which includes the fund balance from 2008-09 and revenues expected in 2010. District operating expenditures will drop 12%, or \$892,588, due to cutbacks in services, supplies and equipment.

**Salaries and Benefits 36%**

No additional positions are requested for 2010. Increases in salaries for management and the bargaining units are included.

**Reserves 28%**

The Reserves are represented fully-funded. The largest reserve in the 2010 budget is the Contingency Reserve which is set at 15% of revenues, or \$1,154,507. This fund is to be used for emergencies, with funds expended after Board approval. The General Reserve, or unreserved fund balance, is \$1,532,010. The Deferred Maintenance Reserve, also known as the Browning Reserve, is \$325,308. This money is set aside for future repairs. The Cable Casting Reserve was a grant from Comcast. The Capital Deficiency Reserve has been set at \$50,000 per year, so the fund would be \$100,000 this year, but this amount has been moved into the current year CIP to help repair the pool.

**Services and Supplies 22%**

All Departments participated in finding ways to cut spending this fiscal year. Parks is reducing spending \$250,777 or 16%. Recreation reduced spending by 14% with a drop of \$66,797. Planning is reducing spending 39% or \$66,090, and Administration is reducing spending \$127,737, which is 18%.

**CIP 8%**

Please see pages 57-60 for CIP detail, with the current year CIP request on page 59.

**Equipment 1%**

Please see page 60 for the current year equipment request.

**LLAD Subsidy 3%**

The District will be addressing the LLAD subsidy in the coming fiscal year, with the goal of re-voting those areas that require assessments, or lowering the level of service to ease the burden on the General Fund. The total subsidy of the LLADs for 2010 is \$332,622.

**OPEB 2%**

Other Post-Employment Benefits (retiree health care) is funded at 100% through a CalPERS Trust. It is a requirement of GASB 45 to report the liability, but a choice of the Board to fund it in anticipation of future liability.

## 10-year Forecast

Average increase or decrease refers to the time period of a decade.

### Assumptions:

#### Revenue

1. Property taxes are driven by the economy and the housing market. The long-range forecast shows a conservative 6.48% average increase and assumes a Prop 1A shift to the state in year 2010 of \$451,000. Repayment by the state is not assumed.
2. Budget year 2010 is set to be -1% growth, with the County dictating 0% flat. Set to 2% growth for 2011, and then rising slowly to 7% in 2016.
3. Population and inflation drive Franchise fee increases. Long-range forecast is set at a conservative 4.86% average increase.
4. Park and Recreation fees are driven by population, effective marketing by Recreation staff and the economy. Long-range forecast is a 7.09% average increase.
5. Other revenue keeps ahead of inflation. Long-range forecast is a conservative 4.9% average increase.

#### Expenditures

1. Assumes salaries & benefits increase at a rate less than property tax revenues, an average increase of 5.33%.
2. Services and supplies will be held below salaries/benefits 4.89% with no increase in the 2010 budget, growing to 8% by 2018.
3. Assumes capital equipment expenditures are tied to the Browning Reserve allocation.
4. Adds \$200,000 in year 2011-12 for maintenance of Serrano Lot J Park.
5. Plans for an increase in the CalPERS employer percentage of 3.2%, which is \$100,000 beginning in 2012.
6. Eliminates Planning Department at build-out in 2020 from Salaries and Benefits.

#### Transfers to Other Funds

1. Transfers to CIP projects are based on historical use.
2. Transfers to CalPERS for OPEB liability are forecast per Nicolay Consulting Actuarial Report.

#### Reserves

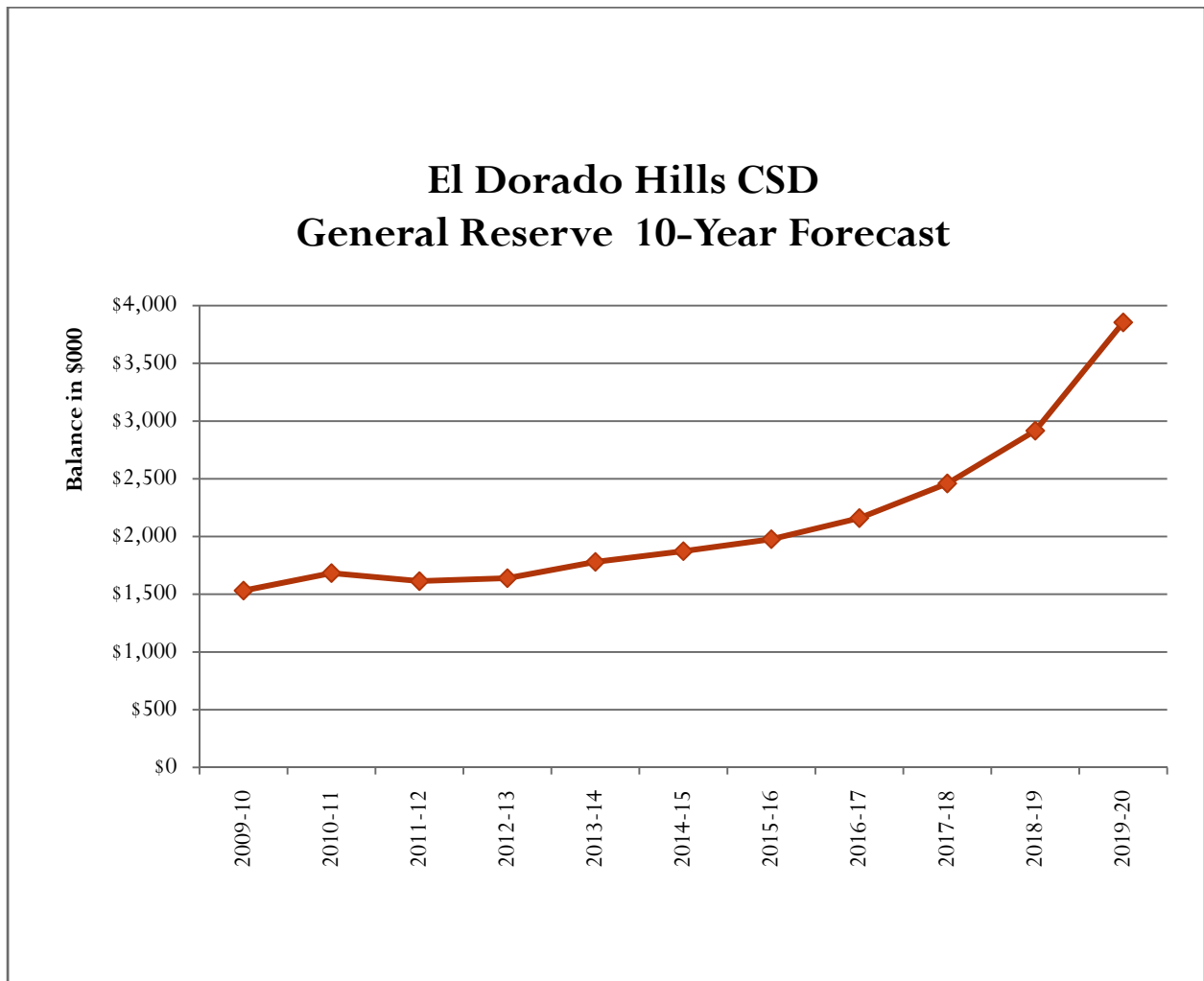
1. The Contingency Reserve is set at 15% of total revenues as per District policy.
2. Deferred maintenance is the Browning Reserve Study calc and is charged to the General Fund.
3. LLADs have their own Browning Reserve Studies, and are independent.
4. Deferred maintenance costs spike up as per the Browning Reserve Study in 2017 and 2018 but this has little influence on the carryover.
5. Compensated absences takes 2009 as the base and increases by the same percentage as Salaries & Benefits.
6. Capital Deficiency Reserve is set at \$50,000 as requested by the Board during 2009 budget workshops. In 2010, this balance was assigned to the CIP, leaving the balance at zero for 2010.



**Sources**

As a tool to keep the District’s focusing on long-range sustainability, the original 2009-19 Long Range Financial Forecast was published by the District in June 2008. The original model is updated here with new assumptions that reflect the forecast of 2009, the proposed budget of 2010, and reflects the slowdown in the economy. The report will be formally published biennially, with the next full report in June 2010. Research for the assumptions used in the current model was collected from the following:

1. The California Legislative Analyst’s Office (LAO)
2. California State Department of Finance – Demographic, Economic, Financial Research Unit
3. The California Association of Realtors
4. Sacramento Business Journal



This forecast includes a 15% Contingency Reserve the CalPERS rate increase in 2012, and the effects of the state shift with no expectation of repayment. The District’s unassigned fund balance called the General Reserve is still strong, with a cushion of \$1,532,000 in the current budget year, and \$1,614,000 at the next low point in 2012.

## Part 4: Department Details

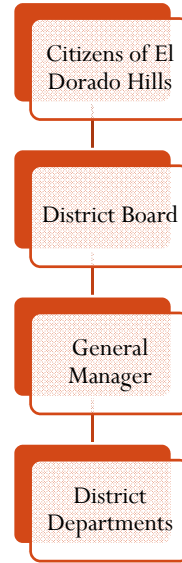
### District Board of Directors

The El Dorado Hills District Board exists to provide responsible leadership to an empowered and accountable General Manager by establishing policy direction and financial oversight required for long-term viability, and to residents and businesses of El Dorado Hills through sound decision-making.

Policy 4010.14: The primary responsibility of the Board of Directors is the formulation and evaluation of policy. Routine matters concerning the operational aspects of the District are to be delegated to professional staff members of the District.

Board members attend one regular Board Meeting per month, often one or more special Board Meetings, and serve on at least one Committee, which are: Parks & Planning, Recreation, Administration & Finance, and Franchise Management. Board members are paid \$100 per meeting with a maximum of \$600 per month.

Board members have a training budget of \$1,000 per year, and are encouraged to attend training from the California Special Districts Association.



Left to Right:

Tony Rogozinski, Board President

Billy Vandegrift, Vice President

Guy Gertsch, Director

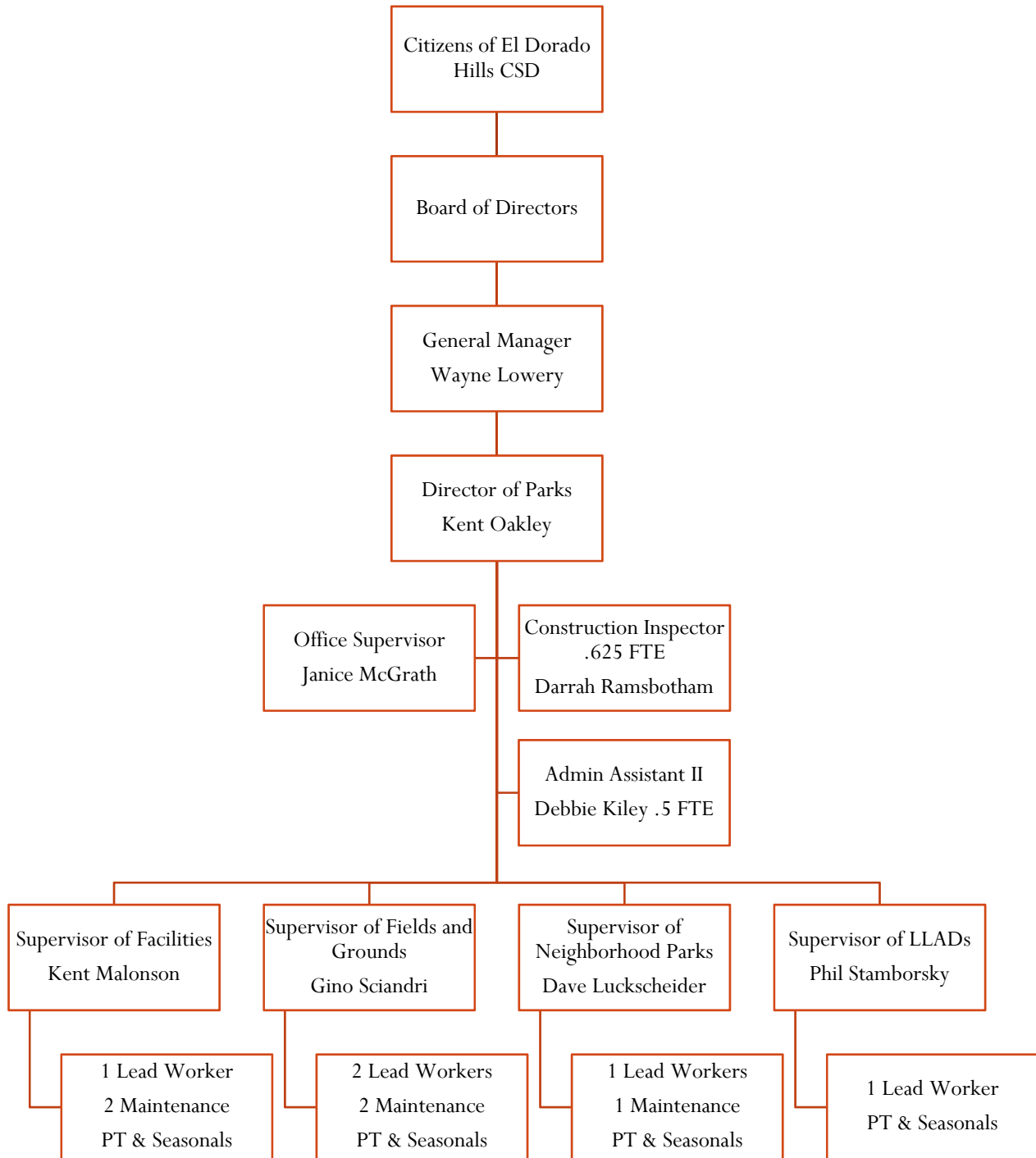
Justin Masters, Director

Noelle Mattock, Director



El Dorado Hills CSD 6/30/2010

### Organization of the Parks Department



El Dorado Hills CSD 6/30/2010

## Parks Department

The Parks Department is committed to establishing and maintaining facilities and parks that enhance the quality of life and protect the value of property in the community of El Dorado Hills. The Parks Department operates and maintains all District-owned parks, facilities and open space areas. In addition, the District participates in the maintenance of several school sites through Joint-use Agreements.

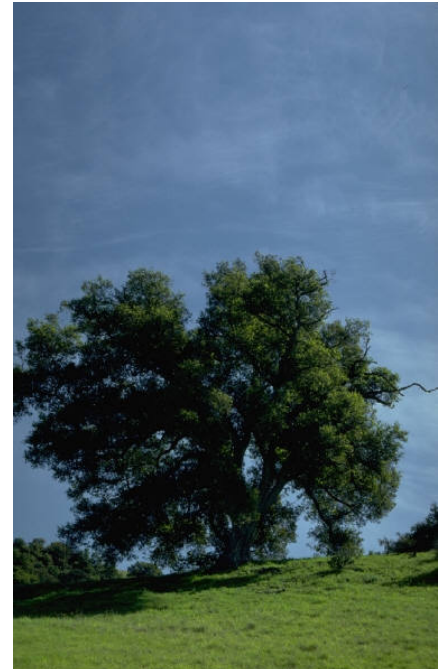
Park staff provides interdepartmental support that includes community-wide special events, as well as coordination and supervision of volunteer projects and community service work within the buildings, parks and fields. Other responsibilities include: providing a safe environment in District parks, fields and facilities by conducting regular safety inspections and ensuring compliance with District safety practices; administration and enforcement of the landscape and other maintenance contracts; vandalism repairs and property damage management.

## Accomplishments in 2008-09

1. Completed playground installation and upgrades to William C. McCabe Park.
2. Completed Bertelsen Park Phase II improvements, including access road, entry patio and landscaping.
3. Completed Promontory Phase II improvements including playgrounds, water feature, and group picnic area and landscaping.
4. Completed final construction documents and submitted for permitting these projects:
  - a. Stephen Harris Park, Phase II improvements
  - b. Streetscapes Landscape Projects
  - c. Harvard Way Parking Lot
5. Completed Tree Inventory for 45-acre Archery Range, 40-acre Community Park and Wild Oaks Park.
6. Conducted assessment of Community Park Pool with recommended repairs and improvements.
7. Completed Energy Audit of Community Park Facilities and list of recommendations.
8. Prepared RFP and completed \$52,386 contract for concrete replacement throughout the District, including ADA curb ramps and new sidewalk at Windsor Point Park.
9. Prepared RFP and completed \$43,920 contract for painting at various locations throughout the District.
10. Completed equipment and software upgrades to our Central Irrigation system and installed 13 new central or ET based irrigation controllers.
11. Completed irrigation system renovations at numerous locations.
12. Completed facility inventory and cost assessment for SDRMA in General Fund and LLADs.
13. Completed physical audit of District-owned PG&E and EID utilities. Verified and consolidated invoices for better efficiency.
14. Completed negotiations to reduce costs in three major contract areas: Landscape, Security Patrol, and fire and burglar alarm services.
15. Completed extensive internal and external training.
16. Completed update of Browning Reserve Study for LLADs

## Cuts for 2009-10

1. Services and supplies have been carefully scrutinized, and lowered by \$250,777.
2. General Fund subsidy of the LLADs for \$178,801 in deferred maintenance will be postponed.
3. Schedules for part-time workers will be enhanced instead of hiring temporary workers. This will save agency fees which cost 40% of the worker's hourly rate.



El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2010 Budget

5500-5900

**Parks Department - Total**

Acct. No.	Account Title	2007-08 Actual	2008-09 Budget	2008-09 Forecast	2009-10 Budget
<b>Revenue</b>					
3297	Department Revenue	291,189	146,000	129,000	209,571
3300	Transfers In	40,485	47,668	47,668	0
<b>Expense</b>					
4010	Payroll Taxes	77,962	71,816	71,816	64,886
4120	Employee Benefits	188,740	170,863	166,600	154,787
4130	PERS - Retirement	142,562	137,000	127,486	120,519
4135	Retirement - Other	8,474	0	0	0
4140	Life Insurance	892	917	917	878
4150	Workers Comp.	60,451	71,145	71,145	64,317
5011	Salary Expense - Full-time	719,601	696,322	637,986	615,617
5012	Salary Expense - Part-time	141,101	133,611	150,793	131,630
5013	Overtime Expense	12,743	11,994	11,994	15,970
	<b>Total Salary &amp; Benefits</b>	<b>1,352,527</b>	<b>1,293,669</b>	<b>1,238,737</b>	<b>1,168,604</b>
5109	Temporary Labor	33,343	32,500	32,500	11,000
5110	Custodial Supplies	31,077	42,691	42,691	33,300
5120	Equipment Supplies	29,731	27,898	27,898	22,775
5121	Equipment Services	31,563	53,875	53,875	47,240
5122	HVAC - Equipment Services	19,582	26,088	26,088	20,600
5123	Kitchen Equipment Services	0	2,345	2,345	1,000
5130	Functional Supplies	16,151	20,287	20,287	14,000
5131	Functional Services	1,008	340	340	1,000
5132	Government Fees & Permits	6,416	2,500	2,500	4,500
5136	Playground Equipment	1,779	7,060	7,060	3,000
5137	Park/Field Supplies	10,845	39,003	39,003	25,128
5138	Irrigation Supplies	22,095	29,530	29,530	20,000
5139	Small Tools/Supplies	15,970	20,800	20,800	12,385
5140	Landscape Supplies	35,585	75,545	75,545	48,422
5142	Contract Service	509,119	651,082	651,082	545,017
5150	Chemical Supplies	73,474	114,593	114,593	100,737
5151	Vandalism	270	5,000	5,000	3,000
5152	Property Damage	0	5,000	5,000	5,000
5160	Office Supplies	7,801	7,477	7,477	5,701
5161	Office Services	117	300	300	0
5162	Postage	829	1,120	1,120	560
5171	Professional Services	14,057	18,650	18,650	13,600
5172	Legal Services	9,490	3,900	3,900	8,520
5180	Dues & Publications	1,488	1,895	1,895	1,000
5190	Public & Legal Notices	5,630	4,700	4,700	2,500
5200	Staff Training	12,217	12,200	12,200	13,200
5202	Local Meetings	184	1,400	1,400	700
5210	Mileage	3,031	1,750	1,750	2,000
5220	Fuel Expense	33,236	26,580	26,580	51,115

6/5/2009

El Dorado Hills CSD 6/30/2010

El Dorado Hills Community Services District - FY 2010 Budget

5500-5900

Parks Department - Total

Acct. No.	Account Title	2007-08 Actual	2008-09 Budget	2008-09 Forecast	2009-10 Budget
5230	Rental Equipment	3,702	8,200	8,200	8,900
5231	Rental Facilities	15,300	20,020	20,020	12,500
5240	Printing	178	2,500	2,500	3,500
5241	Telephone	13,731	17,840	12,000	9,800
5242	Water	88,359	99,110	99,110	97,903
5243	Gas	47,807	47,092	47,092	47,000
5244	Electric	132,800	147,785	147,785	118,358
5245	Street Lights	325	0	0	5,222
5255	Safety Expenses	3,888	3,659	3,659	5,495
	<b>Total Services &amp; Supplies Expense</b>	<b>1,232,176</b>	<b>1,582,095</b>	<b>1,576,455</b>	<b>1,325,678</b>
	<b>Capital Expenditures</b>				
5520	Buildings & Facilities	223,125	70,950	70,950	0
5525	Renovation	0	27,014	27,014	0
5540	Equipment & Vehicles	210,367	98,450	98,450	0
5545	Lease Payment	10,783	8,346	8,346	9,758
5560	Replacement	0	137,981	137,981	42,873
	<b>Total Fixed Asset Expense</b>	<b>444,275</b>	<b>342,741</b>	<b>342,741</b>	<b>52,631</b>
5600	Transfers Out	0	322,491	322,491	332,622
	<b>Total Expenses</b>	<b>3,028,978</b>	<b>3,540,996</b>	<b>3,480,425</b>	<b>2,879,535</b>
	<b>Net Income/Loss</b>	<b>-2,697,304</b>	<b>-3,347,328</b>	<b>-3,303,757</b>	<b>-2,669,964</b>

6/5/2009



El Dorado Hills Community Services District - FY 2010 Budget

**PARKS DEPARTMENT  
ACCOUNT DETAIL**

<b>REVENUE</b>	<b>209,571</b>
Includes revenue from the following sources:	
1. Building Rentals - \$24,200	
2. Athletic field usage - \$105,000	
3. Neighborhood park rentals - \$4,000	
4. Joint Use Agreements - \$70,548	
5. Miscellaneous - \$5,823	
<b>4000 BENEFITS AND TAXES</b>	<b>405,388</b>
Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation premiums.	
<b>5011 SALARIES-F/T</b>	<b>615,617</b>
The Department budget includes 16.5 full-time staff, approximately 12.5 of these positions are funded through the General Fund. The remaining 5 positions are funded through the LLAD's or CIP projects and are not reflected in this budget.	
<b>5012 SALARIES - P/T</b>	<b>131,630</b>
The Department budget includes 13,104 hours(6.3FTE) of part time & seasonal help. 2,998 of these hours(1.45 FTE) are funded through the LLADs or CIP projects and are not reflected in the budgeted amount. These positions will be used in the following areas:	
1. Additional seasonal maintenance of existing parks and fields	
2. Ball field maintenance for Little League & Soccer	
3. Building and pool maintenance, weekend staffing, special events and rental supervision of indoor facilities	
4. Construction Management	
<b>5013 SALARIES - OVERTIME</b>	<b>15,970</b>
650 hours for emergency and on-call use.	
<b>5109 TEMPORARY LABOR</b>	<b>11,000</b>
For short term project & emergency use as needed.	
<b>5110 CUSTODIAL SUPPLIES</b>	<b>33,300</b>
Includes custodial and restroom supplies for all District facilities. The District currently maintains 10 buildings with 44,044 sf that require custodial service.	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>22,775</b>
Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of the District vehicles as well as all landscape, building and pool tools, equipment and machinery.	

6/4/2009

El Dorado Hills Community Services District - FY 2010 Budget

<p><b>5121 EQUIPMENT SERVICES</b>                  Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:                  1. 3 - Pool vehicles                  2. 13 - Trucks                  3. 1 - Large passenger van - Recreation                  4. 3 - Tractors                  5. 3 - Assorted Utility Vehicles                  6. 4 - Equipment trailers                  7. Misc. Small Power Equipment (blowers, trenchers, generators etc.)                  8. Misc. Pool and spray ground equipment</p>	<p><b>47,240</b></p>
<p><b>5122 HVAC EQUIPMENT SERVICES</b>                  Includes the annual service contract and projected repairs. There are no new additions to the contract this year and represents no significant changes from last fiscal years budget.</p>	<p><b>20,600</b></p>
<p><b>5123 KITCHEN EQUIPMENT SERVICES</b>                  This budget includes normal service and possible repairs on the following equipment:                  1. Commercial refrigerator/freezer - 4 units                  2. Commercial garbage disposer - 1 Unit                  3. Commercial dishwasher - 2 unit                  4. Commercial microwave oven - 1 unit                  5. Commercial oven/stove - 1 unit</p>	<p><b>1,000</b></p>
<p><b>5130 FUNCTIONAL SUPPLIES</b>                  This years budget includes:                  1. Supplies for new and existing facilities such as padlocks, replacement keys, fire extinguisher cabinet glass                  2. Security and Locksmith services                  3. Staff Uniforms and boot reimbursement</p>	<p><b>14,000</b></p>
<p><b>5131 FUNCTIONAL SERVICES</b>                  This cost is medical insurance admin.cost (PERS and CoPower)</p>	<p><b>1,000</b></p>
<p><b>5132 GOVERNMENT FEE &amp; PERMITS</b>                  Includes all fees paid to County, State or Federal Agencies necessary for permits to operate current and proposed new District facilities including operation of District aquatic facilities, kitchen, alarm systems.</p>	<p><b>4,500</b></p>

6/4/2009



El Dorado Hills Community Services District - FY 2010 Budget

<p><b>5136 PLAYGROUND EQUIPMENT</b>                  Includes all parts and supplies necessary to maintain and/or repair District Playgrounds as needed. Includes the following sites:                  1. Community Park                  2. Wm C McCabe Park                  3. Parkview Heights Park                  4. Waterford Park                  5. Bertelsen Park                  7. Promontory Park                  8. Overlook Park                  9. Oak Knoll Park                  10. Ridgeview Unit 7                  11. Stephen Harris Park</p>	<p><b>3,000</b></p>
<p><b>5137 PARK/FIELD SUPPLIES</b>                  Includes all supplies, park equipment and sports field equipment such as:                  1. Baseball/Softball Fields replacement bases, signage, trash receptacles, field marking paint and fence supplies - \$14,878                  2. Parks - New and replacement picnic tables/ benches, signage and trash receptacles - \$10,450</p>	<p><b>25,128</b></p>
<p><b>5138 IRRIGATION SUPPLIES</b>                  All new and repair parts necessary for the operation of the Districts irrigation systems as needed. Includes items such as: Sprinkler heads, pipe, fittings, back flow devices and controller repair as follows:                  1. All District Community Parks and athletic Fields - \$9,500                  2. All Neighborhood Parks - \$10,500</p>	<p><b>20,000</b></p>
<p><b>5139 SMALL TOOLS AND SUPPLIES</b>                  All small tools and supplies necessary to conduct maintenance operations on District facilities and equipment. Examples of equipment are, but not limited to:                  1. Gas and electric power tools                  2. Shop tools &amp; supplies                  4. Construction materials - such as metal stock, wood stock, hardware &amp; fasteners                  5. Welding supplies such as gas, welding rod, and welding wire                  6. Landscape tools - shovels, rakes ect.                  7. Tools and supplies for the buildings and pools.</p>	<p><b>12,385</b></p>
<p><b>5140 LANDSCAPE SUPPLIES</b>                  Includes all natural materials necessary for the maintenance of parks, fields, and other landscape areas. These materials include but are not limited to: turf soil mixes, Infield mixes, soil amendments, seed, plant material, gravel and decomposed granite paving. This years budget will be allocated to the following areas:                  1. \$20,300 for Neighborhood Parks                  2. \$28,122 for our Athletic Field turf management program</p>	<p><b>48,422</b></p>

6/4/2009

El Dorado Hills Community Services District - FY 2010 Budget

<p><b>5142 CONTRACTED SERVICES</b>                  Includes contracted services for the on-going maintenance and repair of District Parks, fields and facilities. Examples of these services include, but not limited to the following:                  1. General fund landscape maintenance contracts - \$189,188                  2. Village Green Maintenance Agreement -\$87,102                  4. Arborist &amp; Tree trimming allowance - \$32,300                  5. Pest control - \$9,950                  6. Alarm Monitoring &amp; Park Security - \$77,660                  8. Jackson School Agreement - \$10,000                  9. Buckeye Union School District Agreement - \$3,500                  10. Misc electrical, plumbing, pool and fire services - \$42,277                  11. Custodial contract - \$45,000</p>	<p><b>545,017</b></p>
<p><b>5150 CHEMICAL SUPPLIES</b>                  Consists of all chemical applications and related supplies necessary to operated the District's pools and water features as well as all fertilizer and chemical supplies needed for field and park maintenance. A general breakdown follows:                  1. Pools - \$49,140 for Chlorine and other pool related chemicals.                  2. Athletic Fields - \$41,597                  3. Parks - \$10,000</p>	<p><b>100,737</b></p>
<p><b>5151 VANDALISM</b>                  Allowance for unforeseen damage to District property due to vandalism</p>	<p><b>3,000</b></p>
<p><b>5152 PROPERTY DAMAMGE</b>                  Allowance for unforeseen damage from acts of nature such as fire or storm</p>	<p><b>5,000</b></p>
<p><b>5160 OFFICE SUPPLIES</b></p>	<p><b>5,701</b></p>
<p><b>5162 POSTAGE</b></p>	<p><b>560</b></p>
<p><b>5171 PROFESSIONAL SERVICES</b>                  1. Browning Reserve Study for General Fund - \$3,800                  2. Architectural and engineering services - \$5,500                  3. Knorr pool systems - \$4,500</p>	<p><b>13,600</b></p>
<p><b>5172 LEGAL SERVICES</b></p>	<p><b>8,520</b></p>
<p><b>5180 DUES AND PUBLICATIONS</b>                  Includes expenses for subscriptions to trade publications and membership in related organizations.</p>	<p><b>1,000</b></p>

6/4/2009

El Dorado Hills Community Services District - FY 2010 Budget

<b>5190 PUBLIC &amp; LEGAL NOTICES</b>	<b>2,500</b>
Includes all required notices or advertising expenses for projects or employment.	
<b>5200 STAFF TRAINING</b>	<b>13,200</b>
Includes all materials and outside seminars and conferences necessary for staff development. This year's budget will include:	
1. Continuing education classes for pesticide training	
3. Turf and irrigation management workshops	
4. Misc. one-day staff training seminars	
5. Irrigation Auditor and designer training conference	
6. CPO/AFO training	
7. Pacific/Southwest Maintenance Management School	
<b>5202 LOCAL MEETINGS</b>	<b>700</b>
<b>5210 MILEAGE AND TRAVEL</b>	<b>2,000</b>
Includes reimbursements to employees for use of personal vehicles when necessary and special travel expenses to seminars, etc.	
<b>5220 FUEL</b>	<b>51,115</b>
1. Gas expense based on \$3.00/gallon	
2. Diesel expense based on \$2.25/gallon	
<b>5230 RENTAL EQUIPMENT</b>	<b>8,900</b>
This account is for the rental of specialized or additional equipment wherever necessary such as:	
1. Trenchers	
2. Jackhammers	
3. Scaffolding	
4. Scissor lifts	
5. Tractors	
<b>5231 FACILITIES RENTAL</b>	<b>12,500</b>
Includes storage unit rentals as well as the portable toilet rental and service for park, field and special event use.	
<b>5240 PRINTING</b>	<b>3,500</b>
Allowance for project plan printing and department signage	
<b>5241 UTILITIES - PHONE/COMMUNICATION</b>	<b>9,800</b>
Includes service charges for Parks Department phones.	
<b>5242 UTILITIES - WATER</b>	<b>97,903</b>
Water and sewer fees for all District parks and facilities.	

6/4/2009

El Dorado Hills CSD 6/30/2010

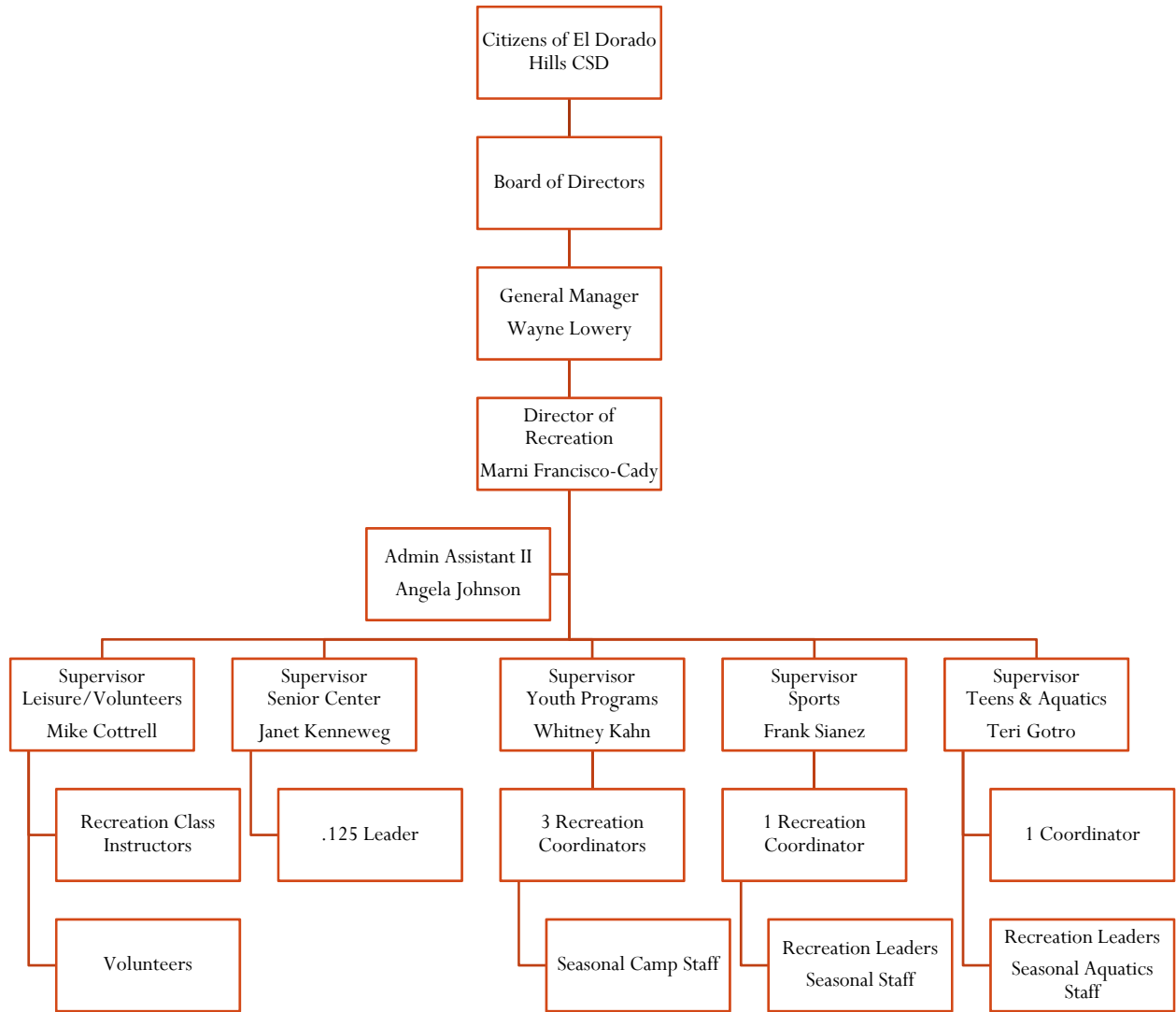
El Dorado Hills Community Services District - FY 2010 Budget

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<b>5243 UTILITIES - GAS</b>	<b>47,000</b>
Includes natural and propane gas use for the operation of existing District buildings and pools.	
<b>5244 UTILITIES - ELECTRICITY</b>	<b>118,358</b>
Includes all electrical use for the operation of existing District buildings, pools, parks and street lights.	
<b>5245 STREET LIGHTS</b>	<b>5,222</b>
<b>5255 SAFETY EXPENSES</b>	<b>5,495</b>
Includes all personal protective equipment and other safety supplies and equipment for District personnel, facilities and maintenance operations.	
<b>5525 RENOVATIONS</b>	<b>98,281</b>
Includes completion of energy audit recommendations as prepared by the California Energy Commission. Total recommendations were \$148,471. \$50,190 will be funded through a low interest loan which is estimated at \$3,318 for 15 years, the payment is reflected in the Administration Department budget.	
<b>5545 LEASE PAYMENT</b>	<b>9,758</b>
Includes maintenance & lease payments for copier and forklift lease	
<b>5560 DEFERRED MAINTENANCE/REPLACEMENT</b>	<b>42,873</b>
The Browning Reserve Study Schedule reflected a total of \$462,480 for deferred maintenance items or replacement items in FY 2009/2010. Staff reviewed this schedule and determined \$419,807 will be deferred to FY 2010/2011 and beyond in order to accommodate repairs at the community pool.	
<b>5600 TRANSFERS OUT</b>	<b>332,622</b>
Transfers to LLAD's with an insufficient fund balance for annual maintenance.	
<b>TOTAL PARKS</b>	<b>-2,768,245</b>

6/4/2009

### Organization of the Recreation Department





## Recreation Department

The El Dorado Hills Community Services District maintains many beautiful parks, trails, ball fields, tennis courts and facilities. The Recreation Department staff understands the importance of recreation activities for our residents. Programs range from pre-school, youth, teens, and adults to senior adult programs. These programs vary in interests from sports, dance, arts, crafts, swimming, fitness, and wellness to general recreation.

## Recreation Department Mission Statement

The Recreation Department of the El Dorado Hills Community Services District strives to provide community pride and enhanced lifestyles for its residents through superior programs, customer service, and commitment to quality leadership.

## Accomplishments in 2008-09

1. The Teen Center continues to be successful, with a monthly average of 75 members. Staff worked with schools this year to promote District programs. Promotional materials were allowed into monthly newsletters for Marina and Rolling Hills.
2. The 2008 Aquatics season ended with a 3% increase (based on Jan-Dec comparison) in revenue even after the setbacks with pool closures and smoky, unhealthy air days.
3. A Season Pass Sales promotion for 2009 had a 25% increase over 2008 sales before the regular season started. Recreation received \$2000 in sponsorship money to help with special events at the pool.
4. There was a successful collaboration with neighboring agencies in youth and adult special interest classes including: art, fitness, photography, dance, cooking and gymnastics to name a few.
5. Bocce Ball is now offering two different types of classes (introduction and strategies) and have completed five leagues, which are offered twice yearly (Fall & Spring).
6. Staff organized a comprehensive exercise program daily in CSD facilities. A variety of fitness classes (yoga, Pilates, karate, tai chi, etc.) are now offered daily from 7am-8pm.
7. The first annual Breakfast with Santa and Letters to Santa were equally successful. More than 400 participants were fed at the breakfast. This was a successful collaboration with Nugget Market as a key sponsor. Santa received and responded to more than 175 holiday letters.
8. More than 10,000 residents, friends and families attended both the summer concert series and the newly renovated Saturday "Night" in the Park, breaking a record attendance of almost 6,000 guests.
9. Youth Sports: Basketball and Flag Football – increased 10% over previous year's registration.
10. Adult Sports: Basketball and Soccer – increased 15% over previous year number of teams per season.
11. Total revenues and satisfaction ratings: Highest year ever recorded in youth and adult sports.
12. The Senior Center hosted the second annual Senior Center Birthday Party with a magician – 75 in attendance.
13. The Senior Center hosted five special event parties throughout year with over 1,200 seniors in attendance.
14. Senior programs offered increased by over 25%.
15. Senior Center mailing list increased from 750 to approx 1000.



16. The Senior Center started a new brain gain class – with over 100 people in two “Static in the Attic” sessions. The current four-week class, which produces revenue, is at capacity with an extended waiting list.
17. Kids Jam attendance increased 60% (from 84 kids at the first dance to 141 at our last dance).
18. Kids Korner Kindergarten Readiness increased attendance by 50% from five at the start of the program in September to 10 (capacity) by April.
19. Over 1,800 hours were purchased (\$7444) for KydZonE Spring Break Camp (end of March-beginning of April), with an average of 35 kids per day (a 65% increase from last year’s spring break camp).

**Cuts for 2009-10**

1. The shade structure planned for the Bocce Ball court at Promontory Park will not be installed, for a savings of \$10,447
2. Services and Supplies are reduced \$66,797 over the 2008-09 fiscal year.

El Dorado Hills Community Services District - FY 2010 Budget

		<b>Recreation Total</b>			
<b>Acct. No.</b>	<b>Account Title</b>	<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Forecast</b>	<b>2009-10 Budget</b>
<b>Revenue</b>					
	Department Revenue	1,172,359	1,062,699	890,460	913,813
<b>Expense</b>					
4010	Payroll Taxes	92,934	99,320	97,714	97,876
4120	Employee Benefits	149,433	146,971	146,923	161,244
4130	PERS - Retirement	116,532	118,941	118,570	122,743
4140	Life Insurance	0	642	642	642
4150	Workers Comp.	31,024	32,681	32,648	31,945
5011	Salary Expense - Full-time	570,902	598,753	598,610	641,428
5012	Salary Expense - Part-time	389,205	477,990	467,213	428,825
5013	Overtime Expense	3,424	1,600	1,600	1,600
	<b>Total Salary &amp; Benefits</b>	<b>1,353,454</b>	<b>1,476,898</b>	<b>1,463,919</b>	<b>1,486,304</b>
5120	Equipment Supplies	4,080	11,675	11,675	8,320
5121	Equipment Services	6,566	1,000	1,000	800
5130	Functional Supplies	96,235	117,454	115,444	105,010
5131	Functional Services	73,094	91,596	91,596	107,532
5142	Contract Service	32,303	30,000	30,000	8,500
5160	Office Supplies	9,189	5,300	5,300	5,350
5162	Postage	8,473	9,050	9,050	10,038
5171	Professional Services	192,167	154,583	154,583	117,971
5172	Legal Services	51	800	800	0
5180	Dues & Publications	2,081	1,480	1,480	1,200
5190	Public & Legal Notices	0	1,300	1,300	850
5200	Staff Training	15,717	9,180	9,180	2,870
5202	Local Meetings	100	420	420	330
5210	Mileage	2,258	2,000	2,000	1,500
5231	Rental Facilities	0	1,440	1,440	0
5240	Printing	20,397	33,225	33,225	35,575
5241	Telephone	9,528	7,800	6,000	3,400
5290	Miscellaneous	60	0	0	0
	<b>Total Services &amp; Supplies Expense</b>	<b>472,300</b>	<b>480,503</b>	<b>476,693</b>	<b>409,896</b>
<b>Capital Expenditures</b>					
5540	Equipment & Vehicles	8,128	50,688	40,241	0
5545	Lease Payment	12,117	11,760	11,760	6,563
	<b>Total Fixed Asset Expense</b>	<b>20,245</b>	<b>62,448</b>	<b>52,001</b>	<b>6,563</b>
	<b>Total Expenses</b>	<b>1,845,999</b>	<b>2,019,849</b>	<b>1,992,613</b>	<b>1,902,763</b>
	<b>Net Income/Loss</b>	<b>-673,640</b>	<b>-957,150</b>	<b>-1,102,153</b>	<b>-988,950</b>

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El Dorado Hills Community Services District - FY 2010 Budget

**RECREATION DEPARTMENT**

**ACCOUNT DETAIL**

**REVENUE**

**913,813**

The Recreation Department plans and implements recreation programs and leisure services for children, teens, adults, seniors and families. Example programs include: year round youth camps, preschools, dances, youth volunteer opportunities, volunteer park beautification projects, youth and adult sports, special interest classes, tennis programs, swim classes, a full service teen center and skate park, youth dances, lifeguard training, jr. lifeguard training, water polo, youth triathlon and training, summer concerts expanded senior programs (including fitness and social activities); and special events. A few examples are Saturday Night in the Park, annual Summer Concert Series, Excursions and new events such as Breakfast with Santa. A decrease in revenue will be a result of decreased registration fees for classes, youth camps, and decreased sponsorship opportunities.

The aquatic revenue amount includes a slight increase in user fees for ORHS water polo, swim teams, private swim parties and the annual Taz allotment. The budget includes increased revenue to be obtained from youth sport leagues, Pee-Wee sports, Mighty Mytes leagues and various sport camps. Expanding in the next fiscal year are adult sports programs and special events to accommodate the revenue generated from excursions, dances and special events. The outstanding response from the new Promontory Park will reflect in additional increases in revenue based and accommodating more teams on the playing field.

**4000 BENEFITS AND TAXES**

**414,451**

The district's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.

**5011 SALARIES - F/T**

**641,428**

Full-time, permanent staff include one (1) Recreation Director, five (5) Recreation Supervisors, one (1) Administrative Assistant, one (.75) Office Manager, two (2) Recreation Coordinators, and three (3) Recreation Coordinators (part-time benefited) 30 - 35 hours per week. Salaries in 8000 also reflect part-time Administrative help in the Administrative Office.

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El Dorado Hills Community Services District - FY 2010 Budget

<p><b>5012 SALARIES - P/T</b>                  Part-time and seasonal on-line staff who work directly with the public and serve as face-to-face leaders to provide recreational opportunities and services offered by the department. Part-time hourly wages are disbursed among all of the program areas. This cost includes additional step increases anticipated due to staff longevity and the increase in minimum wage. Part-time staff has increased due to staff supervising all the operational hours at the Skate Park and hiring additional qualified staff to work the daily hours of operation at the new Teen Center. Summer Programs have also expanded to create two summer day camp opportunities for families.</p>	<p><b>428,825</b></p>
<p><b>5013 SALARIES - OVERTIME</b>                  For all staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs and emergencies.</p>	<p><b>1,600</b></p>
<p><b>5120 EQUIPMENT SUPPLIES</b>                  Replacement or new equipment required for aquatics programs such as shade umbrellas, tables, backboard, and lifeguard equipment. Additional supplies are related to adult sports, year around youth programs and special events. Equipment such as storage, replacement furniture, safety equipment, repair tools for daily maintenance, and various indoor equipment supplies for the snack bar and Teen Center, Skate Park and Senior Center.</p>	<p><b>8,320</b></p>
<p><b>5121 EQUIPMENT SERVICES</b>                  Specific funds for the new Recreation Department Copy machine maintenance and repairs.</p>	<p><b>800</b></p>
<p><b>5130 FUNCTIONAL SUPPLIES</b>                  Program supplies, crafts, art supplies, cooking supplies, games, props, admissions, tickets, games, decorations, refreshments, concessions, prizes, paper goods, sports equipment, signs/banners, awards, T-shirts, staff shirts and name tags, score books, first aid supplies, floor tape, chalk, permits, pool supplies, staff incentives, preschool and day camp supplies. Also includes items requested for senior center programs and events.</p>	<p><b>105,010</b></p>
<p><b>5131 FUNCTIONAL SERVICES</b>                  Youth and adult sport officials, bus transportation for excursions and all field trips and additionally added family excursions, entertainment/DJ services, water service, activity guide production, Staff and volunteer fingerprinting (all), Hepatitis B inoculations, and services related to special events. Additionally costs related to expanded programs and increased budget for expanded summer camp programs, ticket purchases, special events, excursions, senior programs, skate park and teen center operations.</p>	<p><b>107,532</b></p>
<p><b>5142 CONTRACT SERVICE</b>                  Active Network fees for processing activity registration payments.</p>	<p><b>8,500</b></p>

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El Dorado Hills Community Services District - FY 2010 Budget

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<p><b>5160 OFFICE SUPPLIES</b> Office supplies for office administration and programs, paper, colored paper, colored paper, ink cartridges for all staff computers, misc. computer supplies, folders, binders, tape, dispensers, organizational products for desks, folders, organizational file items and writing utensils.</p>	<p><b>5,350</b></p>
<p><b>5162 POSTAGE SUPPLIES</b> Postage (including direct mailing of Recreation Activity Guide 3 times per year to every resident, post office box and business). Post card and special marketing postage for additional advertising purposes such as Senior Center and Teen Center newsletters. Neighborhood letters announcing park dedications.</p>	<p><b>10,038</b></p>
<p><b>5171 PROFESSIONAL SERVICES</b> Service fees paid to Rec. Ware for technical support, consultants, guest speakers and contract instructors. Special interest class instructors are contracted by the CSD and are paid a percentage of the gross receipts collected for each class, workshop, program, etc. Graphic Design services to enhance all marketing material and special mailers for District programs. Concert contracted bands, sound and lighting expenses included in this account.</p>	<p><b>117,971</b></p>
<p><b>5180 DUES AND PUBLICATIONS</b> For six (6) full-time employees: annual membership dues for California Park &amp; Recreation Society, five (1) NRPA dues, LERN subscription, Teen Center publications and other subscriptions for trade publications such as Aquatics and Seniors.</p>	<p><b>1,200</b></p>
<p><b>5190 ADVERTISING &amp; LEGAL NOTICES</b> Employee both full time and part time and instructor recruitment placed in various publications as well as paid ads to advertise programs.</p>	<p><b>850</b></p>
<p><b>5200 STAFF TRAINING</b> CPRS training conference in Palm Springs 2010, for four (4) full-time employees. NRPA congress for one full time employee. NAYS (Youth Sports) training for one (1) Recreation Coordinator, Computer Training, Recreation Leader training. Marketing, First Aid and CPR, various professional workshops such as Business Writing. All training and workshops have been restricted, yet carefully considered to aid each staff in their day to day direct job responsibilities.</p>	<p><b>2,870</b></p>
<p><b>5202 LOCAL MEETINGS</b> Refreshments for meetings; meetings requiring meals or other associated costs. (CPRS, Office of Aging, NACAMA, Chamber of Commerce, Service Groups, etc.)</p>	<p><b>330</b></p>
<p><b>5210 MILEAGE AND TRAVEL</b> Mileage for CSD business including onsite visits to CSD facilities or school sites, flyer distribution, trainings and other meetings and events as required.</p>	<p><b>1,500</b></p>

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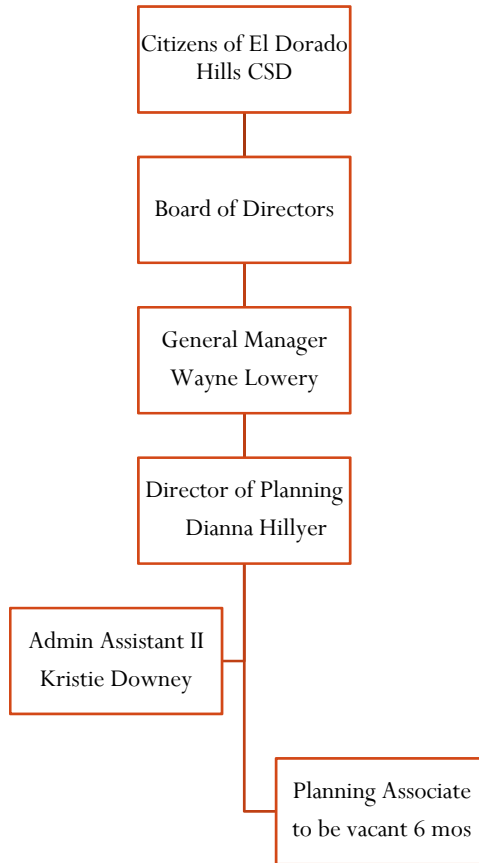
El Dorado Hills Community Services District - FY 2010 Budget

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<b>5240 PRINTING</b>	<b>35,575</b>
Fees associated with printing and distributing flyers, colored flyers, brochures, employee handbooks, three annual activity guides, with more than 17,000 copies each season and other specialty jobs that cannot be done in-house such as 3-part forms, post cards, magnets, business cards, posters, etc.	
<b>5241 UTILITIES: PHONES</b>	<b>3,400</b>
Fees associated with telephone services including office phones and Nextel phone/radios. Includes three replacement Nextel phones and fees for charges.	
<b>5545 LEASE PAYMENT</b>	<b>6,563</b>
Photo Copier - Recreation and the office building lease of the modular building to house aquatic and sports staff for a year lease.	
<b>TOTAL RECREATION</b>	<b>-988,300</b>



## Organization of the Planning Department



## Planning Department

The Planning Department is responsible for development, implementation and administration of a variety of projects pertaining to District operations including District Park and Recreation Facility Planning, County land-use planning, District parkland acquisition and annexations, funding capital improvements and management of cable television and solid waste franchises, creation and amendments to District Landscaping and Lighting Assessment Districts and the annual review and update of park development impact fees. Planning also manages community-wide special events, including the annual tree chipping program, and two Community Clean-Up Days.

### Accomplishments in 2008-09

1. Conducted a public hearing for El Dorado Disposal Services Rate Setting
2. Had the following design plans approved:
  - a. EDH Blvd. streetscape
  - b. McCabe Park
  - c. Stephen Harris Park, Phase 2
  - d. Deputy Jeff Mitchell Field renovation project
  - e. Oak Knoll Park revised Master Plan
  - f. Lake Forest revised park plans
3. Celebrated with Kristie Downey for 20 years of service
4. Initiated formation of one LLAD for Lake Forest Park (results of ballot will be counted 6/11/09)
5. Helped coordinate the Fallen Heroes Memorial Ride to raise funds & awareness for the Public Service Memorial at Deputy Jeff Mitchell Field. The event raised over \$11,000.
6. Two community clean-up days
7. The annual tree chipping event

### Cuts for 2009-10

1. The position of Planning Associate will be left unfilled for 6 months. The previous Planning Associate moved to Parks to become the new Facilities Supervisor. Savings: \$44,150.
2. Services and Supplies will be reduced \$66,090 including a reduction in the training budget of \$1,500.

### Planning Department Responsibilities

CSD Planning includes land-use applications and maps submitted to El Dorado County Development Services Department to determine a proposed project's impact on the District including calculating Quimby requirements for park land and negotiating in-lieu fees. Planning staff meet with developers to locate appropriate park sites that will support active recreation, landscaped corridors with paths, street lights, and open space. Staff develops long-term plans and implements funding mechanisms for on-going maintenance of District improvements. This includes submitting written comments to the El Dorado County Planning Department outlining District requirements; attending Technical Advisory Committee meetings, Zoning Administration Hearings, Planning Commission and Board of Supervisor meetings and hearings to assure that the District's requirements are met. Whenever possible, parks are located adjacent



to school sites to maximize joint use possibilities.

The Planning Department will be assisting developers to meet final map conditions for Carson Creek Specific plan, Valley view specific plan, and Bass Lake Hills specific plan. The conditions include completion of conceptual plans for negotiated park sites that will establish the base budgets for formation of individual project LLADs as well as specific plan-wide LLADs. Map conditions for bike routes, pedestrian access, streetscape budgets and landscape, hardscape, signage, solid waste and recycling services are all handled through the District's Planning Department.

Other planning projects require periodic reports and updating, such as the Nexus Study, various Park Master Plans, etc. The Planning department oversees grant writing, particularly for capital funding. Planning staff participates with advisory and volunteer committees on outcome-based assignments, serving as liaison to various community groups and organizations, and developing policies related to internal district goals. Other County departments the Planning Department coordinates with are the Development Services department, which includes County Planning and DOT, County Department of Environmental Management, the El Dorado County Transportation Commission and LAFCo.

### **Cable Television**

Comcast and AT&T are the current providers of cable television services in the District. This franchise arrangement offers District residents a full range of channel package options including network channels, video on demand and cable video recording units (DVRs). In addition to television broadcasting, the community is also provided with internet and telephone service. These franchisees pay a 5% fee to the District.

Staff assists with resolving subscriber complaints, maintains information regarding rates, regulations, programming, subscriber counts, franchise fee collection and monitors franchise agreement compliance.

### **Solid Waste**

In 1962, the District was empowered to collect and dispose of residential and commercial garbage and refuse matter within the District boundaries. The CSD adopted an ordinance establishing mandatory garbage service and providing rules and regulations governing refuse disposal, fees, services, etc., and contracted for this service through a franchise agreement that expires in July 2015.

The District's responsibility is to monitor compliance with the Ordinance and Franchise Agreement; assist in resolving customer complaints; coordinate and manage community events such as the Christmas Tree Chipping program, Community Clean-up Days, and other educational or promotional events that encourage recycling; monitor delinquent accounts including assessing liens when necessary. Staff participates on the County's Solid Waste Advisory Committee and assists with the preparation and review of the Source Reduction and Recycling Plan, which must be submitted to the California Integrated Waste Management Board; submits reports to the County of El Dorado documenting the District's compliance with AB 939; and promotes continued recycling and source reduction within the District.

El Dorado Hills Community Services District - FY 2010 Budget

6030		Planning			
Acct. No.	Account Title	2007-08 Actual	2008-09 Budget	2008-09 Forecast	2009-10 Budget
<b>Revenue</b>					
3020	Reimbursement	0	20,000	20,000	20,000
3025	Park Impact Admin. Fee	50,855	0	2,000	4,000
3140	Donations	0	2,000	2,000	2,000
3160	Franchise Fees	535,729	566,986	551,800	553,973
3170	Miscellaneous	61	0	0	0
3300	Transfers In	302,596	22,194	22,194	0
3505	Grant Revenue	0	50,000	50,000	198,000
	<b>Department Revenue</b>	<b>889,241</b>	<b>661,180</b>	<b>647,994</b>	<b>777,973</b>
<b>Expense</b>					
4010	Payroll Taxes	16,423	15,490	15,490	13,521
4120	Employee Benefits	36,441	37,800	37,800	34,500
4130	PERS - Retirement	34,691	37,862	37,862	32,587
4140	Life Insurance	162	176	176	176
4150	Workers Comp.	1,525	1,887	1,887	1,637
5011	Salary Expense - Full-time	174,387	192,193	192,193	166,455
5013	Overtime Expense	1,752	1,500	1,500	1,500
	<b>Total Salary &amp; Benefits</b>	<b>265,381</b>	<b>286,908</b>	<b>286,908</b>	<b>250,376</b>
5110	Custodial Supplies	26	0	0	0
5120	Equipment Supplies	0	100	100	0
5121	Equipment Services	444	0	0	1,320
5130	Functional Supplies	232	500	500	150
5131	Functional Services	3,451	3,000	3,000	0
5132	Government Fees & Permits	1,877	23,250	0	500
5142	Contract Service	149	0	0	0
5160	Office Supplies	422	1,000	1,000	1,000
5161	Office Services	713	0	0	0
5162	Postage	95	200	200	500
5171	Professional Services	57,628	131,000	131,000	75,000
5172	Legal Services	23,383	20,000	20,000	15,000
5180	Dues & Publications	361	1,000	1,000	500
5190	Public & Legal Notices	51	200	200	500
5200	Staff Training	2,412	5,000	5,000	1,500
5202	Local Meetings	542	500	500	500
5210	Mileage	891	1,000	1,000	1,000
5230	Rental Equipment	230	2,000	2,000	2,000
5240	Printing	2,495	2,000	2,000	2,000
5241	Telephone	1,578	1,800	800	740
5290	Miscellaneous	159	1,000	1,000	1,000
	<b>Total Services &amp; Supplies Expense</b>	<b>97,138</b>	<b>193,550</b>	<b>169,300</b>	<b>103,210</b>
<b>Capital Expenditures</b>					
5520	Buildings & Facilities	0	0	0	0
5540	Equipment & Vehicles	0	60,070	60,070	0
5545	Lease Payment	1,829	2,500	2,500	2,760
	<b>Total Fixed Asset Expense</b>	<b>1,829</b>	<b>62,570</b>	<b>62,570</b>	<b>2,760</b>
5600	Transfers Out - Capital Projects	563,738	819,802	449,802	883,693
	<b>Total Expenses</b>	<b>928,085</b>	<b>1,362,830</b>	<b>968,580</b>	<b>1,240,039</b>
	<b>Net Income/Loss</b>	<b>-38,844</b>	<b>-701,650</b>	<b>-320,586</b>	<b>-462,066</b>

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El Dorado Hills CSD 6/30/2010



El Dorado Hills Community Services District - FY 2010 Budget

**PLANNING DEPARTMENT**

The Planning Department is responsible for development, implementation and administration of a variety of projects pertaining to District operations including District Park and Recreation Facility Planning, County land use planning, District park land acquisition and annexations, funding capital improvements and management of cable television and solid waste franchises, creation and amendments to District Landscape and Lighting Assessment Districts and the annual review and update of park development impact fees. Community-wide special events including the annual Tree Chipping Program, and two Community Clean Up Days are managed by the Planning Department.

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>777,973</b>
Sources of Revenue for the Planning Department include Solid Waste franchise fees (\$273,711), cable television franchise fees (\$280,883), miscellaneous donations from special events (\$2,000), and 2% of Park Impact Fees (PIF) collected for administration of PIF-funded Capital Improvement Projects. Pursuant to CSD's agreement with EDH Rotary, the Planning department will receive \$20,000 reimbursement for Deputy Jeff Mitchell Field renovations in FY10. The State of California is expected to un-freeze Prop 40 Bond funds and reimburse the District \$198,000 for funds expended.	
<b>4000 TAXES AND BENEFITS</b>	<b>82,420</b>
<b>5011 SALARIES - F/T</b>	<b>166,455</b>
Full-time salaries in the Planning Department are the Planning Director, Associate Planner and Administrative Assistant II.	
<b>5013 SALARIES - OVERTIME</b>	<b>1,500</b>
Includes overtime for department Administrative Assistant.	
<b>5121 EQUIPMENT SERVICES</b>	<b>1,320</b>
Cost of Planning dept. copier/scanner service contract	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>150</b>
Cost of supplies to support District functions (i.e. staff shirts)	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>500</b>
This is for the occasional recording permit application fee for and/or recording fees for notices, liens, lien releases, easements and dedications.	
<b>5160 OFFICE SUPPLIES</b>	<b>1,000</b>
Expenses for office supplies	
<b>5162 POSTAGE</b>	<b>500</b>
Misc. letters, Workshop mailers, and lien notices	

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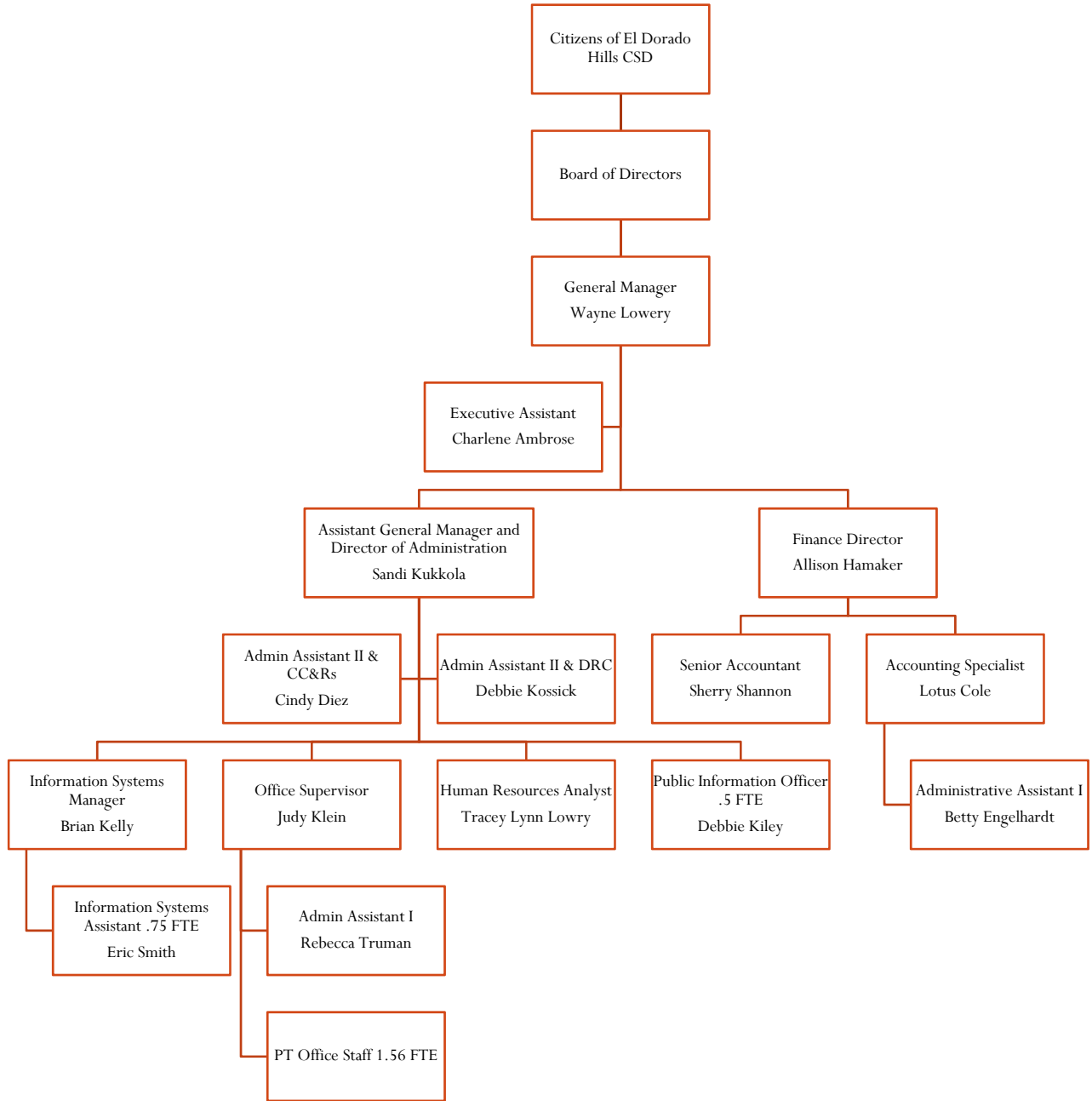
El Dorado Hills CSD 6/30/2010

El Dorado Hills Community Services District - FY 2010 Budget

<b>5171 PROFESSIONAL SERVICES</b>	<b>100,000</b>
Professional services anticipated for FY10 include a Nexus Study Update, County Special Use Permits, and misc. Landscape Architect services	
<b>5172 LEGAL SERVICES</b>	<b>15,000</b>
Allocation of annual contract for services.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>500</b>
Professional organization dues	
<b>5190 ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>500</b>
Public Hearing Notices required by Law for Nexus, Rate Reviews, Liens, Master Planning, etc.	
<b>5200 STAFF TRAINING</b>	<b>1,500</b>
Workshops and training for staff, including Notary licensing.	
<b>5202 LOCAL MEETINGS</b>	<b>500</b>
Meeting supplies and materials for public workshops.	
<b>5210 MILEAGE AND TRAVEL</b>	<b>1,000</b>
Reimbursed mileage for travel by Department staff using personal vehicles.	
<b>5230 RENTAL EQUIPMENT</b>	<b>2,000</b>
Christmas Tree Chipper, heaters, tractor (\$1,000), Sweeper for 2 Community Clean Up Days @ \$500 ea (\$1,000)	
<b>5240 PRINTING</b>	<b>2,000</b>
District informational brochures, flyers, surveys, notices, forms, maps, plans, reports.	
<b>5241 TELEPHONE</b>	<b>740</b>
Department Head phone	
<b>5290 MISCELLANEOUS</b>	<b>1,000</b>
<b>5545 LEASE PAYMENT</b>	<b>2,760</b>
Lease payment for Planning Copier	
<b>5,600 TRANSFERS OUT</b>	<b>933,693</b>
Community Pool repairs and modernization (\$992,000)	
Harvard Parking Lot (\$20,000)	
Lake Forest Park roadway improvements (\$50,000)	
Brooks School Multi Purpose Room Renovation (\$300,000)	
<b>TOTAL PLANNING DEPARTMENT</b>	<b>-537,066</b>

6/4/2009

Organization of the Administration and Finance Departments



## Administration and Finance Departments

The Administration and Finance Departments are responsible for office management and support to the other departments within the District. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Plan budgets, cell tower leases, the District's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

## Accomplishments in 2008-09

### Administration

1. Received the California Park and Recreation Society (CPRS) Award of Excellence for the District's Communications Plan.
2. The CSD Monthly e-newsletter was brought in house from a consultant in March 2009. It is emailed to over 5,000 residents each month, saving \$6,400 over the cost of an outside service. Feedback has been very positive.
3. Over fifty-two news articles were directly generated from press releases prepared by the District's new Public Information Officer in the past eight months. In addition to the Village Life and El Dorado Hills Telegraph, articles and stories appeared in the Sacramento Bee, Sacramento Magazine, Folsom-El Dorado Hills Style magazine, and Serrano Magazine.
4. Front Office Staff continue to give excellent customer service, perfecting the District's image through our Vision Statement, Mission Statement, Core Beliefs and Values, which read in part: *Our foundation is based upon uncompromising integrity, we are dedicated to excellence, we are dedicated to customer service, and finally and most importantly, our strength is in our people.*
5. Human Resources Analyst hired.
6. HR conducted a Wellness and Benefit Fair, conducted Supervisor Training, and implemented seasonal staff hiring processes to improve efficiencies in all departments.
7. First edition of the "Annual Report" for fiscal year 2008-09 showcasing the District to the community.
8. Board packets are now available online to meet the new Brown Act transparency requirements.
9. New contract for copiers negotiated resulting in better service and reduced per-copy cost.
10. LED monument sign special use permit submitted to El Dorado County.
11. Implementation of Comcate Software for CC&R tracking. This software will provide accurate and timely violation logs, compliance reports, and letters and hearing notices.
12. CC&R enforcement was streamlined including rewriting the First Notice to violators to clearly define the violation and desired results. Staff reports and logs were also improved.



13. Information Technology staff developed a “web team” to improve website efficiencies and effectiveness.

### **Finance**

1. Financial Software updated, with read-access and electronic purchase orders available to all supervisors.
2. Inventory conducted with new bar codes affixed.
3. Cal-Card purchase system implemented; training given to all cardholders.
4. District’s cost recovery policy updated using the pyramid model from Greenplay LLC.
5. Cost Allocation Study conducted by consultant Revenue & Cost Specialists with help from Finance staff.
6. Landscaping and Lighting manual published, and four public meetings held, covering nine LLAD areas.

### **Cuts for 2009-10**

Services and Supplies will be reduced \$127,737.

### **Administration Department Responsibilities**

#### **Board**

Tasks include agenda preparation and posting, agenda packet preparation and distribution, preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

#### **General Administration**

General administration includes records management, contract management first-line customer services, park and facility reservations, marketing and public relations, media contact, District-wide short- and long-term planning, general clerical tasks, etc.

#### **Information Technology**

IT is staffed by one full-time and one three-quarter time employee who perform multiple tasks including network administration, back-up, document storage, web, help desk, and manage cellular and land line phones.

#### **Human Resources**

The Human Resources division develops and administers programs, procedures and guidelines to help align the workforce with the strategic commitments of the District. The Human Resources Department manages responsibilities related to Recruitment, Training and Development, Employee Benefits and Pension, Employment Administration, Annual Evaluations, and Step Increases. The Human Resources Department manages the maintenance of HR software and personnel records, monitors budget, conducts investigations, and consults with the contracted attorney in legal matters, acts as a District representative in Union negotiations. The Human Resources Department monitors administration to established standards and procedures, identifies opportunities for improvement, and resolves discrepancies.

#### **Risk Management**

These tasks include filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the Special District Risk Management Authority, a Joint Powers Authority, who manages the District’s Worker’s Compensation and general liability coverage.

#### **District Public Service Counter**

The Administration Department oversees the full- and part-time staff related to the public counter and front office operations. This staff accepts and processes over \$1,000,000 a year in received revenues: all recreation registrations

including online program registration, park and facility rentals, design review applications, CC&R complaints, and general District and community information.

### **Public Information Office**

In 2008-09, a new public information program was launched to enhance communications about the CSD's programs, services and facilities. Components include news releases; responding to reporters' inquiries; staffing news interviews; producing a monthly electronic newsletter for the public; providing current information for the home page of the CSD website; rewriting and redesigning CSD publications; producing new informational materials; developing updated policies, automated application procedures, and informational materials to communicate opportunities for reserving CSD venues.

### **Finance Department Responsibilities**

Staff coordinates the preparation of the Budget, Comprehensive Annual Financial Report (CAFR), timely financial statements, payroll, and accounts payable and receivable. Staff manages cash and is responsible for cash control. Staff also prepares the month-end and year-end close, assists with the annual audit, and the State Controller's report. Finance is responsible for updating and maintaining the District's record management system, conducting the annual inventory, and managing the District's cell-tower leases. The accounting for the General Fund and other funds such as the LLADs are all done by accounting staff.



El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2010 Budget

7000		Administration			
Acct. No.	Account Title	2007-08 Actual	2008-09 Budget	2008-09 Forecast	2009-10 Budget
<b>Revenue</b>					
3010	CC&R Reimbursements	12,007	7,500	8,500	65,593
3030	LLAD Reimbursements	54,175	69,000	69,000	394,428
3100	Property Tax Revenue	5,522,119	5,632,561	5,632,561	5,125,235
3150	Interest Income	118,087	100,000	100,000	100,000
3161	Cellular Sites	71,617	66,000	100,300	57,300
3170	Misc. Income	5,240	5,500	1,000	1,000
3505	Grant Income	0	0	0	50,000
	<b>Total Department Revenue</b>	<b>5,783,247</b>	<b>5,880,561</b>	<b>5,911,361</b>	<b>5,793,556</b>
<b>Expense</b>					
4010	Payroll Taxes	44,279	58,867	54,000	60,453
4120	Employee Benefits	92,090	126,893	126,893	158,912
4130	PERS - Retirement	94,037	132,419	132,419	142,165
4135	Retirement - Other	14,857	17,196	17,196	14,616
4140	Life Insurance	647	706	706	706
4150	Workers Comp.	4,606	7,421	7,421	7,743
5011	Salary Expense - Full-time	465,153	667,289	600,000	726,183
5012	Salary Expense - Part-time	36,572	48,322	48,322	22,723
5013	Overtime Expense	2,279	2,960	2,960	675
5016	Directors Expense	24,300	24,000	24,000	24,000
	<b>Total Salary &amp; Benefits</b>	<b>778,820</b>	<b>1,086,071</b>	<b>1,013,915</b>	<b>1,158,174</b>
5120	Equipment Supplies	28,754	49,000	49,000	48,600
5121	Equipment Services	29,172	45,040	45,040	42,500
5130	Functional Supplies	6,876	7,210	7,210	6,850
5131	Functional Services	2,413	470	470	7,160
5132	Government Fees & Permits	135,163	138,016	139,800	140,000
5142	Contract Service	33,204	109,179	109,179	39,750
5160	Office Supplies	13,029	17,000	17,000	17,000
5161	Office Services	10,148	7,000	7,000	7,000
5162	Postage	2,798	4,000	4,000	4,000
5171	Professional Services	189,691	100,000	100,000	46,050
5172	Legal Services	12,634	27,120	27,120	41,000
5180	Dues & Publications	10,105	10,365	10,365	13,725
5190	Public & Legal Notices	2,945	4,000	4,000	3,000
5200	Staff Training	38,402	20,000	20,000	22,000
5202	Local Meetings	7,765	6,000	6,000	6,500
5210	Mileage	9,924	8,000	8,000	8,000
5220	Fuel Expense	329	0	0	0
5230	Rental Equipment	12,096	0	0	0
5235	Elections Expense	0	21,288	21,288	0
5240	Printing	0	13,000	13,000	9,100
5241	Telephone	40,325	35,500	35,500	33,000
5251	General Insurance	62,452	65,000	65,000	65,000
5255	Safety Expenses	2,247	2,000	2,000	3,000
5300	Principal	0	0	0	0
5305	Interest	0	0	0	0
	<b>Total Services &amp; Supplies Expense</b>	<b>650,474</b>	<b>689,188</b>	<b>690,972</b>	<b>563,235</b>

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El Dorado Hills CSD 6/30/2010

El Dorado Hills Community Services District - FY 2010 Budget

7000		Administration			
Acct. No.	Account Title	2007-08 Actual	2008-09 Budget	2008-09 Forecast	2009-10 Budget
	<b>Capital Expenditures</b>				
5540	Equipment & Vehicles	0	88,000	33,000	7,000
5545	Lease Payment	23,492	23,113	23,113	23,306
5550	Computer Equipment	0	20,000	20,000	0
	<b>Total Fixed Asset Expense</b>	<b>23,492</b>	<b>131,113</b>	<b>76,113</b>	<b>30,306</b>
5575	OPEB Contribution	0	188,437	188,437	192,713
	<b>Total Expenses</b>	<b>1,452,785</b>	<b>2,094,808</b>	<b>1,969,436</b>	<b>1,944,428</b>
	<b>Net Income/Loss</b>	<b>4,330,462</b>	<b>3,785,753</b>	<b>3,941,925</b>	<b>3,849,128</b>

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El Dorado Hills Community Services District - FY 2010 Budget

**ADMINISTRATION AND FINANCE DEPARTMENTS**

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets, cell tower leases, the district's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>5,793,556</b>
Property tax revenue, CC&R/LLAD reimbursements, wireless tower lease payments, interest and other miscellaneous income such as state mandated cost reimbursements and restitution payments.	
<b>4000 BENEFITS AND TAXES</b>	<b>384,594</b>
The department's share of the expense of employee retirement programs, employee cafeteria plan, EAP, employer share of payroll taxes and Worker's Compensation premiums paid by the District.	
<b>5011 SALARIES - F/T</b>	<b>726,183</b>
Full-time salary in the Administration and Finance Departments include the General Manager, Assistant General Manager, Director of Finance, Senior Accountant, Accounting Specialist, Systems Support Manager, Human Resource Analyst; .50 Public Information Officer; Executive Assistant, 2-.55 Administrative Assistant II; .75 System Support Assistant, and .25 Office Supervisor and 1.4 FTE Administrative Assistant I's.	
<b>5012 SALARIES - P/T</b>	<b>22,723</b>
Administrative Assistant I for accounts payable; Specialist for assistance with finance; .90 FTE non-benefited Administrative Assistant I positions covering the front office; Office Assistant for HR;	
<b>5013 SALARIES - OVERTIME</b>	<b>675</b>
<b>5016 DIRECTOR EXPENSES</b>	<b>24,000</b>
Board members to receive a stipend of one hundred dollars for each day of service at approved meetings, not to exceed six days of service in a month.	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>48,600</b>
Parts for in-house repairs of office equipment and computers. New computers and back-up hardware. File servers, network upgrades software updates, and misc. other upgrades.	

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El Dorado Hills CSD 6/30/2010

El Dorado Hills Community Services District - FY 2010 Budget

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<b>5121 EQUIPMENT SERVICES</b>	<b>42,500</b>
IT support, maintenance, and licenses. Service agreements on the copier and printers.	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>6,850</b>
Supplies, signs, name tags, framing, photos, checks, staff shirts, longevity recognition items	
<b>5131 FUNCTIONAL SERVICES</b>	<b>7,160</b>
Fingerprinting fees for Administration; CalPERS, Co Power (Vision) monthly service charge; bottled water for admin trailer; drug screening and pre-employment fitness testing	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>140,000</b>
The fee charged by the County for tax collection and LAFCO services.	
<b>5142 CONTRACT SERVICES</b>	<b>39,750</b>
Paychecks, cafeteria plan admin, accounting software maintenance, Telechecks, CMAS (state purchase contract); ActiveNet, time clock maintenance, web updates, IT per incident (emergency help).	
<b>5160 OFFICE SUPPLIES</b>	<b>17,000</b>
Expenses for office supplies.	
<b>5161 OFFICE SERVICES</b>	<b>7,000</b>
Records storage.	
<b>5162 POSTAGE</b>	<b>4,000</b>
Bulk mailings, miscellaneous postage, and shipping charges.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>46,050</b>
Annual Audit, strategic planning <sup>1</sup> , CPS pay for performance <sup>1</sup> , finance consultant <sup>1</sup> , EAP, HR services, document scanning, website updates, CATV channel maintenance. ( <sup>1</sup> As required by Board)	
<b>5172 LEGAL SERVICES</b>	<b>41,000</b>
Legal counsel for personnel management, employee negotiations, board consultation, contract review, risk management and policy development.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>13,725</b>
Dues for memberships to California Special District Association (CSDA), National Recreation & Park Association (NRPA), California Park and Recreation Society (CPRS) Rotary, Chamber of Commerce, GFOA/CSMFO, Parcel Quest, SHRM (HR) and subscriptions to newspapers and trade and technical publications.	
<b>5190 ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>3,000</b>
Expenses for the publication of legally required notices and reports and classified advertisements.	

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El Dorado Hills Community Services District - FY 2010 Budget

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<b>5200 STAFF TRAINING</b>	<b>22,000</b>
Board and Staff Training including CSDA workshops, CPRS conference, NRPA, Active Net Conference, Special District Institute, etc.	
<b>5202 LOCAL MEETINGS</b>	<b>6,500</b>
Employee Recognition Luncheons, Social Committee, Christmas party, Kitchen Supplies, Chamber functions, and professional organization functions.	
<b>5210 MILEAGE AND TRAVEL</b>	<b>8,000</b>
Gas reimbursement for administrative staff.	
<b>5240 PRINTING</b>	<b>9,100</b>
Fliers, forms, business cards, checks and stationery printing, copier overages charges	
<b>5241 UTILITIES AND PHONE</b>	<b>33,000</b>
Local and long distance land line phone service district wide; fax machines; cell phones for Administration and Finance; Internet Service; conference calling	
<b>5251 GENERAL INSURANCE</b>	<b>65,000</b>
Liability, errors and omission's vehicle insurance; All District general liability insurance fees.	
<b>5255 SAFETY EXPENSE</b>	<b>3,000</b>
On-going safety training/expenses. Replacement for AEDs as needed. AED batteries.	
<b>5300 DEBT SERVICE - PRINCIPAL</b>	<b>0</b>
15 year loan for energy efficiency improvements to the Community Activities Building	
<b>5305 DEBT SERVICE - INTEREST</b>	<b>0</b>
15 year loan for energy efficiency improvements to the Community Activities Building	
<b>5540 EQUIPMENT AND VEHICLES</b>	<b>7,000</b>
Electronic monument sign; video equipment (grant funded)	
<b>5545 LEASE PAYMENTS</b>	<b>23,306</b>
Admin trailer lease; copiers for Pavilion & Admin Trailer; water filter for Pavilion	
<b>5550 COMPUTER EQUIPMENT</b>	<b>0</b>
Document management software	
<b>5575 OPEB Contribution</b>	<b>192,713</b>
Other Post Employment Benefit annual contribution.	
<b>TOTAL ADMINISTRATION</b>	<b>3,849,128</b>

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El Dorado Hills CSD 6/30/2010

## Part 5: Capital Improvement Plan (CIP)

The CIP is not a separate or restricted fund budget, but a project budget from many sources. Both equipment purchases and construction projects are reflected here.

The Capital Improvement Plan accounts for the acquisition and construction of capital assets. Typically, a capital project encompasses a purchase of land or 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 a five-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities as well as the ongoing maintenance and renovation of existing District infrastructure.

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

1. **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.
2. **Park Impact Fees:** A charge to developers for the cost of park improvements needed to serve a new development. Park impact fees provide up-front financing for the expansion of public facilities needed to serve a new development. The current fee(s) are listed below and are paid with the application for a building permit.

Single Family:	\$9,806
Single Family – Serrano:	\$2,452
Age Restricted:	\$5,736
Multifamily:	\$8,103
Multifamily – Serrano:	\$2,025
Mobile Home:	\$7,184

3. **In-Lieu Fees:** The California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. This is called the "Quimby Act." Under this authority, the District requires 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 times the number of dwelling units. The District, at its option, may elect 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.
4. **Debt:** Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds (general Obligation bonds, Mello-Roos funding) or certificates of participation (COPS).
5. **LLAD:** Special assessments are levied on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other levies in that the maximum assessment is the increase in property value created by the improvements.
6. **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 such as the 2002 Resources Bond Act – Per Capita Allocation. Conditions of use often apply to these funding sources.



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It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts:

1. **Deferred Maintenance Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation. The Board adopted a complete study of the all the facilities in 2007 to serve as the basis of the funding. The current reserve for this purpose is \$325,308.
2. **Contingency Reserve:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. In Policy 3272.20, Contingency is set at 15% of revenues, which is \$1,154,507.

It is important to note that the General Fund should reflect adequate financial resources for the District to administer the acquisition or construction projects proposed in the Capital Improvement Plan as well as continued operation and maintenance.

**2008-09 CIP Projects Completed**

1. Teen Center: Completed a 4,200 square foot building with restrooms and a kitchen for teen programs. Outside public restrooms & concession facilities to service the Community Park are included in this building.
2. McCabe Park. Replaced playground equipment and installed a new monument sign.
3. Bertelsen II. Renovation of existing access road, installation of ADA access and parking, installation of associated landscaping for erosion control.

**Current CIP Projects in Progress – prior year funding**

FUNDING SOURCES							
General Fund	GF					\$	478,973
Park Impact Fees		PIF				\$	1,156,940
Grant Funding			GRANT			\$	-
Roadway Landscape and Lighting District				LLAD		\$	232,876
In Lieu					IN-LIEU	\$	36,878
Oak Tree Preservation Fund					OAK TREE	\$	-
CAPITAL PROJECT ACCOUNT BALANCES							
Lake Forest Park			1,045				1,045
New York Creek Trail	108,937						108,937
Serrano "J"	29,969						29,969
Valley View Sports Park			2,250				2,250
Deputy Jeff Mitchell Field Renovation	292,427				36,878		329,305
Promontory Phase 2			959,000				959,000
Stephen Harris Phase 2			183,762				183,762
Community Park MP (Bridge Area)	11,928		11,928				23,856
Streetscape					232,876		232,876
Oak Knoll Park	35,712						35,712
<b>Total Account Balances</b>	<b>\$ 478,973</b>	<b>\$ 1,157,985</b>	<b>\$ -</b>	<b>\$ 232,876</b>	<b>\$ 36,878</b>	<b>\$ -</b>	<b>\$ 1,906,712</b>

El Dorado Hills CSD 6/30/2010

**2010 CIP Request**

FUNDING SOURCES							
General Fund	GF					\$	883,693
Park Impact Fees		PIF				\$	2,163,386
Grant Funding			GRANT			\$	365,765
Roadway Landscape and Lighting District				LLAD		\$	66,469
In Lieu					IN-LIEU	\$	8,000
Oak Tree Preservation Fund					OAK TREE	\$	144,000
CAPITAL TRANSFERS							2009-10 Request
Brooks School Gym Renovation	300,000						300,000
Construction cost-sharing for Brooks School Gym joint use facility							
Community Park Pool	563,693				8,000		571,693
Repair and modernization							
EDH Blvd. Streetscape Landscaping				66,469		144,000	210,469
Harvard Way Parking Lot	20,000	480,000					500,000
Additional parking to be located on the southeast corner of the Community Park							
New York Creek Trail			365,765				365,765
Pending Safe Routes to School grant application to pave New York Creek Trail in EDH Community Park							
Pavilion Expansion		(78,000)					(78,000)
Project closed							
Promontory Lease Payment		367,886					367,886
Payments due October and May							
Valley View Sports Park		(10,000)					(10,000)
Return funding to Park Impact Fees							
Windsor Point Park		3,500					3,500
Balance needed to close sidewalk project							
<b>Total Transfers</b>	<b>\$ 883,693</b>	<b>\$ 2,163,386</b>	<b>\$ 365,765</b>	<b>\$ 66,469</b>	<b>\$ 8,000</b>	<b>\$ 144,000</b>	<b>\$ 3,631,313</b>

El Dorado Hills CSD 6/30/2010

**2010 Equipment Request**

Funding Sources		
General Fund	GF	42,387
Deferred Maintenance/Replacement Reserve	Reserve	98,283
Grant	Grant	7,000
Park Impact Fees	PIF	29,866
<b>Total Funding Sources</b>		<b>\$ 177,536</b>

Capital Expenditures	Funding	2009-10 Request
Equipment:		
CATV Equipment	Grant	\$ 7,000
Power Vacuum, self propelled	PIF	29,866
	sub-total	<u>36,866</u>
Deferred Maintenance Reserve Projects and Equipment:		
EDH Comm Park - HVAC CAB Repairs From FY 07/08	Reserve	\$ 15,913
EDH Comm Park - Tot Lot Wood Fiber	Reserve	1,963
EDH Comm Park CAB Door Replacement (item 914&915)	Reserve	25,369
EDH Comm Park Lifeguard Office Interior Painting	Reserve	530
EDH Comm Park Pav Storage Vinyl 16 sq yds From FY 07/08	Reserve	594
Governors Park Central Controller	Reserve	6,600
Mitchell Field Asphalt Repairs - Supplement CIP	Reserve	2,768
Mitchell Field Asphalt Sealing 27,174 sf (parking and drive) Supplement CIP	Reserve	4,036
Mitchell Field Overlay (petromat) - Supplement CIP	Reserve	38,919
Oak Knoll Park Roofing Repairs	Reserve	1,061
Oak Knoll Park Signage	Reserve	530
	sub-total	<u>98,283</u>
Leases		
Temporary Offices - Portables	Administration	\$ 13,366
	Recreation	<u>1,844</u>
		15,210
LEAF - Water Filter	Pavilion	502
Forklift	Parks	<u>5,039</u>
		5,541
Office Copiers	Parks	4,719
	Planning	2,760
	Recreation	4,719
	Administration	4,719
	Pavilion	4,719
	sub-total	<u>21,636</u>
		42,387
<b>Total Capital Improvements / Equipment</b>		<b>\$ 177,536</b>

El Dorado Hills CSD 6/30/2010

## Part 6: Landscaping and Lighting Assessment Districts (LLAD)

### Source of Authority:

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

### Activity Description:

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

### Funding Source:

The Assessments Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

### Official Document:

An Assessment Engineer provides a formal Engineer's Report. In May 2009, SCI Consulting Group published the final report, which is brought to the Public Hearing in June. Please refer to the official document, available at the District's public counter, or online at [http://www.edhcsd.org/administration\\_and\\_finance.html](http://www.edhcsd.org/administration_and_finance.html) and scroll down to "Annual LLAD Engineer's Report."

### Changes for 2009-10:

Several of the LLADs are subsidized by the General Fund. In order to maintain the sustainability of the General Fund, the Board decided on May 1, 2009 to begin a gradual move away from the practice, requesting Staff to create a three-year communications plan. District Staff and Board members will meet with residents in those LLADs that are not collecting enough to meet expenditures in strategy sessions. The purpose will be to discuss the effect of lowering the level of service to meet revenues, or to ascertain the readiness of property owners to revote the assessment at a higher level.

For the 2009-10 Budget, Parks carefully evaluated the Browning Reserve for deferred maintenance, and created a list of services that can be postponed further into the future. This savings lowered the General Fund subsidy, but left the levies at the same level for the coming year.



El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT												
LANDSCAPING & LIGHTING/ASSESSMENT DISTRICTS												
FISCAL YEAR 2008-'09 BUDGETS												
District Designation	20	3	25	5	7	15/16	7	18	22	27	27	27
Assessor/Fund Number	20507	20678	20668	20661	20343	20676	20645	20347	20663	20651	20651	20350
District Description	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cressa	Lake Forest	Marina Hill	Ighlenc Hills 3	Wild Oaks	Dond
<b>EXPENDITURES</b>												
Salaries & Benefits	\$11,344	\$10,306	\$105,653	\$5,332	\$4,407	\$6,438	\$4,314	\$5,229	\$4,407	\$0,082	\$0	\$0
Service & Supplies	\$27,439	\$2,522	\$283,368	\$15,700	\$11,451	\$22,049	\$11,171	\$11,082	\$0,011	\$33,400	\$3,520	\$3,520
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements / Replacement	\$19,669	\$0	\$0	\$891	\$0	\$,066	\$137	\$0	\$0	\$0	\$0	\$0
Subtotal	\$58,452	\$3,922	\$478,981	\$21,922	\$15,858	\$30,153	\$16,622	\$16,910	\$7,238	\$42,562	\$42,562	\$7,637
<b>REVENUE</b>												
Available Fund Balance (MAB)	(\$7,044)	(\$7,469)	(\$310,217)	(\$67,323)	(\$28,664)	(\$75,619)	(\$80,479)	(\$33,733)	(\$37,229)	(\$39,678)	(\$230,766)	(\$97,683)
Contribution to/from General Reserve	\$27,338	\$0	\$0	\$131	\$6,198	\$29,803	\$935	\$0	\$5,177	\$0	\$2,935	\$51,370
Contribution to/from Equipment Reserve	\$3,279	\$3,279	\$2,712	\$3,029	\$3,279	\$3,279	\$3,279	\$3,279	\$3,402	\$3,279	\$3,279	\$0
Contribution to/from Operating Reserve	\$19,079	\$7,170	\$7,712	\$5,929	\$6,431	\$5,366	\$6,782	\$6,585	\$0	\$4,525	\$3,818	\$0
Contribution to/from Capital Improvement Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,411	\$0	\$12,384	\$0
Contribution to/from Deferred Maintenance Reserve	\$4,322	\$42,060	\$193,944	\$3,879	\$12,210	\$19,984	\$50,007	\$22,637	\$0	\$41,657	\$3,465	\$0
Contribution to/from Sidewalk Reserve	\$0	\$11,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/from Tree Mitigation Reserve	\$0	\$0	\$0	\$7,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/from Trail Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/from Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,200
Contribution to/from General Fund	(\$13,025)	(\$14,020)	(\$293,981)	(\$5,424)	(\$546)	(\$17,377)	\$525	(\$1,231)	(\$7,238)	(\$4,975)	(\$9,662)	(\$143)
Subtotal	\$45,427	\$17,072	\$165,050	\$16,466	\$15,312	\$12,776	\$16,147	\$15,679	\$0	\$10,773	\$2,900	\$78,360
<b>DISTRICT STATISTICS</b>												
Total Assessable Parcels - Zone A	448	222	765	57	176	184	102	482	33	27	1,125	1,175
Total Benefit Units - Zone A	448.00	222.00	740.00	57.00	176.00	184.00	102.00	482.00	33.00	27.00	1,750.00	1,110.00
Total Assessable Parcels - Zone B						30						
Total Benefit Units - Zone B						30.00						
Levy per Unit (Parcel) - Zone A	\$101.40	\$76.90	\$250.04	\$269.44	\$87.00	\$83.92	\$163.30	\$32.53	\$0.00	\$389.00	\$20.00	\$70.00
Levy per Unit (Parcel) - Zone B						\$64.50						
Total Assessment Levy	\$45,427	\$17,072	\$165,050	\$16,466	\$15,312	\$12,776	\$16,147	\$15,679	\$0	\$10,773	\$2,900	\$78,360
<b>HISTORICAL INFORMATION</b>												
2007-08 Net Levy per Unit	\$ 101.40	\$ 76.90	\$ 249.59	\$ 269.44	\$ 87.00	\$ 83.92	\$ 163.30	\$ 32.53	\$ 0.00	\$ 389.00	\$ 20.00	\$ 70.00
2007-08 Net Levy per Unit	\$ 97.65	\$ 76.90	\$ 240.73	\$ 280.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 28.00	\$ 70.00
2008-09 Net Levy per Unit	\$ 94.40	\$ 76.90	\$ 232.72	\$ 289.44	\$ 77.28	\$ 83.62	\$ 128.42	\$ 129.42	\$ 2.56	\$ 270.16	\$ 30.48	\$ 67.52
2009-10 Net Levy per Unit	\$ 92.58	\$ 76.90	\$ 229.26	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 29.52	\$ 68.40
2010-11 Net Levy per Unit	\$ 90.64	\$ 76.90	\$ 223.44	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 14.76	\$ 63.24
2011-12 Net Levy per Unit	\$ 89.66	\$ 76.90	\$ 211.00	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 17.48	\$ 61.52
2012-13 Net Levy per Unit	\$ 88.43	\$ 76.90	\$ 210.00	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 19.08	\$ 59.92
2013-14 Net Levy per Unit	\$ 86.44	\$ 76.90	\$ 211.00	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 17.86	\$ 61.14
2014-15 Net Levy per Unit	\$ 81.00	\$ 76.90	\$ 200.00	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 22.00	\$ 76.00
1999-00 Net Levy per Unit	\$ 77.74	\$ 70.90	\$ -	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 22.00	\$ 76.00
1998-99 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 20.50	\$ 71.50
1997-98 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 77.28	\$ 84.12	\$ 128.84	\$ 129.42	\$ 2.56	\$ 270.16	\$ 18.32	\$ 70.68
1996-97 Net Levy per Unit	\$ 52.74	\$ 70.90	\$ -	\$ 289.44	\$ 77.28	\$ 61.80	\$ 129.42	\$ 22.02	\$ -	\$ 270.16	\$ 15.30	\$ 62.70

\* Fund balances shown as negative are shown as a negative to calculate as a contribution from a funding source.

El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT												
LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS												
FISCAL YEAR 2009-10 BUDGETS												
District Designation	8	12	28	21	23/24	13	30	31	33	37	38	
Assessor Fund Number	20655	20698	20371	20666	20657/20673	20598	20374	20375	20376	20377	20378	
District Description	Sierra Valley	Bass Lake A	Roadway	Highland Hills 2	Creekside A & B	Bass Lake B	Oaks	Highland View	Hollow Oaks	Comm Blvd	Valley View	Totals
EXPENDITURES												
Salaries & Benefits	\$16,352	\$9,761	\$30,983	\$4,239	\$25,027	\$7,946	\$7,354	\$18,150	\$17,988	\$25,425	\$0	\$421,986
Services & Supplies	\$52,002	\$33,095	\$75,953	\$14,101	\$61,208	\$22,333	\$18,313	\$36,661	\$36,376	\$73,538	\$1,039	\$902,963
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,983
Capital Improvements / Replacement	\$2,500	\$0	\$89,201	\$2,467	\$10,138	\$5,239	\$0	\$0	\$4,282	\$53,403	\$0	\$1,683,993
Subtotal	\$70,853	\$42,856	\$176,138	\$20,807	\$97,373	\$35,508	\$25,667	\$74,802	\$57,636	\$152,366	\$1,039	\$1,588,798
REVENUE												
Available Fund Balance 7/1/09 <sup>1</sup>	(\$145,953)	(\$77,589)	(\$508,530)	(\$78,090)	(\$128,771)	(\$83,482)	(\$60,041)	(\$48,008)	(\$76,942)	(\$299,618)	(\$142,177)	(\$2,771,686)
Contribution to/from General Reserve	\$9,694	\$33,601	(\$0)	\$53,049	(\$1)	\$52,467	\$0	(\$0)	\$23,942	\$91,520	\$13	\$467,973
Contribution to/from Equipment Reserve	\$3,279	\$3,279	\$3,279	\$3,279	\$2,712	\$3,279	\$3,402	\$2,145	\$2,288	\$1,134	\$0	\$63,431
Contribution to/from Operating Reserve	\$31,646	\$11,559	\$82,672	\$8,200	\$25,479	\$12,225	\$10,710	\$20,743	\$13,834	\$57,747	\$142,177	\$551,461
Contribution to/from Capital Improvement Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$243,275
Contribution to/from Deferred Maintenance Reserve	\$112,914	\$13,816	\$415,661	\$12,343	\$53,711	\$9,110	\$45,761	\$21,154	\$17,973	\$34,344	\$0	\$1,182,982
Contribution to/from Sidewalk Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,100
Contribution to/from Tree Mitigation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,831
Contribution to/from Trail Reserve	\$0	\$0	\$0	\$0	\$14,897	\$0	\$0	\$0	\$0	\$0	\$0	\$14,897
Contribution to/from Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,200
Contribution to/from General Fund	(\$7,085)	\$0	\$0	\$0	(\$9,737)	\$0	\$0	(\$20,847)	(\$5,763)	\$0	(\$104)	(\$332,623)
Subtotal	\$4,465	(\$15,334)	(\$26,918)	(\$1,129)	(\$36,711)	(\$6,402)	(\$167)	(\$25,414)	(\$24,688)	(\$14,872)	(\$90)	(\$515,063)
<b>Balance to Levy</b>	\$75,349	\$27,522	\$149,220	\$19,738	\$60,663	\$29,106	\$25,500	\$49,388	\$32,937	\$137,494	\$949	\$1,083,740
DISTRICT STATISTICS												
Total Assessable Parcels - Zone A	366	278	5,061	93	173	295	67	463	106	30	1,156	
Total Assessable Parcels - Zone B	367	278	4,940	88	173	294	67	463	99	132	67	7,771
Total Benefit Units - Zone A					27		35					
Total Benefit Units - Zone B												
<b>Levy per Unit (Parcel) - Zone A</b>	\$205.31	\$99.00	\$30.00	\$224.30	\$332.38	\$99.00	\$290.00	\$106.67	\$332.70	\$1,036.75	\$1.40	
<b>Levy per Unit (Parcel) - Zone B</b>			\$117.06				\$250.00					
<b>Total Assessment Levy</b>	\$75,349	\$27,522	\$149,220	\$19,738	\$60,663	\$29,106	\$25,500	\$49,388	\$32,937	\$137,494	\$949	\$1,083,740
HISTORICAL INFORMATION												
2008-09 Net Levy per Unit	\$ 202.67	\$ 99.00	\$ 30.00	\$ 224.30	\$ 324.02	\$ 114.14	\$ 289.00	\$ 105.30	\$ 332.70	\$ 1,036.75	\$ 243.79	
2007-08 Net Levy per Unit	\$ 196.77	\$ 99.00	\$ 30.00	\$ 193.76	\$ 192.34	\$ 93.82	\$ 274.84	\$ 234.26	\$ 102.23	\$ 323.01	\$ 1,977.68	\$ -
2006-07 Net Levy per Unit	\$ 191.04	\$ 99.00	\$ 30.00	\$ 145.32	\$ 212.51	\$ 603.28	\$ 274.84	\$ 234.26	\$ 99.24	\$ 313.80	\$ 1,316.76	
2005-06 Net Levy per Unit	\$ 187.38	\$ 99.00	\$ 30.00	\$ 193.76	\$ 208.44	\$ 691.70	\$ 274.84	\$ 234.26	\$ 56.14	\$ 307.59		
2004-05 Net Levy per Unit	\$ 183.44	\$ 99.00	\$ 30.00	\$ 193.76	\$ 204.04	\$ 679.25	\$ 274.84	\$ 234.26	\$ 54.96	\$ 301.12		
2003-04 Net Levy per Unit	\$ 181.47	\$ 99.00	\$ 30.00	\$ 193.76	\$ 201.86	\$ 662.00	\$ 274.84	\$ 234.26	\$ 54.38			
2002-03 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$ 199.06	\$ 692.00	\$ 274.84	\$ 146.46				
2001-02 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76	\$ 192.34	\$ 682.00	\$ 274.84	\$ -				
2000-01 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76	\$ 192.34	\$ 682.00	\$ 274.84	\$ -				
1999-00 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76	\$ -	\$ -	\$ -	\$ -				
1998-99 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 193.76	\$ -	\$ -	\$ -	\$ -				
1997-98 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 223.84	\$ -	\$ -	\$ -	\$ -				
1996-97 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ -	\$ -	\$ -	\$ -	\$ -				

<sup>1</sup> Fund balances shown as negative are positive fund balance amounts. Fund balances are shown as a negative to calculate as a contribution (from) a funding source.

## Part 7: Design Review and Covenants, Conditions and Restrictions (CC&Rs)

### Source of Authority:

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce CC&Rs.

### Activity Description:

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts.

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

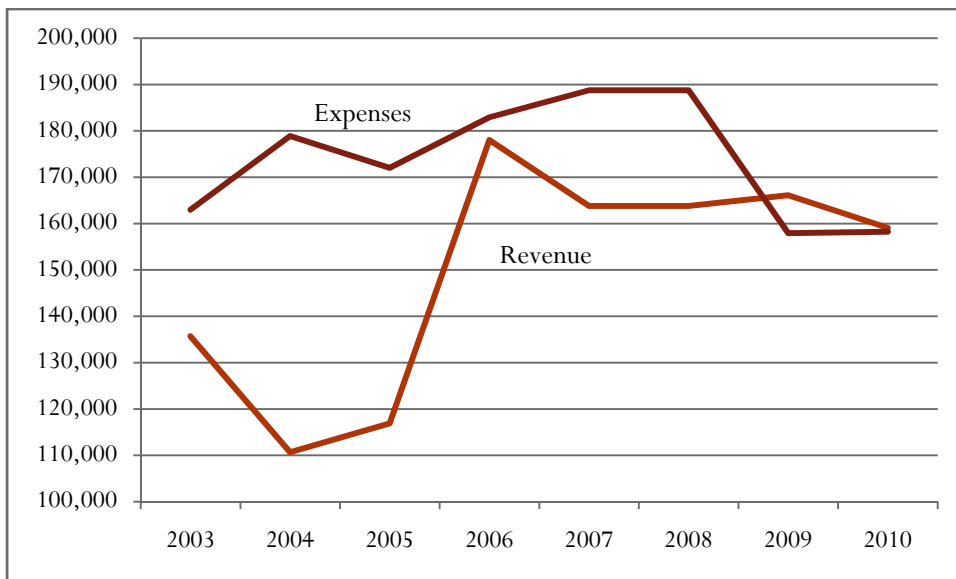
### Funding Source:

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of \$10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

### Changes for 2009-10:

Policy #3240: Cost Recovery allows allocation of overhead to the CC&R budget. In 2009, the District's Cost Allocation Study was updated by a consulting expert. Overhead in this budget represents the Administration and Finance Departments' services and supplies and related fixed assets. In the June 2<sup>nd</sup> Budget Workshop, the Board directed staff to reduce the General Fund subsidy. Removing the subsidy effectively moved those costs back to the General Fund. During this fiscal year, the CC&R Committee will discuss policy changes regarding the costs of providing CC&R enforcement and if it's possible to reduce them while continuing to serve this function.

### Historical Perspective:



**Design Review & CC&R Budget**

**Design Review & Compliance**

Acct. No.	Account Title	2007-08 Actual	2008-09 Budget	2008-09 Forecast	2009-10 Budget
	<b>Beginning Fund Balance</b>	-58,440	-83,420	-83,420	-75,214
	<b>Revenue</b>				
3100	Compliance Assessment	132,837	140,740	140,740	144,085
3150	Design Review Fees	30,440	25,000	20,000	15,000
3170	Interest	526	400	0	0
	<b>Total Revenue</b>	<b>163,803</b>	<b>166,140</b>	<b>166,140</b>	<b>159,085</b>
	<b>Expense</b>				
4010	Payroll Taxes	8,109	5,323	5,323	3,111
4120	Employee Benefits	21,179	15,876	15,876	12,420
4130	PERS - Retirement	14,868	12,625	12,625	7,444
4140	Life Insurance	0	59	59	0
4150	Workers Comp.	652	659	659	371
5011	Salary Expense - Full-time	87,043	64,087	64,087	38,025
5012	Salary Expense - Part-time	923	0	0	0
5013	Overtime Expense	419	1,040	1,040	0
	<b>Total Salary &amp; Benefits</b>	<b>133,194</b>	<b>99,669</b>	<b>99,669</b>	<b>61,370</b>
5130	Functional Supplies	0	0	0	325
5131	Functional Services	288	250	250	0
5132	Government Fees & Permits	1,333	1,464	1,440	1,498
5160	Office Supplies	0	800	800	300
5162	Postage	75	0	0	200
5171	Professional Services	3,501	4,470	9,000	2,500
5172	Legal Services	32,557	31,000	31,000	20,000
5180	Dues & Publications	4,584	4,500	4,500	3,900
5190	Public & Legal Notices	24	0	0	0
5200	Staff Training	0	300	300	0
5202	Local Meetings	658	1,200	1,200	750
5240	Printing	0	300	300	950
5241	Telephone	28	300	300	300
5260	Engineer Report Fees	532	575	575	575
5265	Administrative Overhead	12,007	10,300	8,600	65,593
	<b>Total Services &amp; Supplies Expense</b>	<b>55,588</b>	<b>55,459</b>	<b>58,265</b>	<b>96,891</b>
	<b>Total Expenses</b>	<b>188,783</b>	<b>155,128</b>	<b>157,934</b>	<b>158,262</b>
	<b>Net Income/Loss</b>	<b>-24,980</b>	<b>11,012</b>	<b>8,206</b>	<b>823</b>
	<b>Year End Fund Balance</b>	<b>-83,420</b>	<b>-72,407</b>	<b>-75,214</b>	<b>-74,390</b>

El Dorado Hills CSD 6/30/2010

**Design Review Budget Detail**

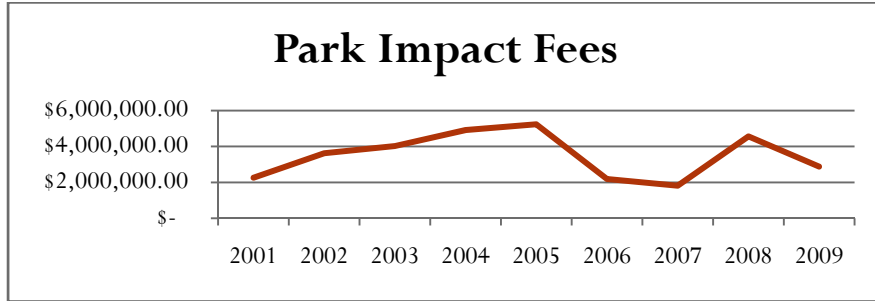
**COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL**

	<b>BEGINNING FUND BALANCE</b>	-75,214
<b>3100</b>	<b>ASSESSMENTS</b>	<b>144,085</b>
	Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	
<b>3510</b>	<b>DESIGN REVIEW FEES</b>	<b>15,000</b>
	Fees collected for permits	
	<b>TOTAL REVENUE</b>	<b>159,085</b>
<b>5130</b>	<b>FUNCTIONAL SUPPLIES</b>	<b>325</b>
<b>5132</b>	<b>GOVERNMENT FEES AND PERMITS</b>	<b>1,498</b>
	The fee charged by the County for assessment billing and collection.	
<b>5160</b>	<b>OFFICE SUPPLIES</b>	<b>300</b>
	Supplies specific to compliance and design review.	
<b>5162</b>	<b>POSTAGE</b>	<b>200</b>
<b>5171</b>	<b>PROFESSIONAL SERVICES</b>	<b>2,500</b>
	Inspection Services.	
<b>5172</b>	<b>LEGAL SERVICES</b>	<b>20,000</b>
	Counsel services primarily for CC&R enforcement.	
<b>5180</b>	<b>DUES &amp; PUBLICATIONS</b>	<b>3,900</b>
	Subscription to Parcel Quest (property look up software) for DRC/CC&R.	
<b>5202</b>	<b>LOCAL MEETINGS</b>	<b>750</b>
	DRC meeting refreshments and DRC Christmas luncheon	
<b>5240</b>	<b>PRINTING</b>	<b>950</b>
	Surveys, what are CC&Rs pamphlet, DRC handbooks	
<b>5241</b>	<b>UTILITIES/TELEPHONE</b>	<b>300</b>
	Charge for separate phone line.	
<b>5260</b>	<b>ENGINEER REPORT FEES</b>	<b>575</b>
<b>5265</b>	<b>ADMINISTRATIVE OVERHEAD</b>	<b>65,593</b>
	Expenses resulting from support services and supplies.	
	<b>TOTAL EXPENSES DESIGN REVIEW &amp; COMPLIANCE</b>	<b>158,262</b>
	<b>NET INCOME/LOSS</b>	<b>823</b>
	<b>YEAR END FUND BALANCE</b>	<b>-74,390</b>

**Part 8: Other Funds** - graphs are of Fund Balance

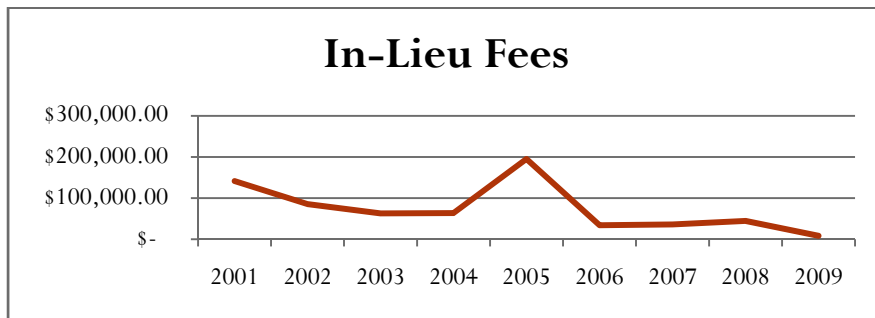
**PIF**

Park Impact Fees are collected by El Dorado County for the District based on a Nexus Study published in September 2007. These fees are spent on projects specifically benefitting new residents or District residents as a whole. The current balance of Park Impact Fees is \$2,874,069.



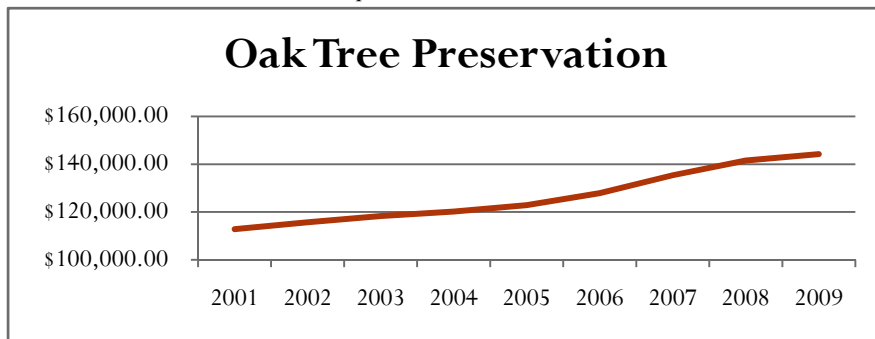
**In-Lieu**

When a developer builds a subdivision, Quimby Law requires 5 acres of parkland dedicated for every 1,000 population included in the subdivision. If a developer under-dedicates land, fees may be paid at the appraised value of the land instead. These fees are to be used within 5 years of receipt, and are to benefit the residents within that area. The current balance in In-Lieu Fees is \$8,074. This amount has been requested by the current year CIP for the pool repair budget.



**Oak Tree Preservation**

When an oak tree is cut down, the District receives fees toward replanting. The current balance in the Oak Tree Preservation Fund is \$144,243. The amount has been requested by the current year CIP to plant trees in the El Dorado Hills Boulevard Streetscape.



El Dorado Hills CSD 6/30/2010

**Part 9: Appendix**

1. Gann Limit Calculation and Resolution
2. Statistics
3. Acronyms
4. Glossary
5. Frequently Asked Questions
6. District Organization Chart

**Gann Limit Calculation and Resolution**

The Appropriation Limit Calculation is required by Article XIII B of the California State Constitution. It consists of the classification of appropriated revenues into proceeds and non-proceeds of taxes for the 2009-2010 fiscal year. The most favorable population and cost-of-living factors are then applied to the appropriation limit calculation from the previous fiscal year. This law limits the growth in expenditure appropriations of both state and local governments that are financed with tax dollars.

Proposition 4 was labeled a spending limitation regulation, but is more accurately described as a limit on the appropriation of taxes to finance government activities. Accordingly, Proposition 4 does not limit all appropriations (government spending), but applies specifically to the restriction of appropriations (spending) financed by taxes. Section 7910 of the Government Code requires the governing body of each local jurisdiction to establish (by resolution) its appropriations limit for each fiscal year.

The table below computes the “Gann Spending Limit” for the last twelve budget periods:

Date	Prior Limit	Population Δ	PCI Change	Factor Rounded	Limit
1/1/1998	\$2,628,611	1.0886	1.04151	1.1338	\$2,980,287
1/1/1999	\$2,980,287	1.0453	1.0598	1.1078	\$3,301,589
1/1/2000	\$3,301,589	1.0491	1.0779	1.1308	\$3,733,519
1/1/2001	\$3,733,519	1.0975	1.0999	1.2071	\$4,506,881
1/1/2002	\$4,506,881	1.15	0.9873	1.1354	\$5,117,090
1/1/2003	\$5,117,090	1.1024	1.0231	1.1279	\$5,771,389
1/1/2004	\$5,771,389	1.0769	1.0328	1.1122	\$6,419,068
1/1/2005	\$6,419,068	1.0203	1.0526	1.0740	\$6,893,872
1/1/2006	\$6,893,872	1.0396	1.0211	1.0615	\$7,317,845
1/1/2007	\$7,317,845	1.0442	1.0136	1.0584	\$7,745,215
1/1/2008	\$7,745,215	1.0429	1.012	1.0554	\$8,174,415
1/1/2009	\$8,174,415	1.0085	1.0062	1.0148	\$8,295,010

El Dorado Hills CSD 6/30/2010

**RESOLUTION NO. 2009-12**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
ADOPTING APPROPRIATIONS LIMIT  
IN ACCORDANCE WITH ARTICLE XIII B OF THE STATE CONSTITUTION  
FOR FISCAL YEAR 2009-2010**

**WHEREAS**, the Board of Directors conducted a hearing on the appropriations limitation for the El Dorado Hills Community Services District on June 11, 2009; and,

**WHEREAS**, the hearing was advertised and noticed as required by law; and,

**WHEREAS**, the Board of Directors received testimony and other evidence regarding the appropriations limitation to be established for the El Dorado Hills Community Services District.

**NOW, THEREFORE, IT IS HEREBY RESOLVED** by the Board of Directors of the El Dorado Hills Community Services District that the appropriations limit for fiscal year 2009-2010, as described in Article XIII of the State Constitution and implemented by Chapter 1205, Statutes of 1980, is the sum of \$8,295,010 computed as follows

\$8,174,415	x	1.0148	=	\$8,295,010
(2008-2009 Limit)				(2009-2010 Limit)

The foregoing resolution was passed and adopted by the Board of Directors of the El Dorado Hills Community Services District at a meeting of said Board held on the 11th day of June, 2009 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
A.J. Rogozinski, President

EDH CSD Board of Directors

ATTEST:

\_\_\_\_\_  
Wayne A. Lowery, General Manager

Secretary to the Board of Directors

El Dorado Hills CSD 6/30/2010



**Statistics**

Date of Incorporation	5/21/1962 – just turned 47	
Form of Government	Community Services District	
Population	42,000	
Area of Square Miles	28.2	
Acreage	18,037	
Community Centers	1	
Community Clubhouses	2	
Parks	24	
Park Acreage	186	
Open Space	81 acres	
Swimming Pools	1	
Tennis Courts	6	
Ball and Soccer Fields	49	
Basketball Courts	4	
Skate Park	1	
Teen Center	1	
Senior Program (County Facility)	1	
Spray Park	2	
Archery Range	1	
Community:		
County Library Branch	1	
Fire Stations	3	
School Districts	3	Buckeye Union School District Rescue Union School District, and El Dorado Union High School District

## Acronyms

BUSD – Buckeye Unified School District

CAFR – Comprehensive Annual Financial Report

CalPERS – California Public Employees Retirement System

CC&R – Covenants, Codes and Restrictions

CEQA – California Environmental Quality Act

CIP – Capital Improvement Plan

COP – Certificates of Participation

CSMFO – California Society of Municipal Finance Officers

EDUHSD – El Dorado Union High School District

EIR – Environmental Impact Report

FT – Full time

FTE – Full-time Equivalent

GASB – Governmental Accounting Standards Board

GF – General Fund

GO – General Obligation Bond

IS – Information Systems

JPA – Joint Powers Authority

LAFCO – Local Agency Formation Commission

LLAD – Landscaping and Lighting Assessment District

OPEB – Other Post-Employment Benefits (such as retiree health care)

PG&E – Pacific Gas and Electric

PIF – Park Impact Fees

PT – Part time

RUSD – Rescue Unified School District

## Glossary

**Accrual Basis.** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Annualize.** Taking changes that occurred mid-year and calculating their cost for a full year; for the purpose of preparing an annual budget.

**Appropriation.** A legal authorization made by the District Board that permits the District to incur obligations and to make expenditures of resources for specific purposes.

**Appropriation Limitation.** Imposed by Propositions 4 and 111, creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The Limit is based on actual appropriations during the 1978-79 fiscal year, and is increased each year using the growth of population and inflation. Not all revenues are restricted by the limit; only those which are referred to as "proceeds of taxes." Some examples of proceeds of taxes are sales tax, property tax, and business license tax. The District only collects property taxes.

**Assessed Valuation.** A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 1% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal. Property taxes for general purposes cannot exceed 1% of assessed value.

**Audit.** Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the District's financial statements present fairly the District's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the District's internal controls as well as recommending improvements to the District's financial management practices.

**Asset.** Resources owned or held by a government, which have monetary value.

**Available (Undesignated) Fund Balance.** This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**Bonds.** A form of borrowing (debt financing) reflecting a written promise from the District to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, parkways, parks and related infrastructure.

**Budget.** A process of putting together an operating plan for a specified period of time that accounts for projected revenues and planned expenditures for District services, goals and objectives for the budget period.

**Budgetary Basis.** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms; cash, accrual or modified accrual.

**Budget Amendments.** The District Board has the sole responsibility for adopting the District's budget, and may amend or supplement the budget at any time after adoption by majority vote. The District Manager has the authority to approve administrative adjustments to the budget as long as those changes are between objects within the same expenditure category and within the limits authorized by the Board of Directors.

**Budget Calendar.** The schedule of budget preparations, hearings and adoption of the annual budget.

**Budget Message.** Included in the opening section of the budget, the Budget Message provides the Board and the public with the views of the General Manager. A general summary of the most important aspects of the budget, and changes from previous fiscal years, are found in the General Fund Summary.

**Budget and Fiscal Policies.** These are Management and Budget Policies, general and specific guidelines adopted by the District Board that governs the budget preparation and administration.

**Capital Improvement Plan (CIP).** All of the District's construction projects costing \$5,000 or more are considered to be a capital project. A construction project is a physical improvement for maintenance, rehabilitation, construction or development on District property with a life expectancy of three or more years. These include streets, public facilities, and community enhancements. These capital projects can span fiscal years and have multiple funding sources. The projects may also cross functional boundaries. Minor project outlays of less than \$5,000 are included with the operating budgets.

**Capital Outlay.** Fixed assets that have a useful economic lifetime of more than one year.

**Cash Basis.** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CC&R – Covenants, Codes and Restrictions.** The restrictions governing the use of real estate, usually enforced by a homeowners' association and passed on to the new owners of property. For example, CC&Rs may tell you how big your house can be, how you must landscape your yard or whether you can have pets. If property is subject to CC&Rs, buyers must be notified before the sale takes place.

**COP – Certificate of Participation.** A debt issue similar to issuing selling-bonds, but less restrictive. Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

**Contractual Services.** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include maintenance agreements, and professional consulting services.

**Debt Financing.** Borrowing funds for capital improvements needed today and pledging future revenues to repay principal and interest expenditures. The El Dorado Hills CSD uses debt financing only for one-time capital improvements whose life will exceed the term of financing and where expected revenues are sufficient to cover the long-term debt.

**Debt Instrument.** Methods of borrowing funds, including general obligation bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax allocation bonds, certificates of participation, and assessment district bonds.

**Debt Service.** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds. This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest; debt service payments related to enterprise operations are directly accounted for in those funds.

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department. A major organizational unit of the District, which has been assigned overall management responsibility for an operation, or a group of related operations within a functional area.

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Designated Reserves. Reserves that have been designated by the Board to be used for a specified purpose. Designated Reserves are still spendable resources.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the California Society of Finance Officer's Association to encourage governments to prepare effective budget documents.

District/Board Goals. Provides policy guidance and direction for the highest priority objectives to be accomplished during the budget period.

Encumbrance. The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Funds. This fund type is used to account for operations that are financed and operated in a manner similar to private sector enterprises and it is the District's intent that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges. The District has established no enterprise funds at this time.

Expenditure. The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: an encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

Expenditure Savings. Under the District's budgeting procedures, personnel cost projections are based on all positions being filled throughout the year. Cost projections for major supply purchases and service contracts are projected on a similar basis. However, past experience indicates that expenditures are consistently less than budgeted amounts, due at least in part to this costing methodology. Accordingly, the expenditure savings category is used to account for this factor in preparing fund balance projections.

Financial Plan. A plan for a specified period of time that accounts for projected revenues and planned expenditures for District services, goals and objectives.

Financial Policies. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. The beginning and ending period for recording financial transactions. The District has specified July 1 to June 30 as its fiscal year.

**Fixed Assets.** Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The District has defined such assets as those with an expected life in excess of one year and a capitalized acquisition cost in excess of \$5,000.

**Fund.** An accounting entity that records all financial transactions for specific activities or government functions. The six generic fund types used by a public agency usually are: General fund, Special Revenue, Debt Service, Capital project, Enterprise, and Trust & Agency Funds. Currently the District uses only the General Fund, Special Revenue Fund, Capital Projects Fund and Trust & Agency Fund.

**Fund Balance.** Also known as financial position, fund balance for the governmental fund types is the excess of fund assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses. Fund balance is a similar (although not exact) concept as Retained Earnings in an Enterprise fund.

**GAAP.** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GASB 34.** The Governmental Accounting Standards Board (GASB) states that, "Statement 34 established new requirements for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial statement information such as citizen groups and the public in general."

**General Fund.** The primary operating fund of the District, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. Except for subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

**Goal.** A statement of broad direction, purpose, or intent.

**Grants.** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Indirect Costs/Cost Allocation Plan.** Referred to as an A-87 Plan from the federal government reimbursement program to include indirect costs in grant programs. Later adopted by the state and used by most local governments in accounting for the costs of service departments to the operating departments in developing full-cost of programs.

**Infrastructure.** The physical assets of a government; e.g., streets, water, pollution-control systems, drainage systems, public buildings and parks.

**Inter-fund Transfers.** The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue.** Funds received from federal, state and other local government sources in the form of shared revenues, and payments in lieu of taxes.

**Investment Revenue Interest.** Income from the investment of funds not immediately required to meet cash disbursement obligations.

**Landscaping and Lighting Assessment District (LLAD).** These are assessment districts set up by property owners to provide funds to maintain specific District parks, streetscapes, and street lights. Each year an Assessment Engineer prepares a technical report containing the expenses of each area, and assigning a levy. The District

Board can accept the levy presented or lower it. A public hearing is held, and the public is encouraged to participate. After the Engineer's report is received by resolution, the Board directs the County Auditor-Controller to place the levies on the tax rolls for the coming year. They appear on the property tax assessment bill. Throughout the year, each LLAD has a separate expense accounting kept, which requires park personnel to assign purchases to the specific LLAD benefiting from the purchase.

**Line-item Budget.** A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category. The District uses a line-item detail to maintain and record, for financial reporting and control purposes.

**Long-term Debt.** A debt with a maturity of more than one year after the date of issuance.

**Materials, Supplies and Services.** Expendable materials and operating supplies and services necessary to conduct departmental operations.

**Mission Statement.** Provides policy guidance and direction for the highest priority objectives to be accomplished during the budget period. Over the last several years, the District Board has developed community goals and long-range vision for El Dorado Hills CSD, which best summarizes expectations of the community.

**Modified Cash Basis.** Tracks the balances of cash and short-term receivables.

**Object of Expenditure.** An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, and contract services, etc.

**Objective.** Something to be accomplished in specific, well-defined and measurable terms that is achievable within a specific time frame by a designated, responsible employee or consultant.

**Operating Budget.** The portion of the budget that pertains to daily operations and delivery of basic governmental services.

**Operating Revenue.** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses.** The cost for salaries, fringe benefits, materials, supplies & services and equipment required for a department to function.

**Pay-as-you-go Basis.** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Measures (objectives).** A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program. Performance measures are clearly stated objectives that are measurable in quantitative terms.

**PIF – Park Impact Fees.** Park Impact Fees were established to create an alternative funding mechanism for infrastructure improvements for fast growing areas. The Park Impact Fees are set by the District after an update to the Nexus Study, which establishes the legal cost basis of parks and improvements. Park Impact Fees promote orderly development of park and recreational infrastructure by establishing a fee for new residential units.

- Prior Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.
- Reserve. An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
- Revenue Bonds. Bonds sold to construct a project that will produce revenues pledged for the payment of related principal and interest (see bonds).
- Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
- Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
- Set-Aside. An additional amount over and above what is scheduled to provide for future benefit.
- Special Revenue Funds. This fund type is used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes (see fund).
- Subvention. Revenues collected by the state or other level of government which are allocated to the District on a formula basis. The District has not received any subventions in recent years.
- Supplemental Appropriation. An additional appropriation made by the governing body after the budget year has started.
- Tax Allocation Bonds. Bonds sold to fund capital projects, whereby tax revenues secure principal and interest payments.
- Ten-year Financial Model. The medium term fiscal model projects financial performance and the financial position of the District. The project in this model is for a ten-year period commencing with the financial year to which the last budget relates. Demographic, economic and fiscal policy assumptions are used in the model to project expense, revenue, assets and liabilities.
- Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
- Trust and Agency Funds. Also known as Fiduciary Fund types, these funds are used to account for assets held by the District in a trusted capacity, or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not impact the results of operations.
- Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes. In the District budget, this item is called "General Reserve." It is also known as the Unreserved Fund Balance.
- Units of Measure. A set of reasonable, realistic standards of precise units of measures whereby performance data can be compared. The resulting information is the feedback for management, the Board of Directors, and citizens concerning the relative success and efficiency of various District programs.



User Charges. The payments of a fee for direct receipt of a public service by the party who benefits from the service.

Working Capital. Also known as financial position in private sector accounting and in enterprise fund accounting in the public sector, working capital is the excess of current assets over current liabilities. For the enterprise funds, this term is used interchangeably with "fund balance," a comparable (although not exact) financial position concept in the governmental fund types (see fund balance).

## Frequently Asked Questions

**What is a Special District?** There are two types of **special-purpose districts** in the United States: school districts and special districts. This is a type of district differing from **general-purpose** districts like municipalities, counties, etc., in that they only serve one or a few special purposes and do not provide a broad array of services. They are common in the United States of America, where more than 35,000 districts play an important role in providing government services in every U.S. state. The U.S. Census Bureau keeps counts and data on these districts. Special-purpose districts provide specialized services only to those persons who live within them.

Districts are created by legislative action, court action, or public referendum and are governed by a board of directors, commissioners, supervisors, or the like. *The CSD was created May 21, 1961 by Resolution #98-62 of the El Dorado County Board of Supervisors.*

Special districts are sometimes created to provide fire protection, sewer service, transit service or to manage water resources, among many other possible functions.<sup>[2]</sup> In many states in the USA, school districts operate the public schools (as opposed to dependent school systems, which are dependent on the state or a local government for administrative and/or fiscal direction). All special-purpose districts are founded by some level of government in accordance with state law and exist in all states. *The El Dorado Hills Community Services District (CSD) is chartered to provide many services. The active services provided at this time include park and recreation, solid waste removal, cable television, CC&R enforcement and design review.*

Special districts possess fiscal and administrative autonomy. They often are empowered to tax residents of the district, usually by a property tax but sometimes an excise or sales tax, for the services that they provide. *The CSD receives 10% property tax money from the County of El Dorado (3% has been shifted to the state, for a net revenue of 7%), charges fees for recreation classes, design review permits, and imposes a fee on new development based on a Nexus Study. Waste Connections and Cable Television pay franchise fees to the CSD. Residents assess themselves to pay for Landscaping and Lighting (LLAD) maintenance.*

They often cross the lines of towns, villages, and hamlets but less frequently cross city or county lines. Increasingly, however, regional special districts are being created that may serve a large portion of a state or portions of more than one state. *The agency that regulates overlap of services in this area is called LAFCO, the Local Agency Formation Commission.*

The board serves as a district board of directors and may be appointed by public officials, appointed by private entities, popularly elected, or elected by benefited citizens (typically property owners). Sometimes, one or more public officials will serve ex officio on the board. Also, the board of a private entity may serve as the board of a special district (however, such a board could not be given the power to set a tax). The board serves primarily as a legislative board and appoints a chief executive for day to day operations and decision making and policy implementation. Most districts have employees, but some districts exist solely to raise funds by issuing bonds and/or by providing tax increment financing. *The CSD has a 5-member board of directors elected at large. The chief executive is the General Manager.*

Districts typically have some corporate powers. They must be able to set their own budget without line item modification by another government. The authorizing legislation may give them the power to tax, issue bonds, or set fees; and/or the authorizing legislation may establish revenues via taxes or fees on behalf of the district; and/or the

authorizing legislation may require contributions by participating local governments. *The CSD publishes its own budget, but the land use authority is the County of El Dorado, which reserves the power to tax.*

**What is a “Fiscal Year (FY)” and When does it Begin and End?** The District follows a Fiscal Year (FY) that starts on July 1 and ends on June 30. A Fiscal year is the period designated by the District for the beginning and ending of financial transactions or a budget cycle. For example, the “2010 Annual Budget” or “Fiscal Year 2009-10” refers to the period that begins on July 1, 2009 and concludes on June 30, 2010.

**What does it mean to “Adopt the Budget”?** Budget adoption is a formal action taken by the District Board that sets the District’s priorities and spending limits for the next year. The budget for each fiscal year is formally adopted by the passage of a Resolution.

**What is Debt Service?** A family’s debt service is the payments they make on loans, such as a mortgage or credit cards. Principal and interest payments on outstanding bonds are referred to as debt service. Just like a family cannot skip a mortgage payment or credit card payment, the District must keep up on its debt service, so this will always be part of the District’s budget.

**What is an Encumbrance?** An encumbrance refers to the formal accounting recognition of commitments to expend resources in the future. For example, when a purchase order is issued for equipment, that fund is encumbered until delivery. Once the equipment arrives, the invoice is paid and the encumbrance becomes an expenditure.

**What is an Expenditure?** Expenditures represent a decrease in fund resources, or stated more simply, a recorded expense.

**What is a Full-time Equivalent Position (FTE)?** An FTE refers to one or more employees working a total of 40 hours per week, or 2,080 hours per year. For example, a part-time employee working 20 hours per week would be considered a 0.5 FTE.

**What is the Definition of a Budget Fund?** The District has several funds to help keep track of and focus resources. These include the General Fund, and LLAD funds, to name two. A family might use several funds, too, in order to help manage their finances and determine how close they are to reaching certain goals. For instance, a family might have a children’s college fund, a retirement fund, a vacation fund and household expenses fund. A budget fund, then, is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. The District uses separate funds in order to correctly and legally track revenues and expenditures by program.

**What is a Fund Balance?** Fund balance refers to the remainder or carryover that occurs when actual revenues exceed budgeted revenues and/or when actual expenditures are less than budgeted expenditures at the end of the fiscal year (June 30). If the District budgets (plans to spend) \$500,000 on turf maintenance next year, but only spends \$350,000, there is a \$150,000 increase to the fund balance.

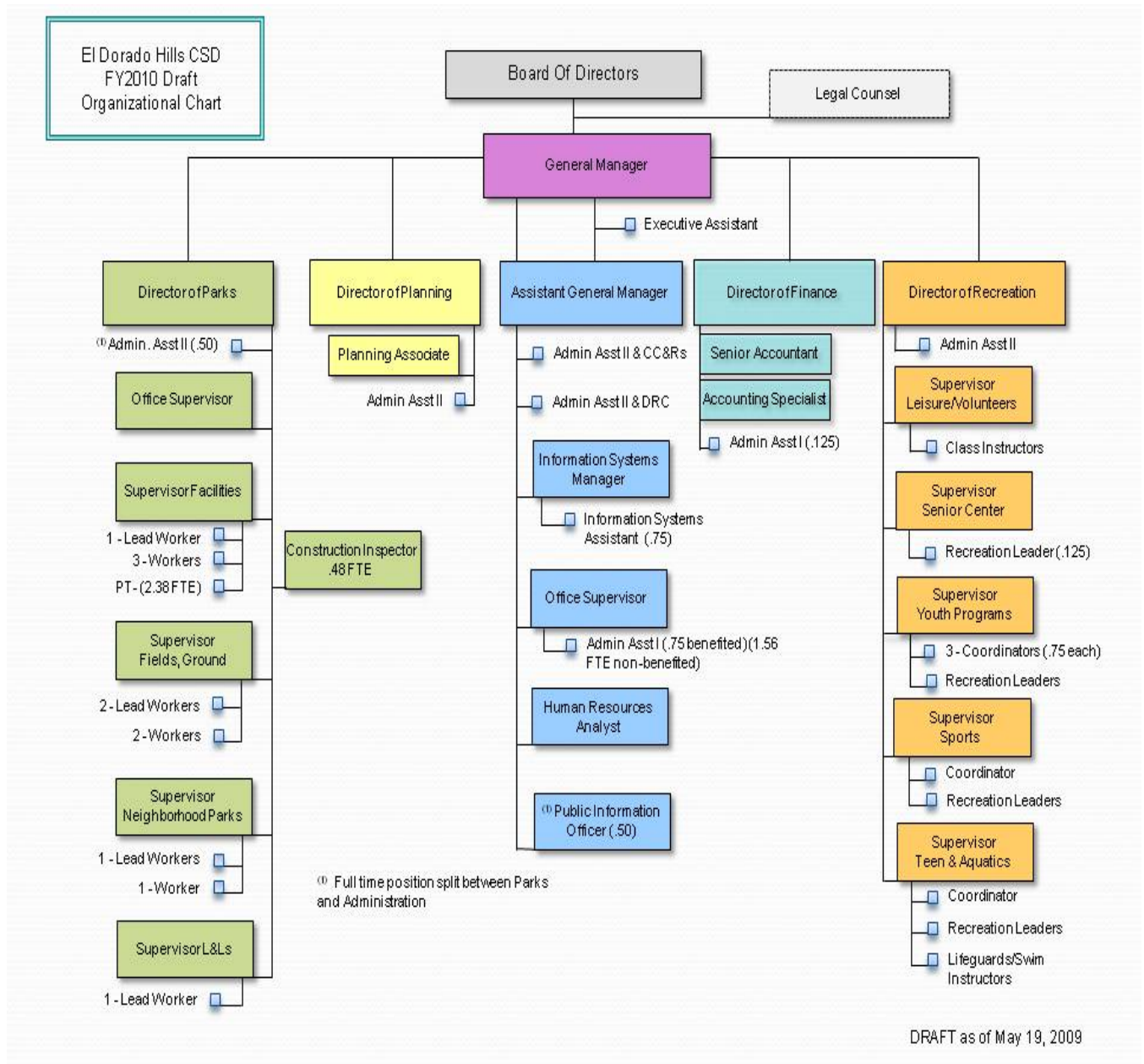
**Where does the District’s Revenue come from?** The District receives the majority of its revenue from property taxes. Other sources include user fees, franchise fees from trash and cable services, and grants. A visual depiction of all revenue sources as well as how the money is spent is shown in the Summary section.

**What is a Budget Transfer?** A budget transfer moves budget appropriations between programs or funds. Transfers within funds may be done with the General Manager’s authority as the General Manager’s position is

appointed by the District Board to act as the District's chief executive officer. Transfer between funds requires District Board approval.

**How is my Landscaping and Lighting Assessment levy calculated?** The levy was originally voted in by the property owner(s), with the levy set depending on the expenses to maintain the amenities within the assessment area. The District has 22 active LLADs, and each one has a different levy depending on the cost of maintaining these amenities. Each June, the levy is set for the coming fiscal year after a public hearing during a regular Board Meeting.

### District Organization Chart



El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District - FY 2010 Budget

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**Design Review & Compliance**

Acct. No.	Account Title	2007-08 Actual	2008-09 Budget	2008-09 Forecast	2009-10 Budget
	<b>Beginning Fund Balance</b>	-58,440	-83,420	-83,420	-75,214
	<b>Revenue</b>				
3100	Compliance Assessment	132,837	140,740	140,740	144,085
3150	Design Review Fees	30,440	25,000	20,000	15,000
3170	Interest	526	400	0	0
	<b>Total Revenue</b>	<b>163,803</b>	<b>166,140</b>	<b>166,140</b>	<b>159,085</b>
	<b>Expense</b>				
4010	Payroll Taxes	8,109	5,323	5,323	3,456
4120	Employee Benefits	21,179	15,876	15,876	13,800
4130	PERS - Retirement	14,868	12,625	12,625	8,271
4140	Life Insurance	0	59	59	0
4150	Workers Comp.	652	659	659	412
5011	Salary Expense - Full-time	87,043	64,087	64,087	42,250
5012	Salary Expense - Part-time	923	0	0	0
5013	Overtime Expense	419	1,040	1,040	0
	<b>Total Salary &amp; Benefits</b>	<b>133,194</b>	<b>99,669</b>	<b>99,669</b>	<b>68,189</b>
5130	Functional Supplies	0	0	0	325
5131	Functional Services	288	250	250	0
5132	Government Fees & Permits	1,333	1,464	1,440	1,498
5160	Office Supplies	0	800	800	300
5162	Postage	75	0	0	200
5171	Professional Services	3,501	4,470	9,000	2,500
5172	Legal Services	32,557	31,000	31,000	30,000
5180	Dues & Publications	4,584	4,500	4,500	3,900
5190	Public & Legal Notices	24	0	0	0
5200	Staff Training	0	300	300	0
5202	Local Meetings	658	1,200	1,200	750
5240	Printing	0	300	300	950
5241	Telephone	28	300	300	300
5260	Engineer Report Fees	532	575	575	575
5265	Administrative Overhead	12,007	10,300	8,600	67,391
	<b>Total Services &amp; Supplies Expense</b>	<b>55,588</b>	<b>55,459</b>	<b>58,265</b>	<b>108,689</b>
	<b>Total Expenses</b>	<b>188,783</b>	<b>155,128</b>	<b>157,934</b>	<b>176,879</b>
	<b>Net Income/Loss</b>	<b>-24,980</b>	<b>11,012</b>	<b>8,206</b>	<b>-17,794</b>
	<b>Year End Fund Balance</b>	<b>-83,420</b>	<b>-72,407</b>	<b>-75,214</b>	<b>-93,007</b>



## **Board of Directors Special Meeting**

**Monday, June 29, 2009  
6:00 pm**

**Pavilion Meeting Room  
1021 Harvard Way  
El Dorado Hills, CA 95762  
916/933-6624 or [www.edhcsd.org](http://www.edhcsd.org)**

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*Estab: May 21, 1962*

*Tony Rogozinski, President*

*Guy Gertsch, Director  
Noelle Mattock, Director*

*Justin Masters, Director  
Wm. F. Vandegrift, Vice President*

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## **AGENDA<sup>i</sup>**

### **Call to Order**

- **Pledge of Allegiance**
- **Roll Call**
- **Adoption of Agenda<sup>ii</sup>**

### **Closed Session**

1. Closed Session under California Government Code §54957.6(a), conference with labor negotiator regarding the salaries, salary schedules or compensation paid in the form of fringe benefits of its employees represented by the El Dorado Hills Community Services District Employees Association Local No. 1 and/or all unrepresented employees.

### **Business**

2. Joint Use Agreement between the El Dorado Hills Community Services District and the El Dorado Union High School District regarding the use of vehicle parking areas and Agreement for Financial Contribution to the Construction of a Vehicle Parking Area. (*continued June 11, 2009, Agenda Item No. 9; D. Hillyer*)
3. Receive and approve Final 2009-10 Budgets (*continued June 11, 2009, Agenda Item No. 2*)
  - a. Approve Final General Fund budget for fiscal year 2009-2010, including current year expenditures from the 2010-15 Capital Improvement Budget approved 6/2/09. (*A. Hamaker*)
  - b. Approve CC&R Fund budget for fiscal year 2009-2010. (*S. Kukkola*)



- c. Approve Resolution 2009-13 Adopting the Fiscal Year 2009-10 General Fund and CC&R Budgets. (A. Hamaker)
- d. Approve Resolution 2009-14 Setting CC&R Assessment and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2009-2010. (A. Hamaker)

## **Adjournment**

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<sup>i</sup> **Speaker's Card/Request to Speak:** *If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.*

<sup>ii</sup> *An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.*

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS SPECIAL MEETING**

**June 29, 2009**

**MINUTES**

**Call to Order**

President Tony Rogozinski brought the special meeting to order on Monday, June 29, 2009, at 6:07 p.m. Directors Guy Gertsch, Justin Masters, Noelle Mattock, and Billy Vandegrift were in attendance. Also present were General Manager Wayne Lowery, Assistant General Manager Sandi Kukkola, and Director of Finance Allison Hamaker.

President Rogozinski announced that the board was about to enter closed session requested comments from members of the public. No public comments were received.

**Closed Session**

- A. **Closed session under California Government Code §54957.6(a), conference with labor negotiator regarding the salaries, salary schedules or compensation paid in the form of fringe benefits of its employees represented by the El Dorado Hills Community Services District Employees Association Local No. 1 and/or all unrepresented employees.**

**General Business**

President Tony Rogozinski re-opened the meeting and reported that the Board had given general direction on personnel issues was given to the District's labor negotiator during the previous closed session.

1. **Joint Use Agreement between the El Dorado Hills Community Services District and the El Dorado Union High School District regarding the use of vehicle parking areas and Agreement for Financial Contribution to the Construction of a Vehicle Parking Area. (continued June 11, 2009, Agenda Item No. 9)**

General Manager Lowery reviewed his recent conversations with the El Dorado Union High School District Director of Facilities. He reported that the district was financially strapped and facing further severe budget cuts by the State. They felt that their contribution of \$500,000 was substantial and regretted that they could not commit operational monies to maintaining the parking area on Harvard Way. They also committed to continue the cooperative relationship with the CSD enjoyed in the past and would help with general issues like picking up litter along Harvard Way and in the new parking lot. In the future they would be open to allowing discounted use of school

facilities on a case-by-case basis. Lowery stated that CSD use would be primarily for special event overflow at least until the swimming pool is expanded and the entrance relocated to the southeast corner of the Aquatics Center.

Director Vandegriff felt the school district would enjoy 90% of the parking lot use and, therefore, sharing 50% of the maintenance cost was not unreasonable.

Director Gertsch expressed disappointment in the school district's response but felt the parking lot needs to be completed. He wondered if the school district didn't pay maintenance if they would waive fees for use of school facilities.

Director Mattock stated that she had mixed feelings on the issue since the high school would have a disproportionate use of the parking area. She sought low end or routine maintenance assistance such as blowing out debris and replacement of damaged landscape.

President Rogozinski felt the board should move forward with the agreement but continue dialogue with the school district for shared facility use and operation costs.

Lowery encouraged the board to approve the agreement and said he would insist that the school district should be responsible for repairing damage resulting from high school use.

By general consent, the agenda item was continued to the July 9, 2009 regular board meeting.

2. **Receive and approve Final 2009-10 Budgets (*continued June 11, 2009, Agenda Item No. 2*)**
  - a. **Approve Final General Fund budget for fiscal year 2009-2010, including current year expenditures from the 2010-15 Capital Improvement Budget approved 6/2/09.**
  - b. **Approve CC&R Fund budget for fiscal year 2009-2010.**
  - c. **Approve Resolution 2009-13 Adopting the Fiscal Year 2009-10 General Fund and CC&R Budgets.**
  - d. **Approve Resolution 2009-14 Setting CC&R Assessment and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2009-2010.**

Lowery and Hamaker summarized the latest draft of the budget pointing out changes approved by the Board on June 11, 2009. Director Mattock suggested the board develop a policy on the Capital Deficiency Reserve so future boards would have a basis for making decisions on use. The policy should recognize the District's goal to balance our capital improvement program funded by new development with the need to meet deficiencies in our park master plan standards by existing residents.



The board discussed eliminating the cable casting reserve fund but elected to leave it as is since some of the funds had been set aside to support the Teen Center.

It was agreed by general consent to fund private security at the current operational level of approximately \$72,000.

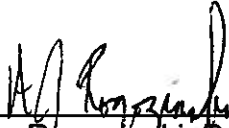
The board was uncomfortable with the increase in overtime hours in the budget and directed the General Manager to monitor and carefully manage this area in the future.

**Motion #3** Director Gertsch moved and Director Vandegrift seconded the motion to approve Resolution 2009-13 Adopting the Fiscal Year 2009-10 General Fund and CC&R Budgets. Motion carried: Ayes 5, Noes 0.

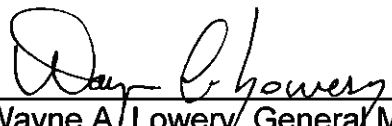
**Motion #4** Director Gertsch moved and Director Vandegrift seconded the motion to approve Resolution 2009-14 Setting CC&R Assessment and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2009-2010. Motion carried: Ayes 5, Noes 0.

### Adjournment

President Rogozinski adjourned the meeting at approximately 8:05 p.m.

APPROVED:   
Tony Rogozinski, President  
EDHCSD Board of Directors

DATE: 8/13/09

ATTEST:   
Wayne A. Lowery, General Manager  
Secretary to the Board of Directors

DATE: 8-13-2009

# El Dorado County Resolution #109-2016 EXHIBIT "A"

## El Dorado Hills Community Services District All Funds Revenues vs. Expenditures Summary - FY 2010-2011

	Projected Balance	Revenues	Transfers In	Expenditures	Transfers Out	Projected Balance
	July 1, 2010					June 30, 2011
<b>General Fund</b>						
General Fund (01)	(\$570,262)	\$7,578,424	\$0	\$6,508,655	\$499,507	\$0
Contingency Reserve of 15%	\$1,136,764	\$0	\$0	\$0	\$0	\$1,136,764
Deferred Maintenance Reserve	\$329,295	\$0	\$0	\$0	\$0	\$329,295
Compensated Absences	\$152,000	\$0	\$0	\$0	\$0	\$152,000
OPEB	\$197,814	\$0	\$0	\$197,814	\$0	\$0
Capital Deficiency Reserve	\$2,102,450	\$0	\$0	\$0	\$0	\$2,102,450
General Reserve	\$500,000	\$0	\$0	\$0	\$0	\$500,000
<i>Subtotal:</i>	\$3,848,060	\$7,578,424	\$0	\$6,706,469	\$499,507	\$4,220,508
<b>Special Revenue Funds</b>						
Compliance/Design Review (11)	(\$97,781)	\$165,415	\$0	\$180,906	\$0	(\$113,273)
In-Lieu Fees (12)	\$3,550	\$0	\$0	\$0	\$0	\$3,550
Donations (17)	\$52,000	\$4,000	\$0	\$0	\$0	\$56,000
Impact Fees (18)	\$1,185,000	\$100,000	\$0	\$3,000	\$466,886	\$815,114
Oak Tree Preservation (19)	\$1,344	\$1,000	\$0	\$0	\$0	\$2,344
Stonegate Village (20)	\$33,013	\$46,623	\$0	\$41,353	\$0	\$38,284
Green Valley Hills (21)	\$39,985	\$17,072	\$0	\$24,061	\$0	\$32,996
Promontory Village 6 (22)	\$409,389	\$189,862	\$135,735	\$480,442	\$0	\$254,544
Oakridge Village (23)	\$22,154	\$16,498	\$0	\$18,457	\$0	\$20,196
Oaktree Village (24)	\$22,867	\$15,312	\$0	\$14,226	\$0	\$23,953
Crescent Ridge (26)	\$65,619	\$12,776	\$0	\$30,719	\$0	\$47,676
La Cresta (27)	\$55,431	\$16,147	\$0	\$15,079	\$0	\$56,499
Lake Forrest (30)	\$35,478	\$18,379	\$0	\$18,482	\$0	\$35,375
Marina Village (31)	\$29,708	\$0	\$0	\$6,931	\$0	\$22,777
Francisco Oaks (32)	\$63,731	\$25,500	\$0	\$26,639	\$0	\$62,592
Highland Hills 3 (35)	\$45,247	\$10,773	\$0	\$15,167	\$0	\$40,852
Laurel Oaks/Hollow Oaks (37)	\$57,141	\$34,239	\$5,007	\$50,068	\$0	\$46,319
Wild Oaks Park (38)	\$233,887	\$0	\$4,577	\$45,767	\$0	\$192,696
Silva Valley (39)	\$132,999	\$77,316	\$6,737	\$67,370	\$0	\$149,681
Bass Lake Village A (40)	\$38,041	\$27,522	\$0	\$41,800	\$0	\$23,763
Roadways (41)	\$515,660	\$150,090	\$0	\$119,063	\$0	\$546,687
Highland Hills 1,2&4 (42)	\$81,927	\$19,738	\$0	\$71,840	\$0	\$29,825
Creekside Greens (43)	\$119,830	\$42,485	\$9,860	\$98,602	\$0	\$73,573
Base Lake Zone B (45)	\$97,554	\$7,350	\$0	\$29,048	\$0	\$75,856
Highland View/Hills/Sterlingshire (47)	\$39,504	\$50,680	\$6,319	\$63,190	\$0	\$33,313
North Commerical Blvd. (48)	\$369,360	\$287,824	\$0	\$250,681	\$0	\$406,503
Valley View (50)	\$120,430	\$975	\$7	\$67	\$0	\$121,344
Lake Forest Park (56)	\$35,832	\$99,386	\$5,266	\$52,656	\$0	\$87,828
<i>Subtotal:</i>	\$3,808,899	\$1,436,962	\$173,507	\$1,765,615	\$466,886	\$3,186,868
<b>Debt Service Funds</b>						
Community Park Bond (60)	\$76,392	\$0	\$0	\$0	\$0	\$76,392
Wild Oaks Park (61)	\$102,960	\$73,240	\$0	\$73,636	\$0	\$102,564
Promontory Park (62)	\$94	\$0	\$367,886	\$367,886	\$0	\$94
<i>Subtotal:</i>	\$179,446	\$73,240	\$367,886	\$441,522	\$0	\$179,050
<b>Capital Project Funds</b>						
CP CAB Roof/HVAC Energy Efficiency (939)	\$248,471	\$0	\$0	\$248,471	\$0	\$0
CP Dog Park	\$0	\$0	\$50,000	\$50,000	\$0	\$0
CP Master Plan Bridge/Picnic Area (935)	\$23,000	\$0	\$50,000	\$73,000	\$0	\$0
CP North Field Restroom	\$0	\$0	\$100,000	\$100,000	\$0	\$0
CP Pool (919)	\$0	\$0	\$50,000	\$50,000	\$0	\$0
Customer Service Center (914)	\$600,000	\$0	\$0	\$600,000	\$0	\$0
Lake Forrest Park (913)	\$1,200,000	\$0	\$0	\$1,200,000	\$0	\$0
New York Creek Trail (922)	\$109,000	\$0	\$0	\$109,000	\$0	\$0
Oak Knoll Park (937)	\$33,000	\$0	\$100,000	\$133,000	\$0	\$0
Ridgeview Park (938)	\$0	\$0	\$50,000	\$50,000	\$0	\$0
Serrano "J" Community Park (923)	\$30,000	\$0	\$0	\$30,000	\$0	\$0
Windsor Point Park (927)	\$0	\$0	\$25,000	\$25,000	\$0	\$0
<i>Subtotal:</i>	\$2,243,471	\$0	\$425,000	\$2,668,471	\$0	\$0
<b>Total All Funds:</b>	\$10,079,876	\$9,088,626	\$966,393	\$11,582,076	\$966,393	\$7,586,425

El Dorado County Resolution #109-2016 EXHIBIT "A"

**GENERAL FUND  
FUND BALANCE SUMMARY**

	<b>FY 2008 ACTUAL</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 BUDGET</b>	<b>FY 2010 FORECAST</b>	<b>FY 2011 BUDGET</b>
Beginning General Fund Balance 7/1	<b>3,307,410</b>	<b>4,226,519</b>	<b>4,743,677</b>	<b>4,922,227</b>	<b>3,848,060</b>
<b>Revenues</b>					
Property Taxes net of ERAF shift	\$ 5,522,119	\$ 5,696,281	\$ 5,639,319	\$ 5,432,482	\$ 5,160,858 <sup>1</sup>
Interest	118,087	64,815	100,000	26,000	25,000
Grants	0	0	198,000	198,000	0
Program Fees and Park Rentals	1,452,835	1,218,690	1,094,453	1,078,286	1,092,039
Franchise Fees	535,729	681,678	553,973	553,973	591,000
Miscellaneous	86,068	126,127	66,300	67,800	68,700 <sup>2</sup>
Reimbursements	117,038	314,708	484,822	557,819	640,827
Transfers In	343,081	20,661	0	30,000	0
<b>Total Revenue and Other Sources</b>	<b>8,174,957</b>	<b>8,122,961</b>	<b>8,136,867</b>	<b>7,944,360</b>	<b>7,578,424</b>
<b>Expenditures</b>					
Salaries and Wages	2,870,623	3,056,827	2,821,132	2,819,366	2,896,851
Employee Benefits	879,558	916,843	812,023	809,394	767,590
Services and Supplies	2,452,088	2,354,942	2,472,094	2,483,219	2,631,439
Capital Improvement/Equipment	489,841	315,196	464,056	428,816	212,774
<b>Total Expenditures</b>	<b>6,692,110</b>	<b>6,643,808</b>	<b>6,569,305</b>	<b>6,540,795</b>	<b>6,508,655</b>
<b>Net Surplus (Deficit) before Capital Transfers</b>	<b>1,482,847</b>	<b>1,479,153</b>	<b>1,567,562</b>	<b>1,403,565</b>	<b>1,069,769</b>
Transfers Out to Lighting and Landscape Districts	0	0	332,622	332,622	173,507
Transfers Out to Capital Projects	563,738	595,008	1,952,397	1,952,397	326,000
OPEB Contribution	0	188,437	192,713	192,713	197,814 <sup>3</sup>
<b>Net Change in General Fund Balance</b>	<b>919,109</b>	<b>695,708</b>	<b>-910,170</b>	<b>-1,074,167</b>	<b>372,448</b>
<b>Reserves</b>					
Compensated Absences	107,244	127,000	150,000	150,000	152,000 <sup>6</sup>
<b>Total Restricted Fund Balance</b>	<b>107,244</b>	<b>127,000</b>	<b>150,000</b>	<b>150,000</b>	<b>152,000</b>
Contingency at 15% of Revenue	1,102,158	1,237,345	1,172,334	1,172,334	1,136,764 <sup>4</sup>
Deferred Maintenance Reserve	496,964	227,819	325,308	325,308	329,295 <sup>5</sup>
Cable Casting Reserve	10,070	10,070	3,070	3,070	0 <sup>7</sup>
Capital Deficiency Reserve	0	50,000	1,682,604	1,682,604	2,102,450 <sup>8</sup>
General Reserve	0	0	500,000	500,000	500,000
<b>Total Unrestricted Fund Balance</b>	<b>1,609,192</b>	<b>1,525,234</b>	<b>3,683,316</b>	<b>3,683,316</b>	<b>4,068,508</b>
Ending General Fund Balance 6/30	<b>2,510,083</b>	<b>3,269,993</b>	<b>191</b>	<b>14,744</b>	<b>0</b>

<sup>1</sup> Property tax growth (decline) estimated at -5% for FY 2011.

<sup>2</sup> Miscellaneous Revenue includes vending machine commission, cell tower lease payments, and other revenues.

<sup>3</sup> Other Post Employment Benefits.

<sup>4</sup> Contingency Reserve is calculated on 15% Revenue.

<sup>5</sup> Deferred Maintenance Reserve is set according to the Browning Study schedule.

<sup>6</sup> Compensated Absences is equal to employee vacation and cto time on the books at year end.

<sup>7</sup> Grant Funds from Comcast.

<sup>8</sup> Land acquisition and site improvements.

# El Dorado County Resolution #109-2016 EXHIBIT "A"

	FY 2008 Actual	FY 2009 Actual	FY 2010 Forecast	FY 2011 Budget
<b>Revenue</b>	<b>8,174,957</b>	<b>8,122,961</b>	<b>7,944,360</b>	<b>7,578,424</b>
<b>Expense</b>				
Payroll Taxes	231,598	250,440	215,705	222,542
Employee Benefits	466,703	474,844	431,709	395,675
PERS - Retirement	387,823	415,246	360,598	354,197
Retirement - Other	23,331	24,147	14,616	15,441
Life Insurance	1,701	2,605	2,471	2,278
Workers Comp.	97,606	100,008	97,207	118,378
Salary Expense - Full-time	1,930,044	2,110,750	1,862,434	1,804,018
Salary Expense - Part-time	566,878	559,939	605,836	720,678
Overtime Expense	20,197	13,191	18,184	11,235
Directors Expense	24,300	22,500	20,000	20,000
<b>Total Salary &amp; Benefits</b>	<b>3,750,181</b>	<b>3,973,670</b>	<b>3,628,760</b>	<b>3,664,442</b>
Temporary Labor	33,343	54,081	13,800	3,000
Custodial Supplies	31,103	25,722	33,300	27,645
Equipment Supplies	62,564	89,992	83,295	55,438
Equipment Services	67,746	76,955	91,860	124,770
HVAC - Equipment Services	19,582	19,146	20,600	27,616
Kitchen Equipment Services	0	0	1,000	100
Functional Supplies	119,494	135,586	125,095	125,027
Functional Services	79,966	102,535	115,692	148,471
Government Fees & Permits	143,455	153,981	135,000	127,425
Playground Equipment	1,779	3,513	3,000	4,414
Park/Field Supplies	10,845	11,101	25,278	27,896
Irrigation Supplies	22,095	21,364	20,000	19,288
Small Tools/Supplies	15,970	17,185	12,385	9,093
Landscape Supplies	35,585	70,380	82,322	97,066
Contract Service	574,775	553,753	661,007	764,589
Chemical Supplies	73,474	54,642	100,737	104,440
Vandalism	270	223	3,000	14,550
Property Damage	0	223	5,000	9,700
Office Supplies	30,442	35,427	27,151	24,170
Office Services	10,978	20,308	7,000	13,700
Postage	12,195	13,725	14,723	17,874
Professional Services	453,543	258,073	252,121	222,930
Legal Services	45,557	47,572	54,520	54,520
Dues & Publications	14,036	11,409	16,475	16,145
Public & Legal Notices	8,626	3,039	6,550	10,800
Staff Training	68,748	54,406	39,570	44,685
Local Meetings	8,591	7,217	8,030	6,075
Mileage	16,104	12,712	12,500	13,150
Fuel Expense	33,565	26,982	51,115	44,498
Rental Equipment	16,028	1,597	10,900	5,405
Rental Facilities	15,300	15,176	12,500	9,815
Elections Expense	0	21,288	0	25,000
Printing	23,070	37,395	48,775	40,805
Telephone	65,162	60,499	46,940	45,224
Water	88,359	78,050	97,903	96,010
Gas	47,807	35,229	47,000	46,025
Electric	132,800	120,683	118,358	125,883
Street Lights	325	0	5,222	6,395
General Insurance	62,452	66,114	65,000	65,000
Safety Expenses	6,135	3,830	8,495	6,802
District Allocation	0	0	0	0
Engineer Report Fees	0	0	0	0
Miscellaneous	219	29	0	0
Principal	0	0	0	0
Interest	0	0	0	0
<b>Total Services &amp; Supplies Expense</b>	<b>2,452,088</b>	<b>2,354,942</b>	<b>2,483,219</b>	<b>2,631,439</b>
<b>Capital Expenditures</b>				
Land Acquisition	0	0	0	0
Buildings & Facilities	223,125	77,636	300,000	0
Renovation	0	11,420	15,000	0
Land Improvements	0	0	0	0
Equipment & Vehicles	218,496	113,756	28,556	6,000
Lease Payment	48,220	46,094	42,387	58,796
Computer Equipment	0	0	0	0
Replacement	0	66,290	42,873	147,978
<b>Total Fixed Asset Expense</b>	<b>489,841</b>	<b>315,196</b>	<b>428,816</b>	<b>212,774</b>
<b>Total Expenses</b>	<b>6,692,110</b>	<b>6,643,808</b>	<b>6,540,795</b>	<b>6,508,655</b>
OPEB Contribution	0	188,437	192,713	197,814
Transfers Out	563,738	595,008	2,285,019	499,507
<b>Net Income</b>	<b>919,110</b>	<b>695,708</b>	<b>-1,074,167</b>	<b>372,448</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

	Parks	Administration	Recreation	General Fund Total
<b>Revenue</b>	<b>249,000</b>	<b>6,402,385</b>	<b>927,039</b>	<b>7,578,424</b>
<b>Expense</b>				
Payroll Taxes	63,920	65,106	93,516	222,542
Employee Benefits	142,143	154,388	99,144	395,675
PERS - Retirement	122,237	144,644	87,315	354,197
Retirement - Other	0	15,441	0	15,441
Life Insurance	695	941	642	2,278
Workers Comp.	70,498	9,889	37,990	118,378
Salary Expense - Full-time	617,516	730,710	455,792	1,804,018
Salary Expense - Part-time	119,417	62,500	538,761	720,678
Overtime Expense	8,135	3,000	100	11,235
Directors Expense	0	20,000	0	20,000
<b>Total Salary &amp; Benefits</b>	<b>1,144,562</b>	<b>1,206,619</b>	<b>1,313,261</b>	<b>3,664,442</b>
Temporary Labor	0	3,000	0	3,000
Custodial Supplies	27,645	0	0	27,645
Equipment Supplies	12,853	35,000	7,585	55,438
Equipment Services	45,706	77,564	1,500	124,770
HVAC - Equipment Services	27,616	0	0	27,616
Kitchen Equipment Services	100	0	0	100
Functional Supplies	4,850	4,500	115,677	125,027
Functional Services	970	7,800	139,701	148,471
Government Fees & Permits	2,425	125,000	0	127,425
Playground Equipment	4,414	0	0	4,414
Park/Field Supplies	27,896	0	0	27,896
Irrigation Supplies	19,288	0	0	19,288
Small Tools/Supplies	9,093	0	0	9,093
Landscape Supplies	72,066	0	25,000	97,066
Contract Service	674,589	60,000	30,000	764,589
Chemical Supplies	104,440	0	0	104,440
Vandalism	14,550	0	0	14,550
Property Damage	9,700	0	0	9,700
Office Supplies	2,795	15,000	6,375	24,170
Office Services	0	13,700	0	13,700
Postage	250	4,500	13,124	17,874
Professional Services	3,600	104,000	115,330	222,930
Legal Services	23,520	31,000	0	54,520
Dues & Publications	1,500	14,000	645	16,145
Public & Legal Notices	3,000	5,500	2,300	10,800
Staff Training	12,000	27,000	5,685	44,685
Local Meetings	0	6,000	75	6,075
Mileage	2,250	8,500	2,400	13,150
Fuel Expense	44,498	0	0	44,498
Rental Equipment	3,405	0	2,000	5,405
Rental Facilities	8,375	0	1,440	9,815
Elections Expense	0	25,000	0	25,000
Printing	2,250	7,000	31,555	40,805
Telephone	14,124	27,500	3,600	45,224
Water	96,010	0	0	96,010
Gas	46,025	0	0	46,025
Electric	125,883	0	0	125,883
General Insurance	0	65,000	0	65,000
Safety Expenses	3,802	3,000	0	6,802
Miscellaneous	0	0	0	0
<b>Total Services &amp; Supplies Expense</b>	<b>1,457,883</b>	<b>669,564</b>	<b>503,992</b>	<b>2,631,439</b>
<b>Capital Expenditures</b>				
Land Acquisition	0	0	0	0
Buildings & Facilities	0	0	0	0
Renovation	0	0	0	0
Land Improvements	0	0	0	0
Equipment & Vehicles	6,000	0	0	6,000
Lease Payment	10,413	37,228	11,155	58,796
Computer Equipment	0	0	0	0
Replacement	147,978	0	0	147,978
<b>Total Fixed Asset Expense</b>	<b>164,391</b>	<b>37,228</b>	<b>11,155</b>	<b>212,774</b>
<b>Total Expenses</b>	<b>2,766,836</b>	<b>1,913,411</b>	<b>1,828,408</b>	<b>6,508,655</b>
OPEB Contribution	0	197,814	0	197,814
Transfers Out	499,507	0	0	499,507
<b>Net Income</b>	<b>-3,017,343</b>	<b>4,291,160</b>	<b>-901,369</b>	<b>372,448</b>

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	FY 2009 Actual	FY 2010 Forecast	FY 2011 Budget
<b>PARKS</b>			
<b>Revenue</b>	<b>182,024</b>	<b>266,200</b>	<b>249,000</b>
Salary & Benefits	1,366,964	1,082,039	1,144,562
Service & Supplies	1,283,963	1,412,308	1,457,883
Fixed Asset Expense	237,150	374,391	164,391
Transfers to LLAD's	0	332,622	173,507
Transfers to Capital Projects	449,802	1,952,397	326,000
<b>Total Expense</b>	<b>3,337,878</b>	<b>5,153,757</b>	<b>3,266,343</b>
<b>Parks Total</b>	<b>-3,155,854</b>	<b>-4,887,557</b>	<b>-3,017,342</b>
<b>ADMINISTRATION</b>			
<b>Revenue</b>	<b>6,866,978</b>	<b>6,750,574</b>	<b>6,402,385</b>
Salary & Benefits	1,166,153	1,190,350	1,206,619
Service & Supplies	614,880	607,855	669,564
Fixed Asset Expense	42,537	33,066	37,228
Transfer for Bass Lake B refund	145,206	0	0
OPEB Contribution	188,437	192,713	197,814
<b>Total Expense</b>	<b>2,157,214</b>	<b>2,023,984</b>	<b>2,111,225</b>
<b>Administration Total</b>	<b>4,709,764</b>	<b>4,726,590</b>	<b>4,291,160</b>
<b>RECREATION</b>			
<b>Revenue</b>	<b>1,073,959</b>	<b>927,586</b>	<b>927,039</b>
Salary & Benefits	1,440,553	1,356,371	1,313,261
Service & Supplies	456,099	463,056	503,992
Fixed Asset Expense	35,509	21,359	11,155
<b>Total Expense</b>	<b>1,932,162</b>	<b>1,840,786</b>	<b>1,828,408</b>
<b>Recreation Total</b>	<b>-858,202</b>	<b>-913,200</b>	<b>-901,369</b>
<b>TOTAL NET INCOME/LOSS</b>	<b>695,708</b>	<b>-1,074,167</b>	<b>372,449</b>

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**GENERAL FUND REVENUES**

ACCT. NO.	ACCOUNT TITLE	FY 2008 ACTUAL REVENUE	FY 2009 ACTUAL REVENUE	FY 2010 YEAR END FORECAST	FY 2011 BUDGET
3010	CC&R Reimbursements	12,007	8,596	67,391	69,791
3020	Other Reimbursements	0	100,053	20,000	20,000
3030	LLAD Reimbursements	54,175	199,445	394,428	475,036
3100	Property Tax Revenue	5,522,119	5,696,281	5,432,482	5,160,858 <sup>1</sup>
3150	Interest Income	118,087	64,815	26,000	25,000
3160	Franchise Fees	535,729	681,678	553,973	591,000
3161	Cellular Sites	71,617	106,895	57,300	59,500
3170	Misc. Income	5,301	9,214	1,000	1,200 <sup>2</sup>
3300	Grant Revenue - Transfer In	0	0	198,000	0 <sup>3</sup>
	<b>Total Administration Revenue</b>	<b>6,319,036</b>	<b>6,866,978</b>	<b>6,750,574</b>	<b>6,402,385</b>
3020	Reimbursements	0	780	76,000	76,000
3025	Park Impact Admin. Fee	50,855	5,834	4,000	3,000
3040	Refund Fee	1,645	1,365	2,000	1,000
3045	Non-Resident Fee	7,504	3,365	0	0
3170	Misc. Income from Vending Machines	0	5,288	3,500	4,000
3210	Youth Camps	328,067	305,826	260,109	229,061
3220	Youth Sports	215,192	182,507	157,690	172,445
3240	Adult Sports	93,055	99,869	83,240	89,530
3250	Special Interest	149,387	135,974	102,355	108,880
3260	Special Events	49,701	48,149	31,937	36,640
3270	Aquatic Programs	238,836	220,386	214,990	230,748
3280	Senior Programs	14,922	11,834	12,900	15,500
3290	Teen Programs	74,050	59,396	58,865	39,235
3297	Building Use	71,897	38,820	24,200	24,000
3297	Park Use	9,888	12,285	2,000	2,000
3297	Athletic Field Use	207,841	103,644	130,000	144,000
3300	Transfers In	343,081	20,661	30,000	0
	<b>Total Parks &amp; Recreation Revenue</b>	<b>1,855,920</b>	<b>1,255,983</b>	<b>1,193,786</b>	<b>1,176,039</b>
	<b>TOTAL REVENUE</b>	<b>8,174,957</b>	<b>8,122,961</b>	<b>7,944,360</b>	<b>7,578,424</b>

1. Property tax growth (decline) estimated at -5% for FY 2011.

2. Misc. Admin. Income includes state mandated costs reimbursement and restitution payments.

3. Revenue from Prop 40 Grant for Bertelsen Park and Deputy Jeff Mitchell Field.

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**GENERAL FUND REVENUE  
ACCOUNT DETAIL**

**ACCT. NO.**

<b>3010 CC&amp;R</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Covenants, Conditions and Restrictions are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to the CC&R Fund.	<b>69,791</b>
<b>3020 REIMBURSEMENTS - OTHER</b>	Reimbursements from Buckeye Union School District for school field maintenance and from Waste Connections for utilities at the recycling center on Latrobe Road.	<b>76,000</b>
<b>3025 PARK IMPACT ADMIN. FEE</b>	The District's Park Impact Fee is collected by the County whenever a residential building permit is issued in the EDH CSD boundaries. Two percent of that fee supports the operation of the District to plan, develop, and construct projects funded by Park Impact Fees.	<b>3,000</b>
<b>3030 LLAD REIMBURSEMENT</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Landscape and Lighting Assessment Districts are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to each LLAD.	<b>475,036</b>
<b>3040 REFUND FEE</b>	Fee charged for processing refunds and transfers.	<b>1,000</b>
<b>3100 PROPERTY TAXES</b>	Property taxes are assessed for a fiscal year and are expected to finance services performed for the common benefit. The taxes are levied by the El Dorado County at 1% of assessed value and then the appropriate percentage (7%) of the 1% is paid to the District.	<b>5,160,858</b>
<b>3140 DONATIONS</b>	Community clean-up day and Christmas tree clean-up.	
<b>3150 INTEREST INCOME</b>	Interest earned on funds held in various bank accounts, Local Agency Investment Fund (LAIF) and the County pooled cash.	<b>25,000</b>
<b>3160 FRANCHISE FEE</b>	Franchise Fees are paid to the District quarterly by Waste Connections at the rate of 5% of gross revenues. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other waste management activities.  CATV Franchise Fees are paid quarterly to the CSD from our current service provider, Comcast at the rate of 3% of gross revenues. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other cable television activities.	<b>591,000</b>



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<b>3161 COMMUNICATION SITE LEASES</b>	<b>59,500</b>
Telecommunications is a growing industry and the District has lease agreements with various wireless communication companies to install and operate antennas on District property. This revenue is from the negotiated leases.	
<b>3170 MISC. INCOME</b>	<b>5,200</b>
Miscellaneous types of revenue received include resitition payments, reimbursement for State of California mandated costs, vending machine revenue and other small collections.	
<b>3210 YOUTH CAMPS</b>	<b>229,061</b>
8106 <u>KydZonE Year Round Day Camp</u>	
8108 <u>KydZonE eXtreme</u>	
8153 <u>Kids Korner</u>	
<b>3220 YOUTH SPORTS</b>	<b>172,445</b>
8211 <u>Youth Basketball</u>	
8212 <u>Youth Volleyball</u>	
8213 <u>Pee Wee Basketball</u>	
8217 <u>Pee Wee Soccer</u>	
8218 <u>Contracted Sports Camps</u>	
8219 <u>CSD Sports Camps</u>	
8220 <u>Youth Flag Football</u>	
8230 <u>Instructional T-Ball</u>	
<b>3240 ADULT SPORTS</b>	<b>89,530</b>
8410 <u>Softball</u>	
8416 <u>5x5 Basketball</u>	
8417 <u>3x3 Basketball</u>	
8428 <u>Flag Football</u>	
8430 <u>Volleyball</u>	
8432 <u>Adult Soccer</u>	
<b>3250 SPECIAL INTEREST CLASSES</b>	<b>108,880</b>
8508 <u>Volunteer Programs</u>	
8510 <u>Contract Classes</u>	
<b>3260 SPECIAL EVENTS</b>	<b>36,640</b>
8600 <u>General Events</u>	
8607 <u>Saturday In The Park</u>	
8608 <u>Concerts</u>	
<b>3270 AQUATICS</b>	<b>230,748</b>
8702 <u>Pool Admissions</u>	
8703 <u>Aquatic Lessons</u>	
8704 <u>Pool Rentals</u>	
8713 <u>Triathalon</u>	
<b>3280 SENIOR PROGRAMS</b>	<b>15,500</b>
8800 <u>Senior Activities</u>	
<b>3290 TEEN PROGRAMS</b>	<b>39,235</b>
8900 <u>Skate Park Programs</u>	
8902 <u>Teen Grants</u>	
8903 <u>Teen Center</u>	
<b>3297 PARK &amp; FACILITY RENTAL</b>	<b>170,000</b>
Rent received from building and park use.	
<b>TOTAL REVENUE</b>	<b>7,558,424</b>

# El Dorado County Resolution #109-2016 EXHIBIT "A"

## PARKS DEPARTMENT

The essential functions of the department include the following;

1. Maintenance and operations of all District owned parks and other facilities.
2. Maintenance and operations of all Landscape and Lighting Assessment Districts
3. Plan development and construction management of all District capital improvement projects.
4. Support to other departments and community organizations for special events and programs

Staffing levels for the FY 2011 include 15 full time regular positions. This is 2.5 positions less than last year. Part time employees will increase by .8 FTE position for a total of 6.8. Part time staff assist regular staff with support of new and existing parks, fields and facilities, weekend staffing, special events, and rental supervision.

### **MAINTENANCE UPGRADES, CONTRACTS OR PROGRAMS PLANNED FY 2011**

**Energy Efficiency Recommendations** - included in last years budget , this item will be carried forward into FY 2011 due to scheduling issues. The budget is \$148,471 to complete the recomendations brought forth in the audit prepared by the California Energy Commission (CEC). The recomendations are primarily for the Community Activities Building (CAB) but also include the pavilion. Recomend improvements include updated lighting, lighting controls and new and replacement HVAC equipment designed to improve climate control while providing a lower operating costs.

**Additional one time Contracted Services and Park supplies purchases** - Staff has included an additional \$230,057 to complete work or purchase park supplies not included in the normal operating budget. These expenses will be itemized in the account detail under the the specific general fund account. In general the expenses will cover additional security equipment, Pavilion Roof repairs, building improvements, turf renovations, park & facility furniture and tree work.

### **COMPARISON FY 2010 & 2011**

FY 2011 budget responsibilities include a general fund operating budget for staffing, services and supplies of \$1,560,975, this is approximately 10% more than the adjusted FY 2010 budget. General Fund capital expenditures for the new year will be \$164,391, which is approximately 56% less than the previous year.

### **BUILDINGS & POOLS**

There are 14 buildings with approximately 44,040 square feet of floor space, 4 pools or water features and a 15,825 square foot lighted skate park facility.

### **COMMUNITY PARKS & ATHLETIC FIELDS**

There are approximately 70 acres of community park and athletic fields at various locations. Additionally, the District maintains 8 acres of school fields under a Joint Use Agreement with Buckeye Union School District.

## **NEIGHBORHOOD PARKS**

There are 68 acres of developed park land, 4 miles of trail and approximately 96 acres of undeveloped and open space areas. Additions for the FY 2011 budget include the construction of Lake Forest Park.

### **PLAN DEVELOPMENT & CONSTRUCTION MANAGEMENT**

The Parks Department is responsible for facilitating plan development and managing construction projects for new as well as renovation projects. Administrative duties include compiling, organizing and filing all project information in an easily accessible electronic format to access during operation and maintenance of the constructed park or facility.

**Plan Development** - FY 2011 budget includes plan development for numerous projects in the Community Park including the Administration building, a group picnic area, dog park, restrooms and additional improvements to the Community pool site. Other projects include the completion of Lake Forest Park, Renovation of Oak Knoll park, Ridgeview Park improvements, Windsor Point Park and Phase II of the Deputy Jeff Mitchell Field Project.

**Construction Management** - Construction projects will include the completion of Lake Forest Park, Installation of restrooms, renovation of Oak Knoll Park and the Energy efficient improvements and roof replacement of the CAB roof.

### **LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS**

There are 22 active Landscape and Lighting Districts representing approximately 24 acres of parks, street and median landscape throughout El Dorado Hills. The Parks staff oversee the landscape maintenance contract, approximately 135 streetlights, irrigation repairs, encroachment permit management and repair or new construction contracts.

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5500-5900

Parks Department - Total

Acct. No.	Account Title	2008-09 Actual	2009-10 Budget	2009-10 Forecast	2010-11 Budget
<b>Revenue</b>					
3020	Reimbursements	780	3,003	76,000	76,000
3025	Park Impact Fee Administration	5,834	4,000	4,000	3,000
3297	Park and Facility Rentals	154,749	206,568	156,200	170,000
3300	Transfers In	20,661	0	30,000	0
<b>Expense</b>					
4010	Payroll Taxes	82,130	61,104	61,104	63,920
4120	Employee Benefits	185,022	134,810	134,810	142,143
4130	PERS - Retirement	147,166	114,097	114,097	122,237
4135	Retirement - Other	6,642	0	0	0
4140	Life Insurance	1,039	888	888	695
4150	Workers Comp.	63,541	58,287	58,287	70,498
5011	Salary Expense - Full-time	741,136	582,806	582,806	617,516
5012	Salary Expense - Part-time	131,645	114,138	114,138	119,417
5013	Overtime Expense	8,644	15,909	15,909	8,135
	<b>Total Salary &amp; Benefits</b>	<b>1,366,964</b>	<b>1,082,039</b>	<b>1,082,039</b>	<b>1,144,562</b>
5109	Temporary Labor	54,081	11,000	11,000	0
5110	Custodial Supplies	25,722	33,300	33,300	27,645
5120	Equipment Supplies	36,341	22,775	22,775	12,853
5121	Equipment Services	36,157	47,240	47,240	45,706
5122	HVAC - Equipment Services	19,146	20,600	20,600	27,616
5123	Kitchen Equipment Services	0	1,000	1,000	100
5130	Functional Supplies	11,078	14,150	14,150	4,850
5131	Functional Services	9,509	1,000	1,000	970
5132	Government Fees & Permits	6,599	5,000	5,000	2,425
5136	Playground Equipment	3,513	3,000	3,000	4,414
5137	Park/Field Supplies	10,817	25,128	25,128	27,896
5138	Irrigation Supplies	19,369	20,000	20,000	19,288
5139	Small Tools/Supplies	16,945	12,385	12,385	9,093
5140	Landscape Supplies	70,311	48,422	48,422	72,066
5142	Contract Service	479,825	561,257	561,257	674,589
5143	Contract Compliance	33,800	0	0	0
5150	Chemical Supplies	54,642	100,737	100,737	104,440
5151	Vandalism	223	3,000	3,000	14,550
5152	Property Damage	223	5,000	5,000	9,700
5160	Office Supplies	4,896	5,701	5,701	2,795
5161	Office Services	15,579	0	0	0
5162	Postage	966	560	560	250
5171	Professional Services	34,151	63,600	63,600	3,600
5172	Legal Services	26,885	23,520	23,520	23,520
5180	Dues & Publications	1,665	1,500	1,500	1,500
5190	Public & Legal Notices	893	3,000	3,000	3,000
5200	Staff Training	10,362	14,200	14,200	12,000

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5500-5900

Parks Department - Total

Acct. No.	Account Title	2008-09 Actual	2009-10 Budget	2009-10 Forecast	2010-11 Budget
5202	Local Meetings	832	1,200	1,200	0
5210	Mileage	1,258	2,500	2,500	2,250
5220	Fuel Expense	26,982	51,115	51,115	44,498
5230	Rental Equipment	1,597	8,900	8,900	3,405
5231	Rental Facilities	15,176	12,500	12,500	8,375
5240	Printing	3,114	4,500	4,500	2,250
5241	Telephone	15,272	10,540	10,540	14,124
5242	Water	78,050	97,903	97,903	96,010
5243	Gas	35,229	47,000	47,000	46,025
5244	Electric	120,683	118,358	118,358	125,883
5245	Street Lights	0	5,222	5,222	6,395
5255	Safety Expenses	2,043	5,495	5,495	3,802
5290	Miscellaneous	29	0	0	0
	<b>Total Services &amp; Supplies Expense</b>	<b>1,283,963</b>	<b>1,412,308</b>	<b>1,412,308</b>	<b>1,457,883</b>
	<b>Capital Expenditures</b>				
5520	Buildings & Facilities	77,636	300,000	300,000	0
5525	Renovation	11,420	15,000	15,000	0
5540	Equipment & Vehicles	73,617	0	6,760	6,000
5545	Lease Payment	8,187	9,758	9,758	10,413
5560	Replacement	66,290	84,873	42,873	147,978
	<b>Total Fixed Asset Expense</b>	<b>237,150</b>	<b>409,631</b>	<b>374,391</b>	<b>164,391</b>
5600	Transfers Out	449,802	2,285,019	2,285,019	499,507
	<b>Total Expenses</b>	<b>3,337,878</b>	<b>5,188,997</b>	<b>5,153,757</b>	<b>3,266,343</b>
	<b>Net Income/Loss</b>	<b>-3,155,854</b>	<b>-4,975,426</b>	<b>-4,917,557</b>	<b>-3,017,343</b>

# El Dorado County Resolution #109-2016 EXHIBIT "A"

## PARKS DEPARTMENT ACCOUNT DETAIL

<b>REVENUE</b>	<b>249,000</b>
Includes revenue from the following sources:	
1. Reimbursements - \$76,000	
2. Park Impact Fee Administration - \$3,000	
3. Park and Facility Rentals - \$170,000	
<b>4000 BENEFITS AND TAXES</b>	<b>399,494</b>
Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation premiums.	
<b>5011 SALARIES-F/T</b>	<b>617,516</b>
The Department budget includes 15 full-time staff, approximately 10.5 of these positions are funded through the General Fund. The remaining 4.5 positions are funded through the LLAD's or CIP projects and are not reflected in this budget.	
<b>5012 SALARIES - P/T</b>	<b>119,417</b>
The Department budget includes 15,260 hours(7.3FTE) of part time & seasonal help. 4,192 of these hours(2.0 FTE) are funded through the LLADs or CIP projects and are not reflected in the budgeted amount. These positions will be used in the following areas:	
1. Additional seasonal maintenance of existing parks and fields	
2. Athletic Field maintenance for Little League & Soccer	
3. Building and pool maintenance, weekend staffing, special events and rental supervision of indoor facilities	
4. Construction Management	
<b>5013 SALARIES - OVERTIME</b>	<b>8,135</b>
225 hours for emergency and on-call use.	
<b>5110 CUSTODIAL SUPPLIES</b>	<b>27,645</b>
Includes custodial and restroom supplies for all District facilities. The District currently maintains 10 buildings with 44,044 sf that require custodial service.	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>12,853</b>
Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of the District vehicles as well as all landscape, building and pool tools, equipment and machinery.	
<b>5121 EQUIPMENT SERVICES</b>	<b>45,706</b>
Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:	
1. 3 - Pool vehicles	
2. 13 - Trucks	
3. 1 - Large passenger van - Recreation	
4. 3 - Tractors	
5. 3 - Assorted Utility Vehicles	
6. 4 - Equipment trailers	
7. Misc. Small Power Equipment (blowers, trenchers, generators etc.)	
8. Misc. Pool and spray ground equipment	

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<b>5122 HVAC EQUIPMENT SERVICES</b>	<b>27,616</b>
Includes the annual service contract and projected repairs.	
<b>5123 KITCHEN EQUIPMENT SERVICES</b>	<b>100</b>
This budget includes normal service and possible repairs on the following equipment:	
1. Commercial refrigerator/freezer - 4 units	
2. Commercial garbage disposer - 1 Unit	
3. Commercial dishwasher - 2 unit	
4. Commercial microwave oven - 1 unit	
5. Commercial oven/stove - 1 unit	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>4,850</b>
This years budget includes:	
1. Supplies for new and existing facilities such as padlocks, replacement keys, fire extinguisher cabinet glass	
2. Security and Locksmith services	
3. Staff Uniforms and boot reimbursement	
<b>5131 FUNCTIONAL SERVICES</b>	<b>970</b>
This cost is medical insurance admin.cost (PERS and CoPower)	
<b>5132 GOVERNMENT FEE &amp; PERMITS</b>	<b>2,425</b>
Includes all fees paid to County, State or Federal Agencies necessary for permits to operate current and proposed new District facilities including operation of District aquatic facilities, kitchen, alarm systems.	
<b>5136 PLAYGROUND EQUIPMENT</b>	<b>4,414</b>
Includes all parts and supplies necessary to maintain and/or repair District Playgrounds as needed.	
<b>5137 PARK/FIELD SUPPLIES</b>	<b>27,896</b>
Includes the following sites: This years budget includes an additional \$23,500 to replace or add additional tables and benches at the community park and several neighborhood parks	
<b>5138 IRRIGATION SUPPLIES</b>	<b>19,288</b>
All new and repair parts necessary for the operation of the Districts irrigation systems as needed. Includes items such as: Sprinkler heads, pipe, fittings, back flow devices and controller repair as follows;	
1. All District Community Parks and athletic Fields - \$9,500	
2. All Neighborhood Parks - \$10,275	
<b>5139 SMALL TOOLS AND SUPPLIES</b>	<b>9,093</b>
All small tools and supplies necessary to conduct maintenance operations on District facilities and equipment . Examples of equipment are, but not limited to:	
1. Gas and electric power tools	
2. Shop tools & supplies	
4. Construction materials - such as metal stock, wood stock, hardware & fastners	
5. Welding supplies such as gas, welding rod, and welding wire	
6. Landscape tools - shovels, rakes ect.	
7. Tools and supplies for the buildings and pools.	

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**5140 LANDSCAPE SUPPLIES** **72,066**

Includes all natural materials necessary for the maintenance of parks, fields, and other landscape areas. These materials include but are not limited to: turf soil mixes, Infield mixes, soil amendments, seed, plant material, gravel and decomposed granite paving . This years budget will be allocated to the following areas:

1. \$27,354 for our Athletic Fields turf management program
2. \$54,030 for Neighborhood parks this includes additional \$24,000 dollars to complete several turf reduction and drainage improvement projects as well as some replacement plants and trees

**5142 CONTRACTED SERVICES** **674,589**

Includes contracted services for the on-going maintenance and repair of District Parks, fields and facilities. Examples of these services include, but not limited to the following:

1. General fund landscape maintenance contracts - \$194,070
2. Village Green Maintenance Agreement - \$87,102
3. Pest control - \$9,950
4. Alarm Monitoring & Park Security - \$72,216
5. Jackson School Agreement - \$10,000
6. Buckeye Union School District Agreement - \$3,500
7. Misc electrical, plumbing, pool and fire services - \$42,277
8. Custodial contract - \$45,000
9. Pool Contract - \$50,200
10. Additional one time contracted services
  - a. Building repairs - \$109,471
  - b. Bass Lake and Community Park East Field renovations - \$39,786
  - c. Neighborhood Park equipment, tree work and playground supplies - \$80,800

**5150 CHEMICAL SUPPLIES** **104,440**

Consists of all chemical applications and related supplies necessary to operated the District's pools and water features as well as all fertilizer and chemical supplies needed for field and park maintenance. A general breakdown follows: chemicals.

2. Athletic Fields - \$49,645 (approximately \$25,000 of this amount will be refunded by BUSD)
3. Parks - \$2,850.00

**5151 VANDALISM** **14,550**

Allowance for unforeseen damage to District property due to vandalism

**5152 PROPERTY DAMAMGE** **9,700**

Allowance for unforeseen damage from acts of nature such as fire or storm



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<b>5160 OFFICE SUPPLIES</b>	<b>2,795</b>
<b>5162 POSTAGE</b>	<b>250</b>
<b>5171 PROFESSIONAL SERVICES</b>	<b>3,600</b>
1. Browning Reserve Study for General Fund - \$3,600	
<b>5172 LEGAL SERVICES</b>	<b>23,520</b>
<b>5180 DUES AND PUBLICATIONS</b>	<b>1,500</b>
Includes expenses for subscriptions to trade publications and membership in related organizations.	
<b>5190 PUBLIC &amp; LEGAL NOTICES</b>	<b>3,000</b>
Includes all required notices or advertising expenses for projects or employment.	
<b>5200 STAFF TRAINING</b>	<b>12,000</b>
Includes all materials and outside seminars and conferences necessary for staff development. This year's budget will include:	
1. Continuing education classes for pesticide training	
3. Turf and irrigation management workshops	
4. Misc. one-day staff training seminars	
5. Irrigation Auditor and designer training conference	
6. CPO/AFO training	
7. Pacific/Southwest Maintenance Management School	
<b>5210 MILEAGE AND TRAVEL</b>	<b>2,250</b>
Includes reimbursements to employees for use of personal vehicles when necessary and special travel expenses to seminars, etc.	
<b>5220 FUEL</b>	<b>44,498</b>
1. Gas expense based on \$3.00/gallon	
2. Diesel expense based on \$2.25/gallon	
<b>5230 RENTAL EQUIPMENT</b>	<b>3,405</b>
This account is for the rental of specialized or additional equipment wherever necessary such as:	
1. Trenchers	
2. Jackhammers	
3. Scaffolding	
4. Lift Equipment	
5. Tractors	
<b>5231 FACILITIES RENTAL</b>	<b>8,375</b>
Includes storage unit rentals as well as the portable toilet rental and service for park, field and special event use.	
<b>5240 PRINTING</b>	<b>2,250</b>
Allowance for project plan printing and department signage	

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<b>5241 UTILITIES - PHONE/COMMUNICATION</b>	<b>14,124</b>
Includes service charges for Parks Department phones.	
<b>5242 UTILITIES - WATER</b>	<b>96,010</b>
Water and sewer fees for all District parks and facilities.	
<b>5243 UTILITIES - GAS</b>	<b>46,025</b>
Includes natural and propane gas use for the operation of existing District buildings and pools.	
<b>5244 UTILITIES - ELECTRICITY</b>	<b>125,883</b>
Includes all electrical use for the operation of existing District buildings, pools, parks and street lights.	
<b>5245 STREET LIGHTS</b>	<b>6,395</b>
<b>5255 SAFETY EXPENSES</b>	<b>3,802</b>
Includes all personal protective equipment and other safety supplies and equipment for District personnel, facilities and maintenance operations.	
<b>5540 EQUIPMENT &amp; VEHICLES</b>	<b>6,000</b>
Purchase of used lift equipment to service lights and scoreboards.	
<b>5545 LEASE PAYMENT</b>	<b>10,413</b>
Includes maintenance & lease payments for copier and forklift lease	
<b>5560 DEFERRED MAINTENANCE/REPLACEMENT</b>	<b>147,978</b>
The Browning Reserve Study Schedule reflected a total of \$147978 for deferred maintenance items or replacement items in FY 2010/2011. A detailed list of these items can be found in the 2011 Capital Equipment and Deferred Maintenance Budget.	
<b>5600 TRANSFERS OUT</b>	<b>499,507</b>
Transfers to Capital Projects and also for LLAD's with an insufficient fund balance for annual maintenance.	
<b>TOTAL PARKS</b>	<b>-3,017,343</b>

## **ADMINISTRATION AND FINANCE DEPARTMENTS**

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets/tracking, cell tower leases, the district's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, document management, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

### **BOARD**

Tasks include agenda preparation and posting, agenda packet preparation and distribution, preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

### **GENERAL ADMINISTRATION**

General administration includes human resources, records management, contract management, first line customer services, park and facility reservations, marketing and public relations, media contact, District-wide short and long term planning, general clerical tasks, etc.

### **FINANCE**

The Finance Department oversees and administers all District finances. It prepares the budget, financial statements, payroll, accounts payable and receivable. The staff manages the cash and is responsible for cash control. The staff also prepares the month end and year end close, prepares the CAFR, assists with the annual audit, and State Controllers report. Responsible for updating and maintaining the District financial record management system. The accounting for the General Fund and the other funds such as the LLAD's are all administered by the accounting staff.

### **INFORMATION TECHNOLOGY**

IT is staffed by one full time and three-quarter time employees who perform multiple tasks including network administration, back-up, document storage, documentation, web, help desk and is instrumental in planning and upgrading the computer systems. The IT division also has the responsibility of telephone operations including trouble shooting, phone and voice mail management and upgrades as well as district-owned cell phones.

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## **HUMAN RESOURCES**

The Human Resources Division develops and administers programs, procedures, and guidelines to help align the workforce with the strategic commitments of the District. The Human Resources Department manages responsibilities related to Recruitment, Training and Development, Employee Benefits and Pension, Employment Administration, Annual Evaluations, and Step Increases. The Human Resources Department manages the maintenance of HR software and personnel records, monitors budget, conducts investigations, consults with the contracted attorney in legal matters, acts as a district representative in Union negotiations. The Human Resources Department monitors administration to established standards and procedures, identifies opportunities for improvement, and resolves discrepancies.

## **RISK MANAGEMENT**

These tasks includes filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the Special District Risk Management Authority, a Joint Powers Authority, who manages the district's workers compensation and general liability coverage.

## **DISTRICT PUBLIC SERVICE COUNTER**

The Administration Department oversees the full and part time staff related to the public counter and front office operations. This staff accepts and processes over \$1M a year in received revenues; all recreation registrations including online program registration; park and facility rentals; design review applications; CC&R complaints; and general district and community information.

## **WEB**

IT staff maintains all aspects of the website and works with the consultant to preserve it's professionalism and integrity.

## **PUBLIC INFORMATION OFFICE**

In 2008-09, a new public information program was launched to enhance communications about the CSD's programs, services and facilities. Components include news releases; responding to reporters' inquiries; staffing news interviews; producing a monthly electronic newsletter for the public; providing current information for the home page of the CSD website; rewriting and redesigning CSD publications; producing new informational materials; developing updated policies, automated application procedures, and informational materials to communicate opportunities for reserving CSD venues.

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Administration

Acct. No.	Account Title	2008-09 Actual	2009-10 Budget	2009-10 Forecast	2010-11 Budget
<b>Revenue</b>					
3010	CC&R Reimbursements	8,596	67,391	67,391	69,791
3020	Other Reimbursements	100,053	20,000	20,000	20,000
3030	LLAD Reimbursements	199,445	394,428	394,428	475,036
3100	Property Tax Revenue	5,696,281	5,639,319	5,432,482	5,160,858
3150	Interest Income	64,815	100,000	26,000	25,000
3160	Franchise Fees	681,678	553,973	553,973	591,000
3161	Cellular Sites	106,895	57,300	57,300	59,500
3170	Misc. Income	9,214	1,000	1,000	1,200
3300	Grant Income - Transferred In	0	198,000	198,000	0
	<b>Total Department Revenue</b>	<b>6,866,978</b>	<b>7,031,411</b>	<b>6,750,574</b>	<b>6,402,385</b>
<b>Expense</b>					
4010	Payroll Taxes	67,430	62,412	62,412	65,106
4120	Employee Benefits	136,519	166,358	166,358	154,388
4130	PERS - Retirement	144,368	141,338	141,338	144,644
4135	Retirement - Other	17,505	14,616	14,616	15,441
4140	Life Insurance	861	941	941	941
4150	Workers Comp.	7,682	8,010	8,010	9,889
5011	Salary Expense - Full-time	740,131	767,972	728,000	730,710
5012	Salary Expense - Part-time	26,899	8,423	48,000	62,500
5013	Overtime Expense	2,259	675	675	3,000
5016	Directors Expense	22,500	24,000	20,000	20,000
	<b>Total Salary &amp; Benefits</b>	<b>1,166,153</b>	<b>1,194,745</b>	<b>1,190,350</b>	<b>1,206,619</b>
5109	Temporary Labor	0	0	2,800	3,000
5120	Equipment Supplies	44,252	52,600	52,600	35,000
5121	Equipment Services	40,798	43,820	43,820	77,564
5130	Functional Supplies	9,410	6,850	6,850	4,500
5131	Functional Services	10,445	7,160	7,160	7,800
5132	Government Fees & Permits	147,382	140,000	130,000	125,000
5142	Contract Service	38,957	69,750	69,750	60,000
5160	Office Supplies	26,206	17,000	17,000	15,000
5161	Office Services	4,729	7,000	7,000	13,700
5162	Postage	3,346	4,500	4,500	4,500
5171	Professional Services	75,885	71,050	71,050	104,000
5172	Legal Services	20,635	31,000	31,000	31,000
5180	Dues & Publications	7,702	13,725	13,725	14,000
5190	Public & Legal Notices	1,972	3,000	3,000	5,500
5200	Staff Training	36,093	22,500	22,500	27,000
5202	Local Meetings	6,090	6,500	6,500	6,000
5210	Mileage	9,717	8,500	8,500	8,500
5235	Elections Expense	21,288	0	0	25,000
5240	Printing	2,665	9,100	9,100	7,000
5241	Telephone	39,406	33,000	33,000	27,500
5251	General Insurance	66,114	65,000	65,000	65,000
5255	Safety Expenses	1,787	3,000	3,000	3,000
	<b>Total Services &amp; Supplies Expense</b>	<b>614,880</b>	<b>615,055</b>	<b>607,855</b>	<b>669,564</b>

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Administration

Acct. No.	Account Title	2008-09 Actual	2009-10 Budget	2009-10 Forecast	2010-11 Budget
	<b>Capital Expenditures</b>				
5540	Equipment & Vehicles	16,645	7,000	7,000	0
5545	Lease Payment	25,892	26,066	26,066	37,228
	<b>Total Fixed Asset Expense</b>	<b>42,537</b>	<b>33,066</b>	<b>33,066</b>	<b>37,228</b>
5575	OPEB Contribution	188,437	192,713	192,713	197,814
5600	Transfers Out	145,206	0	0	0
	<b>Total Expenses</b>	<b>2,157,214</b>	<b>2,035,579</b>	<b>2,023,984</b>	<b>2,111,225</b>
	<b>Net Income/Loss</b>	<b>4,709,764</b>	<b>4,995,832</b>	<b>4,726,590</b>	<b>4,291,160</b>

**ADMINISTRATION AND FINANCE DEPARTMENTS**

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**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>6,402,385</b>
Property tax revenue, CC&R/LLAD reimbursements, wireless tower lease payments, interest and other miscellaneous income such as state mandated cost reimbursements and restitution payments.	
<b>4000 BENEFITS AND TAXES</b>	<b>390,408</b>
The department's share of the expense of employee retirement programs, employee cafeteria plan, EAP, employer share of payroll taxes and Worker's Compensation premiums paid by the District.	
<b>5011 SALARIES - F/T</b>	<b>730,710</b>
Full-time salary in the Administration and Finance Departments include the General Manager, Assistant General Manager, Director of Finance, Senior Accountant, Accounting Specialist, Systems Support Manager, Human Resource Manager, Support Services Supervisor, 3 FTE Administrative Assistant II, .75 System Support Assistant, .25 Office Supervisor and .17 FTE Administrative Assistant I's.	
<b>5012 SALARIES - P/T</b>	<b>62,500</b>
Specialist for assistance with Finance; .26 FTE non-benefited Administrative Assistant I positions covering the front office; Office Assistant for HR/Finance as needed	
<b>5013 SALARIES - OVERTIME</b>	<b>3,000</b>
<b>5016 DIRECTOR EXPENSES</b>	<b>20,000</b>
Board members to receive a stipend of one hundred dollars for each day of service at approved meetings, not to exceed six days of service in a month.	
<b>5109 TEMPORARY LABOR</b>	<b>3,000</b>

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<b>5120 EQUIPMENT SUPPLIES</b>	<b>35,000</b>
Parts for in-house repairs of office equipment and computers. New computers and back-up hardware. File servers, network upgrades software updates, and misc. other upgrades. \$3,000 for remainder of Comcast Grant Video Equipment for Teen Center	
<b>5121 EQUIPMENT SERVICES</b>	<b>77,564</b>
IT support, maintenance, and licenses. Service agreements on the copiers and printers (Finance, Pavilion and Trailer).	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>4,500</b>
Supplies, signs, name tags, framing, photos, checks, staff shirts, longevity recognition items	
<b>5131 FUNCTIONAL SERVICES</b>	<b>7,800</b>
Fingerprinting fees for Administration; CalPERS, Co Power (Vision) monthly service charge; bottled water for admin trailer; drug screening and pre-employment fitness testing	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>125,000</b>
The fee charged by the County for tax collection and LAFCO services.	
<b>5142 CONTRACT SERVICES</b>	<b>60,000</b>
Paychecks, cafeteria plan admin, accounting software maintenance, Telechecks, CMAS (state purchase contract); ActiveNet, time clock maintenance, web updates, IT support.	
<b>5160 OFFICE SUPPLIES</b>	<b>15,000</b>
Expenses for office supplies.	
<b>5161 OFFICE SERVICES</b>	<b>13,700</b>
Records storage	
<b>5162 POSTAGE</b>	<b>4,500</b>
Bulk mailings, miscellaneous postage, and shipping charges.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>104,000</b>
Annual Audit, strategic planning, EAP, HR services, needs assessment, LLAD survey, IT assistance, website updates, CATV channel maintenance.	
<b>5172 LEGAL SERVICES</b>	<b>31,000</b>
Legal counsel for personnel management, employee negotiations, board consultation, contract review, risk management and policy development.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>14,000</b>
Dues for memberships to California Special District Association (CSDA), National Recreation & Park Association (NRPA), California Park and Recreation Society (CPRS) Rotary, Chamber of Commerce, GFOA/CSMFO, Parcel Quest, SHRM (HR) and subscriptions to newspapers and trade and technical publications.	



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<b>5190 ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>5,500</b>
Expenses for the publication of legally required notices and reports and classified advertisements.	
<b>5200 STAFF TRAINING</b>	<b>27,000</b>
Board and Staff Training including CSDA, HR, IT, Payroll, Special District Institute, GFOA, etc.	
<b>5202 LOCAL MEETINGS</b>	<b>6,000</b>
Employee Recognition Luncheons, Social Committee, Christmas party, Kitchen Supplies, Chamber functions, and professional organization functions.	
<b>5210 MILEAGE AND TRAVEL</b>	<b>8,500</b>
Gas reimbursement for administration and finance staff.	
<b>5235 ELECTION EXPENSES</b>	<b>25,000</b>
Biennial board election	
<b>5240 PRINTING</b>	<b>7,000</b>
Fliers, forms, business cards, checks and stationery printing, copier overages charges	
<b>5241 TELEPHONE</b>	<b>27,500</b>
Local and long distance land line phone service district wide; fax machines; cell phones for Administration and Finance; Internet Service; conference calling	
<b>5251 GENERAL INSURANCE</b>	<b>65,000</b>
Liability, errors and omission's vehicle insurance; All District general liability insurance fees.	
<b>5255 SAFETY EXPENSE</b>	<b>3,000</b>
On-going safety training/expenses. Replacement for AEDs as needed. AED batteries.	
<b>5540 EQUIPMENT AND VEHICLES</b>	<b>0</b>
EDH Community Park Signage	
<b>5545 LEASE PAYMENTS</b>	<b>37,228</b>
Admin trailer lease; copiers for Pavilion & Admin Trailer; water filter for Pavilion, lease desk phone system	
<b>5550 COMPUTER EQUIPMENT</b>	<b>0</b>
Document Management Software	
<b>5575 OPEB Contribution</b>	<b>197,814</b>
Other Post Employment Benefit annual contribution.	
<b>TOTAL ADMINISTRATION</b>	<b>4,291,160</b>

**RECREATION**

**YOUTH PROGRAMS**

**KYDZONE After School Program and Intersession Day Camp** (Mid-August thru May) - KydZonE serves children Kindergarten - sixth grade (5 - 12 years) and is open 2:30pm - 6:00pm Monday - Friday. KZ is only closed on major holidays. The average attendance at KZ ranges from 10 - 25 kids arriving after school. Children participate in a variety of activities including arts & crafts, games, sports, science, cooking, and drama. KZ also goes on several walking field trips in the community and has a variety of guest speakers that visit the program throughout the year.

The school year charge for KZ is \$4.00 per hour as well as a \$25 registration fee per family due annually. The fee for this program covers recreation leader staff, one permanent part time assistant director (Recreation Coordinator), a recreation leader II that assists in planning the daily activities, supplies, training for staff, and advertising / marketing. The budget includes additional staff for 2 - 3 participants currently enrolled in the program who require ADA assistance.

KydZonE is open for all BUSD school breaks, including 2 weeks in November, 2 weeks in December and 2 weeks at Spring Break. Children clock in just like the after school program and are charged hourly, but the program is open from 7a-6:00p. Smaller local field trips are planned during these school breaks and usually fill each trip.

**KydZonE eXtreme Summer Day Camp-** During the summer months (8 weeks in total) participants will register for a week of camp at a time for \$155 a week. The cost of camp includes: transportation and the cost of admission to a field trip each week, daily swimming, guest speakers and/or special events. KZ eXtreme camp hours are 8:00am - 5:00pm. We also will offer extended hours, starting at 7:00a and going until 6:00p for no additional fee. Only 130 children allowed per week, and children are separated into 4 age groups (6, 7, 8-9, 10-12). They participate in crafts, sports, games, science, cooking, and additional scheduled activities to correspond with the program's different weekly themes.

There are also various field trips and special events offered to participants throughout the summer. Some examples of these are field trips to exciting and educational local attractions (parks, theatres, historic sites, etc...) There are also several on-site special events that are offered including a gym sleepover, KZ Idol, Hula lessons, and a participant talent show. Participants also attend public swim for one and a half hours every day.

The fees for KZ Summer Session cover recreation leader staff, 1 permanent part time assistant director (Recreation Coordinator) (the same person for KZ YR), and 11 Recreation Leader II positions which are Recreation Leaders who plan the activities for each age group, purchase activity supplies, supervise a volunteer program, lead staff & volunteer training, and assist with advertising / marketing.

**DAILY KYDZONE eXtreme---** In conjunction with our Kze Weekly summer camp, we are now offering a daily option to our participants. The daily campers will participate in everything that our weekly campers do (separate into age groups, inside and outside activities, etc...) excluding the weekly field trips. The Daily camp spots are \$40/per child and campers can attend between the hours of 7a - 6p.

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**Recreation Leader in Training Program--** We will be offering our Rec Leader in Training program which is very similar to our teen summer volunteer program in the past. This program will help us re-coop some of the costs associated with the program such as t-shirts, field trip admissions, staff time spent on training, as well as incentives and rewards. The RLIT's will assist KZ staff in the daily schedule at camp as well as participate in ongoing trainings that helps prepare them to be future KZ staff members and hold future jobs. The cost of this 6 week program is \$185

**KYDZONE JR.--** A summer Day Camp for our preschoolers, ages 4-5 that will be offered at the CSD. There will be typical summer camp activities that will be age appropriate as well as swimming in the Wading Pool Monday -Thursday. The program will be lead by our Head and Assistant Preschool Teachers and one Recreation Leader I. The hours are from 8a -5p and the cost is \$155 per week.

**"Classic" KIDS KORNER (Preschool Recreation Program) -** Kids Korner is a program for children ages 3 - 5 years old. The program runs from September - May, Monday - Friday. The program is 9am - 12pm each day. The program runs on a Monday / Wednesday /Friday schedule for 4 year olds or a Tuesday/Thursday schedule for 3 year olds. The cost for the Tues/Thurs program is \$150. The Mon/Wed/Fri program fees per month are \$225. The attendance for Kids Korner is 19 children in the Mon/Wed/Fri session and 15 children per day in the Tues/Thurs session.

This popular program offers hands-on activities that encourage the development of the whole child. Story & singing time, arts & crafts, outside play, cooperation, and social fun are just a few of the wonderful things to do. The program fees cover supplies, staff, training, advertising, and an end of the year celebration that has an average attendance of more than 100 people.

We will be continuing "**Kids Korner etc...**" to our MWF KK class. Parents can register their children to stay an additional two hours after the regular program has ended for an interactive recreation session. It will be full of sports, games, and more intricate arts and craft projects to increase hand-eye coordination, as well as work on small and gross motor skills. Parents that are not already registered in KK can still register their children for this session... they will pay an additional fee per month.

## YOUTH SPORTS

**YOUTH TRIATHLON CAMPS** - Camps are established for participants interested in learning the components of a triathlon and how to train for an event. The camp is 8 one-hour sessions and concludes with a mini triathlon. Basic swimming, biking, running, area transitions and nutrition topics covered in camp. Camps are a stepping stone for those wishing to compete in the "Iron Hills" Youth Triathlon.

**"IRON HILLS" YOUTH TRIATHLON** - The CPRS Award Winning Youth Triathlon is scheduled for Saturday, August 8th in the Community Park. This event is in partnership with "PEAK Fitness" and "Capitol Adventure". Youth ages 7-15 years are able to participate in this exciting event with an additional Pee-Wee division for children 6 and under.

**CSD YOUTH BASKETBALL** - A great introduction to the game of basketball in a team setting for grades K – 8th. Newly introduced will be a Girl's League from 3rd grade on while younger grades remain coed. Fees includes jersey, shorts, trophy and one practice and one game per week (8 games). Teams are coached by volunteer coaches. There's both a Fall and Winter League offering for the coming year.

**PEE-WEE BASKETBALL** - An introduction to the game of basketball for boys and girls ages 3-6 in a fun and positive environment. This program introduces the essential skills of passing, dribbling and shooting while developing sportsmanship and a positive attitude. Hoops are lowered to teach and allow children to make their first basket. Average attendance ranges between 30 and 40 participants during each 50 minute session. Each child receives a T-shirt and a participation certificate for the four week camp.

**PEE-WEE SOCCER** - Geared for boys and girls ages 3-6, this four week camp introduces the basics of soccer which include kicking, passing, shooting and being a goalie while developing sportsmanship and a positive self image. Average attendance ranges between 30 and 40 participants during these 50 minute sessions. Each child receives a T-shirt and a participation Certificate.

**PEE-WEE T-BALL** - This is a great introduction to the basics of baseball for boys and girls ages 3-6 in a safe and fun environment. The program introduces running bases, catching, throwing, and hitting while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 50-minute session. Each child receives a T-shirt or hat and a participation certificate.

**YOUTH NFL FLAG FOOTBALL** - Participants learn the basics of football without the contact of the traditional sport. Teams start with practices then play an 8 game season. Included in the cost is an official NFL Jersey, a set of flags and a trophy for each child. High demand created the need for both a Spring and Fall offering for coed grades 2nd through 8th.

**PEE-WEE TRIATHLON**- The program is designed to test the strength and endurance with a short triathlon course created just for young athletes ages 6 and under.

**ADDITIONAL YOUTH SPORT CAMPS**

**SPORTS-A-RIFFIC** - Expands a child's exposure from traditional sports while helping improve athletic ability and hand-eye coordination. Games such as dodgeball, shuffleboard, croquet, indoor hockey, horseshoes, ring toss, ultimate Frisbee, kickball and miniature golf and others are taught on a rotating basis. Children learn teamwork and individual accomplishment while playing many lesser-known, yet fun sports. Geared for 5 to 10 year olds with parent participation encouraged for some games.

**DODGEBALL** - Children ages 7 - 12 focus on reaction skills, hand-eye coordination and learn the importance of teamwork in this fast action game, with an emphasis on fun. Teams are formed based on age and play round-robin games on a weekly basis for this four week camp.

**CONTRACTED SPORTS CAMPS**

**VOLLEYBALL CAMP** – Boys and girls grades 5 - 8, learn the skills of competitive volleyball in a fun and progressive atmosphere. Camp starts with basic fundamentals, progressing up to a more challenging approach on skills, strategies and techniques for the more experienced players. Director Lisa Boyle has coached competitive volleyball for over 20 years and is the director of one of the largest and most respected volleyball clubs in Northern California. Camp fee includes: T-Shirt and prizes.

**U.K. INTERNATIONAL SOCCER CAMPS** (Boys and Girls ages 4 – 16) - Players are instructed by English coaches with professional or semi professional playing experience, who possess an English FA recognized coaching qualification. The camp is recreational in nature and emphasizes basic fundamental skills for players (4 - 7 years old), progressing up to a more challenging approach on skills and techniques for the older players. Camp fee includes: UK International Soccer Camp T-shirt and Certificate.

**EURO SOCCER CAMPS** - Euro Soccer Camps, for ages 5-15, are coached by professionally certified Scottish soccer coaches, who are also physical education teachers. Players are placed into beginner, intermediate and advanced groups based on age, development and experience. Players receive a t-shirt, soccer ball and certificate.

**SPORTSTIME BASEBALL CAMPS** - This popular Sportstime Baseball camp is run by Steve Horning, Professional Scout and his staff. The focus is to improve upon existing talent as well as develop new skills for children, ages 6 - 12. Sportstime employs major league and college level philosophies that address important skill development such as balance, strength, hand-eye coordination, power and accuracy. Free-T-Shirt and giveaways are included during the camp.

**YOUTH BASKETBALL PRACTICE**- Designed to give individuals and or teams an opportunity to get some more practice time without having to do it outside in the heat or rain. Practices are scheduled based on availability of district facilities. Teams must have adult supervision at all times.

**CHALLENGER SOCCER CAMP** - Experienced, talented and qualified soccer coaches teach participants confidence, skill improvement and techniques for the game of soccer. Innovative methods make this one of the most popular soccer camps over the past several years. Geared for ages 6-14, this five day camp also offers a 2 hour bonus extension for those wanting a little extra skill building time added to the normal camp duration.

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## ADULT SPORTS

**ADULT SOFTBALL**- Tuesday coed, Wednesday Men's 35+, Thursday Men's Open Division and another Friday Men's 35+ league are offered annually. Leagues run during the Spring, Summer and Fall for ten weeks each. The cost of the leagues include a scorekeeper, umpire, balls and awards for league champions.

**WOMEN'S SOFTBALL** - Newly added to our offerings is a Women's Only League played on Wednesday nights at Promontory Community Park. The league gives our ladies the opportunity to compete along with other female athletics in a relaxed and enjoyable atmosphere.

**45+ SOFTBALL** - This newly formed league plays 8 week seasons for those who want to bring back the youth in their softball lives. Teams are formed from a free agent list or a team can come into the league as a unit. Men ages 45+ and women 40+ play in this coed league where fun and exercise is a focus.

**ADULT 5x5 Basketball** - These Sunday afternoon leagues are offered throughout the year and run for eight weeks seasons. League fees include a scorekeeper, league officials and award for league champions. Games are played at the CSD Gym.

**ADULT 3x3 Basketball** - Eight-week long seasons are planned throughout the year on Wednesday evenings at the CSD Gym. League fees cover a gym supervisor and awards for league champs.

**ADULT OPEN GYM BASKETBALL** - Sunday afternoon and Thursday nights are open gym basketball opportunities for adults to drop in and play 4 on 4 pick up games. Players of all skill levels are welcome. Open gym is year round.

**ADULT 7 vs 7 COED SOCCER LEAGUE** - For adults 18 and older this coed league plays on Wednesday evenings. The newly expanded season consists of 10 weeks and played on the synthetic field at Promontory Community Park. Top teams advance to playoffs. League fees include a field supervisor, referees, balls, and awards for league champs.

**ADULT FLAG FOOTBALL** - Adults can test their football skills in this "passing only" league without the contact of the traditional sport. Teams play on Sunday afternoons on our synthetic field for 8 week seasons in the Spring and Fall. Fees include officials, scorekeeper and flags. Teams provided their own jerseys.

**COED VOLLEYBALL (6 vs 6)** - Coed teams play on Monday evenings throughout the year at the EDHCSD Gym. League fees include a scorekeeper, official, ball, and awards for league champions.

**BOCCE BALL** - League play is for the relaxation and enjoyment of both players and spectators.

## YOUTH AND ADULT TENNIS

**TENNIS** - Pee-Wee, Pre-JR, JR I & II and Adult levels are offered through the Recreation Department. Classes are offered at Promontory Community Park and Stephen Harris Park. Private lessons are also available for all ages and skill levels.

**SPECIAL INTEREST**

**CONTRACT CLASSES** - Special interest classes led by independent contractors are offered throughout the year for all ages, abilities and interests. The District's Recreation staff strives to offer an array of interesting programs to meet resident's interests, needs and hobbies. Youth offerings include (but are not limited to): Certified Babysitting, CPR & First Aid, Various Art camps/classes, Healthy Cooking, Youth Dance (Jazz, Hip Hop, Ballet, Tap, etc.) Baton, Foreign & Sign Language, Theater, Drama, Gymnastics, Cheer, Fencing, Chess, Archery, Bocce Ball, Skateboarding, Wakeboarding, Equestrian, and Kayaking. Adult offerings include (but are not limited to): First Aid and CPR, Drawing, Painting, Dance (Ballroom, Country Line, Belly), Fitness (Tai Chi, Bootcamp, Yoga, Pilates, Zumba, etc.), Dog and Puppy Obedience, Kayaking, Foreign & Sign Language, Cooking, Piano and Photography. Certain classes are offered collaboratively with the City of Folsom's Park & Recreation Department and Cameron Park CSD.

**SPECIAL EVENTS**

**GENERAL SPECIAL EVENTS** - Events offered throughout the year have been included: Spring Egg Hunt, Spring & Fall Community Garage Sale, Spring & Fall Community Clean-Up, Daddy & Me Valentine Dance, Green Party, Renew California Parks, PAWED in the Park, Holiday Tree Lighting (co-sponsored with Chamber of Commerce & Town Center), Breakfast with Santa and Park Dedications.

**SATURDAY NIGHT IN THE PARK** - Annual summer family festivities at Community Park features: Live bands, inflatables, carnival games, business expo and concessions. This event is coordinated in collaboration with the Chamber of Commerce.

**FRIDAY NIGHT SUMMER CONCERTS** - Sponsored this summer by: The Gift of Kids DayCare & Preschool, Nucali Spinal Care, Marshall Medical Center, Verizon Wireless 4G, Doug Veerkamp General Engineering Inc. and El Dorado Hills Senior Care Village. These free five concerts are held in June, July & August at the Community Park and include: inflatables, food vendors and live music.

## AQUATICS

**RECREATION SWIM** - The CSD Pool will be open for recreation swim on weekends in May and September and daily June through August. The hours will vary based on the day of the week and the location. New this year the CSD Pool will offer Friday as Teen Night for the evening rec swim session.

**SPLASH'N SUMMER NIGHTS** - The Community Pool will offer three special events this summer and the theme is "Splash'n Summer Nights". This program will capture the communities attention with its fun themes and activities like "A Pirates Party" and "Christmas in July". However, the underlying message these special events are communicating is "Lighting the Ways to Safer Waters"- A national campaign on reducing the risks of drowning. This program is funded through local sponsors.

**FAMILY SEASON SWIM PASSES** - Swim passes are designed to give community members the opportunity to enjoy the EDH Community Pool Pool without the hassle of paying an entry fee every time. It also gives families the opportunity to use the facilities at a discounted rate and be able to spend time together as a family at the pool.

**GROUP SWIMMING LESSONS** - Available for all children and adults who wish to learn to swim. Classes meet for two weeks, Monday-Thursday for 30 minutes. Class size ranges from 3-5 depending on the lesson level. The Community Pool also offers pre-season and post-season lessons.

**PRIVATE SWIMMING LESSONS** - Offered to participants ages 3 and over. Any level of swimmer is encouraged to take a private swim lesson. Private swim lessons are the most effective way to improve swimming skills. Classes meet one week, Monday-Thursday, for 30 minutes. The instructor caters to whatever the participant would like to work on and focuses on improving individual skills. Lessons are offered at the Community Pool.

**DIVING LESSONS** - Offered at the Community Pool, for participants 8-17 years of age. Divers participate in group or semi-private classes. Classes review the basics of diving; approach, takeoff, positions, entry and safety. They will continue towards the more advanced class with more information and greater detail of the sport of diving. Classes are two weeks, Monday-Thursday, for 30 minutes. There is a maximum of 5 to a class.

**AQUACISE** - This water aerobic class provides participants an alternative aerobic work out. The class teaches resistance training, stretching, and slow, but powerful movement. Participants use hand weights, gloves and floats to assist in their training. Classes meet Monday through Thursday at the Community Pool from 10:00 - 11:00 am. This class can be paid for with a convenient punch card or drop-in rate.

**WATER POLO (Desperados Club)** - This program offers participants an opportunity to play locally and regionally, while experiencing this high energy game. Desperados Club meets in the spring, selected summer days and fall and will accommodate participants 11-14 years old. Games are scheduled with other USA Water Polo clubs in the area as well as tournaments that are in Davis, Stanford, Bay Area and San Diego. Developing this program into a club that is competitive, exciting and enjoyable for all is the goal.



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**SWIM-4-FITNESS** - Swimmers, ages 18 and older, with little or no experience can participate in the class as well swimmers who swam in High School or College. Participants can have a structured workout by a swim coach or just swim at their own pace and practice on their own. Practices are Monday/Wednesday/Friday from 5:30am - 7:00am.

**JR. LIFEGUARD PROGRAM** - This program teaches youth, ages 11-14 the experience of Aquatic Staff personnel. Participants learn life guarding techniques, first aid, swimming rescues, swim instruction and other aquatic functions from the American Red Cross Guard Start Program. The goal, is for participants to join the EDH Aquatic staff upon reaching their 15 birthday. As part of the program, the Jr. Lifeguards have an opportunity to work directly with many lifeguards and swim instructors.

**SCUBA PROGRAMS** - People of all ages will be able to experience the exciting sport of scuba. The eXtreme scuba camp-Level I will meet for 2-weeks and introduce participants ages 9 years and up to the excitement of under water breathing. The camp will be conducted at the Community Pool. When participants are ready to continue exploring and learned more about scuba, a level-II is ready to teach them more. A PADI certification class is also available that includes classroom, pool work and open dives.

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### **SENIOR PROGRAMS**

Since 2006, the CSD has collaborated with El Dorado County to provide programs and on site staff at the County's El Dorado Hills Senior Center. The Senior Center includes a library with computer access, two card/game rooms, a conference room, small lobby area, commercial kitchen; and a multi-purpose room for daily Senior Nutrition, classes and activities, small social events, monthly movies and regular scheduled gatherings. The Senior Center offers an array of enticing fee based and free programs giving participants a variety of choices. Programs are offered weekdays, and have expanded into additional evening and Saturday programs.

The Senior Center offers ongoing weekly and monthly programs and additional special interest programs and classes. Year-round weekly programs include: Pinochle and Canasta, Painting Pals, Guitar Lessons, Knit & Crochet, Bridge Practice, Armchair Fitness, Adaptive Yoga, NIA-Movement with Purpose, Fun Bingo, Dominoes, Cribbage Lessons and the Fun Time Band rehearses two afternoons per week. Regular monthly program offerings include: Movies of the Month, French Club, Book Club, a Computer User Group, Dances featuring the Senior Fun Time Band, various guest speakers on senior health and senior related issues. Special interest class offerings include: French Cooking, How to Write & Publish Your Book, Lets Uke! (ukulele lessons), Line Dance, Mah Jong, Getting to Know Your Digital Camera, Spanish, Memoir Writing, Learn to Knit and Crochet, French Lessons, Zumba Exercise, and numerous Bridge classes, games and lessons. Held at the CSD, four special event luncheons are co-hosted with the El Dorado County's Senior Nutrition program. Over 200 seniors attend these luncheons. During the summer an evening BBQ event is held featuring live entertainment. A quarterly Senior Newsletter, Senior Spotlight, is produced and mailed to over 900 Seniors on the CSD's Senior mailing list. Additionally, Senior activities and programs are listed in El Dorado County's Senior Times newspaper and the CSD's Activity Guide.

**TEENS**

**SKATE PARK** - The skate park is a supervised facility and open to the public on a set schedule throughout the year. A signed waiver is required by each participant. They are required to wear a helmet, knee pads, and elbow pads at all times. Safety classes and workshops will also be offered to promote safe skating and to help youth develop skillful and safe skating habits. The Skatepark will host 4 Skateboard Competitions each year.

**TEEN DANCES** - Six very popular teen dances are held each year for kids in the 6th, 7th, and 8th grades. Staff will be reinforcing their safety procedures by not allowing in and out privileges, limiting dance attendance and conducting staff trainings to assist with participant behavior.

**TEEN CENTER**- The Teen Center serves students in 6th-12th grade. The Teen Center offers a computer lab, big screen TVs, video game stations, ping pong, foos ball, pool table, healthy snack bar, and a 2000 sq foot deck in the back. Participants can hang with friends, enjoy crafts, classes, games and a variety of indoor and outdoor sports. The Teen Center is open Monday thru Friday throughout the year. The hours are 2:15 - 6:30 pm when school is in session and 1-5:30pm during the summer. The Teen Center has extended its hours for Friday and Saturday to add more options for teens. Every Friday the center is open until 9:00 PM and twice monthly there are special Saturday evening hours packed with activity from 7:00 - 9:30 PM.

**TEEN CAMPS**- The Teen Center will offer Teen Camps during school breaks that provide an action packed fun week for local teens. New for the Summer of 2009, the Teen Center is going to pilot a program called TAPS (Teen Adventure and Public Service). This camp will offer fun activities and weekly community service projects. This is a low budget program and will rely on the creativity of our staff to make the program successful.

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Recreation Total

Acct. No.	Account Title	2008-09 Actual	2009-10 Budget	2009-10 Forecast	2010-11 Budget
	<b>Revenue</b>				
	Department Revenue	1,073,959	891,885	927,586	927,039
	<b>Expense</b>				
4010	Payroll Taxes	100,880	92,189	92,189	93,516
4120	Employee Benefits	153,303	130,541	130,541	99,144
4130	PERS - Retirement	123,713	105,163	105,163	87,315
4140	Life Insurance	706	642	642	642
4150	Workers Comp.	28,785	30,910	30,910	37,990
5011	Salary Expense - Full-time	629,483	551,628	551,628	455,792
5012	Salary Expense - Part-time	401,395	443,698	443,698	538,761
5013	Overtime Expense	2,288	1,600	1,600	100
	<b>Total Salary &amp; Benefits</b>	<b>1,440,553</b>	<b>1,356,371</b>	<b>1,356,371</b>	<b>1,313,261</b>
5120	Equipment Supplies	9,398	8,320	7,920	7,585
5121	Equipment Services	0	800	800	1,500
5130	Functional Supplies	115,098	104,445	104,095	115,677
5131	Functional Services	82,581	107,532	107,532	139,701
5137	Park/Field Supplies	284	150	150	0
5138	Irrigation Supplies	1,995	0	0	0
5139	Small Tools/Supplies	240	0	0	0
5140	Landscape Supplies	70	33,900	33,900	25,000
5142	Contract Service	34,971	8,500	30,000	30,000
5160	Office Supplies	4,325	5,350	4,450	6,375
5162	Postage	9,412	10,038	9,663	13,124
5171	Professional Services	148,036	117,971	117,471	115,330
5172	Legal Services	53	0	0	0
5180	Dues & Publications	2,041	1,250	1,250	645
5190	Public & Legal Notices	175	800	550	2,300
5200	Staff Training	7,951	2,870	2,870	5,685
5202	Local Meetings	295	330	330	75
5210	Mileage	1,737	1,500	1,500	2,400
5230	Rental Equipment	0	2,000	2,000	2,000
5231	Rental Facilities	0	0	0	1,440
5240	Printing	31,616	35,575	35,175	31,555
5241	Telephone	5,821	3,400	3,400	3,600
	<b>Total Services &amp; Supplies Expense</b>	<b>456,099</b>	<b>444,731</b>	<b>463,056</b>	<b>503,992</b>
	<b>Capital Expenditures</b>				
5540	Equipment & Vehicles	23,494	14,796	14,796	0
5545	Lease Payment	12,015	6,563	6,563	11,155
	<b>Total Fixed Asset Expense</b>	<b>35,509</b>	<b>21,359</b>	<b>21,359</b>	<b>11,155</b>
	<b>Total Expenses</b>	<b>1,932,162</b>	<b>1,822,461</b>	<b>1,840,786</b>	<b>1,828,408</b>
	<b>Net Income/Loss</b>	<b>-858,202</b>	<b>-930,576</b>	<b>-913,200</b>	<b>-901,369</b>

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RECREATION DEPARTMENT

ACCOUNT DETAIL

<b>REVENUE</b>	<b>927,039</b>
<p>The Recreation Department plans and implements recreation programs and leisure services for children, teens, adults, seniors and families. Example programs include: year round youth camps, preschools, dances, youth volunteer opportunities, volunteer park beautification projects, youth and adult sports, special interest classes, tennis programs, swim classes, a full service teen center and skate park, youth dances, lifeguard training, jr. lifeguard training, water polo, youth triathlon and training, summer concerts expanding senior programs and special events.</p> <p>Aquatic revenue includes a slight increase in user fees for the newly renovated community pool, plus ORHS water polo, swim teams, private swim parties and the annual Taz allotment. The Sports budget also includes increased revenue being generated by youth and adult sport leagues, Pee-Wee sports, and various sport camps.</p>	
<b>4000 BENEFITS AND TAXES</b>	<b>318,607</b>
<p>The district's share of the expense of employee retirement programs, health plan, payroll taxes and Worker's Compensation premiums paid by the district.</p>	
<b>5011 SALARIES - F/T</b>	<b>455,792</b>
<p>Full-time, permanent staff include one (1) Recreation Director, five (5) Recreation Supervisors, two (2) Recreation Coordinators (part-time benefited) 30 - 35 hours per week. Salaries in 8000 also reflect Administrative help from the Administrative Office.</p>	
<b>5012 SALARIES - P/T</b>	<b>538,761</b>
<p>Part-time and seasonal on-line staff who work directly with the public and serve as face-to-face leaders to provide recreational opportunities and services offered by the department. Part-time hourly wages are disbursed among all of the program areas. This cost includes additional step increases anticipated due to staff longevity and the addition of the 300 hour position added for volunteer programs sponsored by the District, 700 hours added to Youth and Adult Sports programs to assist the Recreation Supervisor with program responsibilities, plus 400 additional hours for Senior Center office and reception desk coverage.</p>	
<b>5013 SALARIES - OVERTIME</b>	<b>100</b>
<p>For all staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs and emergencies.</p>	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>7,585</b>
<p>Replacement or new equipment required for aquatics programs such as shade umbrellas, tables, backboard, and lifeguard equipment. Additional supplies are related to adult sports, year around youth programs and special events. Equipment such as storage, replacement furniture, safety equipment, repair tools for daily maintenance, and various indoor equipment supplies for the snack bar and Teen Center, Skate Park and Senior Center.</p>	

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<b>5121 EQUIPMENT SERVICES</b>	<b>1,500</b>
Recreation Department Copy machine maintenance and repairs.	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>115,677</b>
Program supplies, crafts, art supplies, cooking supplies, games, props, admissions, tickets, games, decorations, refreshments, concessions, prizes, paper goods, sports equipment, signs/banners, awards, T-shirts, staff shirts and name tags, score books, first aid supplies, floor tape, chalk, permits, pool supplies, staff incentives, preschool and day camp supplies. Also includes items requested for senior center programs and events.	
<b>5131 FUNCTIONAL SERVICES</b>	<b>139,701</b>
Youth and adult sports officials, bus transportation for excursions and all field trips, entertainment/DJ services, water service, activity guide production, Staff and volunteer fingerprinting (all), Hepatitis B inoculations, and services related to special events. Additional costs related to expanded programs, ticket purchases, special events, excursions, senior programs, skate park and teen center operations.	
<b>5142 LANDSCAPE SUPPLIES</b>	<b>25,000</b>
Supplies for volunteer projects.	
<b>5142 CONTRACT SERVICE</b>	<b>30,000</b>
Active Network fees for processing activity registration payments.	
<b>5160 OFFICE SUPPLIES</b>	<b>6,375</b>
Office supplies for administration and programs, including copier paper, colored paper, ink cartridges for all staff computers, misc. computer supplies, folders, binders, tape, file items and writing utensils.	
<b>5162 POSTAGE SUPPLIES</b>	<b>13,124</b>
Postage, including direct mailing of Recreation Activity Guide 3 times per year to every resident, post office box and business. Post card and special marketing postage for additional advertising purposes such as Senior Center and Teen Center newsletters. Neighborhood letters announcing park dedications.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>115,330</b>
Service fees paid to Rec. Ware for technical support, consultants, guest speakers and contract instructors. Special interest class instructors are contracted by the CSD and paid a percentage of the gross receipts collected for each class, workshop, program, etc. Graphic Design services to enhance all marketing material and special mailers for District programs. Summer Concert bands, sound and lighting expenses are also included in this account.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>645</b>
For six (6) full-time employees: annual membership dues for California Park & Recreation Society, LERN subscription, Teen Center publications and other subscriptions for trade publications such as Aquatics and Seniors.	
<b>5190 ADVERTISING &amp; LEGAL NOTICES</b>	<b>2,300</b>
Employee and instructor recruitment placed in various publications as well as paid advertisements for programs.	

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<b>5200 STAFF TRAINING</b>	<b>5,685</b>
<p>CPRS training conference in Sacramento, March 2011, for full-time employees.          NAYS (National Alliance for Youth Sports) training for one (1) Recreation staff member, Computer Training, Recreation Leader training, Marketing, First Aid and CPR, various professional workshops. All training and workshops will be reviewed and carefully considered to aid each staff in their day to day direct job responsibilities.</p>	
<b>5202 LOCAL MEETINGS</b>	<b>75</b>
<p>Refreshments for meetings; meetings requiring meals or other associated costs. (CPRS, Office of Aging, NACAMA, Chamber of Commerce, Service Groups, etc.)</p>	
<b>5210 MILEAGE AND TRAVEL</b>	<b>2,400</b>
<p>Mileage for CSD business including onsite visits to CSD facilities or school sites, flyer distribution, trainings and other meetings and events as required.</p>	
<b>5230 RENTAL EQUIPMENT</b>	<b>2,000</b>
<p>Equipment needed for volunteer projects such as tree chippers, etc.</p>	
<b>5231 RENTAL FACILITIES</b>	<b>1,440</b>
<p>Facility use fees at various school sites.</p>	
<b>5240 PRINTING</b>	<b>31,555</b>
<p>Fees associated with printing and distributing flyers, brochures, employee handbooks, three activity guides, and other specialty jobs that cannot be done in-house such as post cards, magnets, business cards, posters, etc.</p>	
<b>5241 UTILITIES: PHONES</b>	<b>3,600</b>
<p>Telephone service including office phones and Nextel phone/radios.</p>	
<b>5545 LEASE PAYMENT</b>	<b>11,155</b>
<p>Photo Copier and lease of the modular building for aquatic and sports staff</p>	
<b>TOTAL RECREATION</b>	<b>-901,369</b>

## Fiscal Year 2011 Capital Projects Fund Description

The Capital Projects Fund accounts for the acquisition and construction of capital assets. Typically, a capital project encompasses a purchase of land or 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 a five-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities as well as the ongoing maintenance and renovation of existing District infrastructure.

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

1. **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.
2. **Park Impact Fee:** A charge to developers for the cost of park improvements needed to serve a new development. Park impact fees provide up-front financing for the expansion of public facilities needed to serve a new development. The current fee(s) are listed below and are paid with the application for a building permit.

Single Family:	\$9,806
Single Family – Serrano:	\$2,452
Age Restricted:	\$5,736
Multifamily:	\$8,103
Multifamily – Serrano:	\$2,025
Mobile Home:	\$7,184

3. **Quimby In Lieu Fee:** The California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. Under this authority, the District requires 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 times the number of dwelling units. The District, at its option, may elect 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.



4. **Debt:** Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds (general Obligation bonds, Mello Roos funding) or certificates of participation (COPS).
5. **LLAD:** Special assessments are levied on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other levies in that the maximum assessment is the increase in property value created by the improvements.
6. **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 such as the 2002 Resources Bond Act – Per Capita Allocation. Conditions of use often apply to these funding sources.

It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts.

1. **Deferred Maintenance Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation. The Board adopted a complete study of the all the facilities in 2007 to serve as the basis of the funding. The current reserve for this purpose is \$329,295.
2. **Contingency Reserve:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. In Policy 3272.20, Contingency is set at 15% of revenues. The budgeted reserve is \$1,136,764.

El Dorado County Resolution #109-2016 EXHIBIT "A"  
**El Dorado Hills Community Services District**  
2011 CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET

**Funding Sources**

General Fund	<b>GF</b>	64,795
Deferred Maintenance/Replacement Reserve	<b>Reserve</b>	147,978
<b>Total Funding Sources</b>		<u>\$ 212,773</u>

**Capital Expenditures**

***Equipment Approved by GM:***

27' Scissor Lift	GF	6,000
		<u>6,000</u>

***Deferred Maintenance Reserve Projects and Equipment:***

Administration Building: Wood Siding & Trim	Reserve	\$ 1,752
Allan Lindsay Field: Bulletin Board	Reserve	437
Bertelsen Park: Asphalt Repairs & Sealing	Reserve	9,539
Bertelsen Park: Barbecue	Reserve	546
Community Park: Asphalt Repairs	Reserve	1,917
Community Park: 4 Pavilion Single Doors	Reserve	19,669
Community Park: Roofing Inspections & Repairs	Reserve	5,464
Community Park: Vinyl Flooring (Pavilion Storage & Gym Mechanical Room)	Reserve	1,062
Community Park: Tot Lot Wood Fiber	Reserve	3,985
Community Park: Metal Picnic Table	Reserve	2,786
Deputy Jeff Mitchell Field: Asphalt Repairs & Sealing	Reserve	6,804
Oak Knoll Park: Walkway Repairs/Replacement	Reserve	6,983
Oak Knoll Park: Clubhouse Painting (Exterior, Interior, and Fencing)	Reserve	12,972
Oak Knoll Park: Roofing Inspection and Repairs	Reserve	1,093
Oak Knoll Park: Signage	Reserve	530
Oak Knoll Park: Tot Lot	Reserve	45,374
Parkview Heights Park: Turf Renovation	Reserve	6,365
Parkview Heights: Basketball & Horseshoe Equipment	Reserve	437
McCabe Park: Chain Link Fencing	Reserve	9,497
Stephen Harris Park: Asphalt Sealing	Reserve	6,091
Maintenance Building: Asphalt Repairs, Sealing, Striping	Reserve	3,692
Maintenance Building: Garbage Enclosure Repairs	Reserve	983
	sub-total	<u>147,978</u>

***Leases***

Temporary Offices - Portables	Administration	\$ 13,366	
	Recreation	<u>5,781</u>	19,147
LEAF - Water Filter	Pavilion	502	
	Parks	502	
	Recreation	<u>502</u>	1,506
Forklift	Parks	5,039	
Phone System for Desks	Admin	<u>10,160</u>	15,199
Office Copiers	Parks	4,872	
	Finance	3,000	
	Recreation	4,872	
	Administration	5,100	
	Pavilion	<u>5,100</u>	22,944
	sub-total		<u>58,795</u>

**Total Capital Improvements / Equipment**

\$ 212,773

El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills Community Services District  
2011 CAPITAL PROJECT BUDGET

**FUNDING SOURCES**

General Fund	GF		\$	326,000
Park Impact Fees		PIF	\$	469,886

**CAPITAL PROJECTS**

**2010-11 Request**

<b>Community Park MP</b>	31,500	18,500		50,000
Picnic area. Finish plans, update SUP				
<b>Community Park - Dog Park</b>	31,500	18,500		50,000
Complete design plans, update SUP, improve site access				
<b>Community Park - Pool</b>	50,000			50,000
Fence, recreation area, small clean up projects				
<b>Community Park - North field restroom</b>	63,000	37,000		100,000
Construct/Install permanent restroom facility				
<b>Oak Knoll Village Park</b>	100,000			100,000
Build patio/basketball court, minor clubhouse remodel				
<b>Ridgeview Neighborhood Park</b>	50,000			50,000
Install play equipment, basketball court, walkways				
<b>Windsor Point Park</b>		25,000		25,000
Redesign neighborhood park to maintain LLAD costs < \$100/yr Cost to create new LLAD is not in this proposed CIP budget				
<b>Promontory Lease Payment</b>		367,886		367,886
Payments due October and May				
<b>Government Fees</b>		3,000		3,000
3% of PIF received				
<b>Total Allocation FY2011</b>	<b>\$ 326,000</b>	<b>\$ 469,886</b>	<b>\$</b>	<b>795,886</b>

El Dorado Hills Community Services District  
2011 CAPITAL PROJECT BUDGET - Prior Year Funding

**FUNDING SOURCES**

General Fund	GF		\$	719,971
Park Impact Fees		PIF	\$	1,523,500

**CAPITAL PROJECT ACCOUNT BALANCES**

**Fund Balance**

<b>Community Park - CAB Roof/HVAC</b>	248,471			248,471
Energy efficiency improvements. GF @ 52%				
<b>Community Park MP</b>	11,500	11,500		23,000
Bridge area				
<b>Customer Service Center</b>	288,000	312,000		600,000
Design Customer Service Center, update SUP				
<b>Lake Forest Park</b>		1,200,000		1,200,000
<b>New York Creek Trail</b>	109,000			109,000
<b>Oak Knoll Park</b>	33,000			33,000
<b>Serrano "J"</b>	30,000			30,000
<b>Total Prior Year Account Balances</b>	<b>\$ 719,971</b>	<b>\$ 1,523,500</b>	<b>\$</b>	<b>2,243,471</b>

**COVENANTS, CONDITIONS AND RESTRICTIONS  
Fiscal Year 2010-2011**

**Source of Authority:**

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the CC&Rs.

**Activity Description:**

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts.

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

**Funding Source:**

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of \$10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

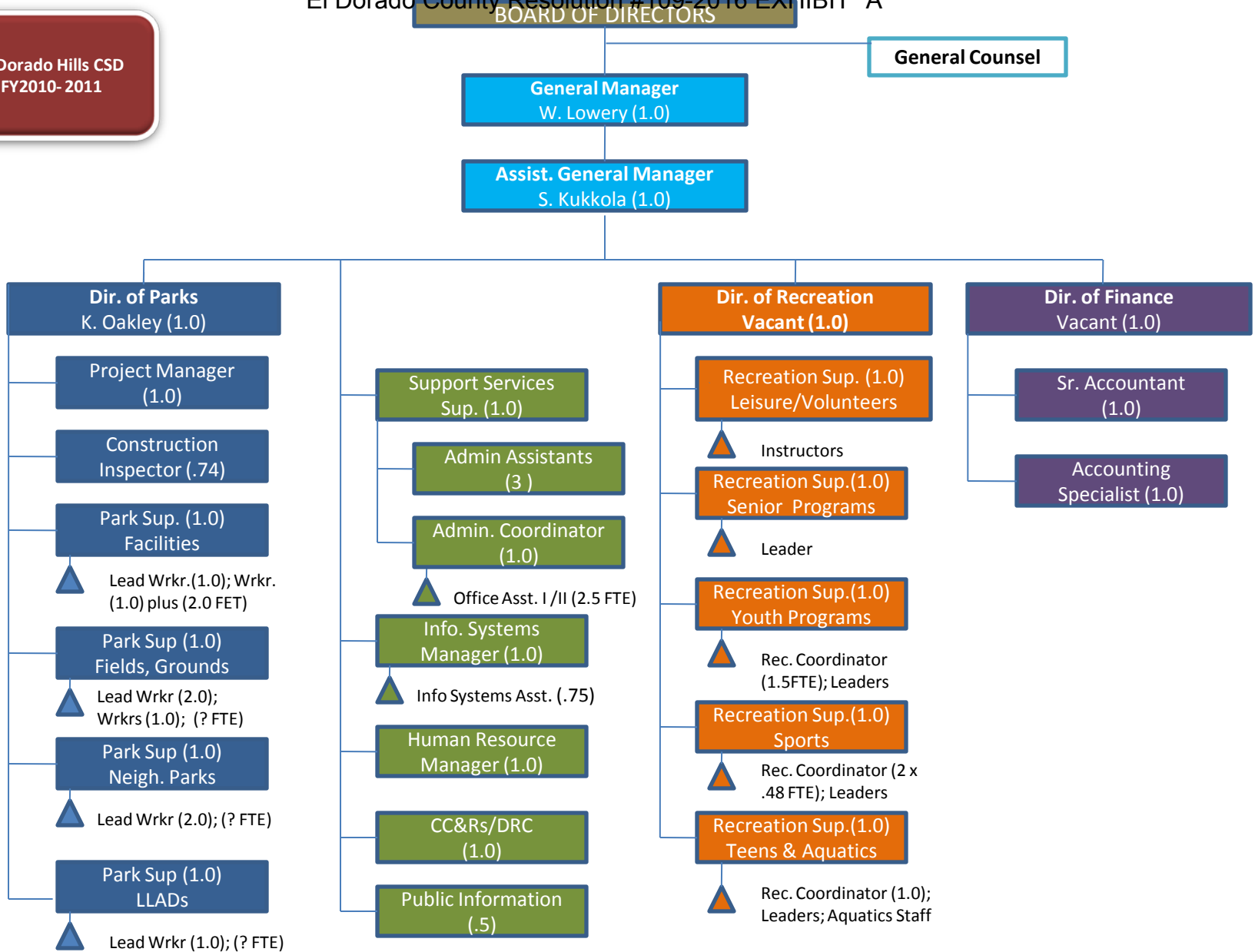
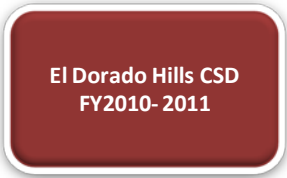
El Dorado County Resolution #109-2016 EXHIBIT "A"

Fund #11

Design Review & Compliance

Acct. No.	Account Title	2008-09 Actual	2009-10 Budget	2009-10 Forecast	2010-11 Budget
	<b>Beginning Fund Balance</b>	-83,420	-75,214	-84,141	-97,781
	<b>Revenue</b>				
3100	Compliance Assessment	139,740	144,085	144,085	143,415
3510	Design Review Fees	21,021	15,000	20,000	22,000
3150	Interest	0	0	0	0
	<b>Total Revenue</b>	<b>160,761</b>	<b>159,085</b>	<b>164,085</b>	<b>165,415</b>
	<b>Expense</b>				
4010	Payroll Taxes	5,663	3,456	3,456	3,509
4120	Employee Benefits	15,829	13,800	13,800	13,800
4130	PERS - Retirement	10,784	8,271	8,271	8,500
4150	Workers Comp.	578	412	412	507
5011	Salary Expense - Full-time	73,152	42,250	42,250	42,940
5012	Salary Expense - Part-time	24	0	0	0
5013	Overtime Expense	385	0	0	0
	<b>Total Salary &amp; Benefits</b>	<b>106,416</b>	<b>68,189</b>	<b>68,189</b>	<b>69,256</b>
5130	Functional Supplies	12	325	0	0
5131	Functional Services	288	0	135	0
5132	Government Fees & Permits	1,438	1,498	1,435	1,434
5160	Office Supplies	0	300	300	300
5162	Postage	100	200	200	200
5171	Professional Services	9,344	2,500	2,500	3,000
5172	Legal Services	29,381	30,000	33,000	33,000
5180	Dues & Publications	4,591	3,900	2,000	2,000
5202	Local Meetings	632	750	750	750
5240	Printing	500	950	950	300
5241	Telephone	0	300	300	300
5260	Engineer Report Fees	185	575	575	575
5265	Administrative Overhead	8,596	67,391	67,391	69,791
	<b>Total Services &amp; Supplies Expense</b>	<b>55,067</b>	<b>108,689</b>	<b>109,536</b>	<b>111,650</b>
	<b>Total Expenses</b>	<b>161,483</b>	<b>176,879</b>	<b>177,725</b>	<b>180,906</b>
	<b>Net Income/Loss</b>	<b>-722</b>	<b>-17,794</b>	<b>-13,640</b>	<b>-15,491</b>
	<b>Year End Fund Balance</b>	<b>-84,141</b>	<b>-93,007</b>	<b>-97,781</b>	<b>-113,273</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"



**RESOLUTION NO. 2010-010**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
ADOPTING THE FISCAL YEAR 2010-2011 GENERAL FUND,  
CAPITAL PROJECTS, AND CC&R FUND BUDGETS**

**WHEREAS**, the Board of Directors of the El Dorado Hills Community Services District has reviewed the recommendations for the Fiscal Year 2010-2011 General Fund, Capital Projects, and CC&R Fund Budgets during the budget workshops; and,

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors does hereby approve and adopt the Fiscal Year 2010-11 Budget for El Dorado Hills Community Services District entitled General Fund, Capital Projects, and CC&R Fund Budgets.

**BE IT FURTHER RESOLVED**, that the General Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the District.

**PASSED, APPROVED AND ADOPTED** at a Regular Meeting of the Board of Directors this 14th day of June, 2010.

**AYES:  
NOES:  
ABSTAIN:  
ABSENT:**

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Noelle C. Mattock, President  
Board of Directors

**ATTEST:**

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Wayne A. Lowery, General Manager and  
Secretary to the Board of Directors

**RESOLUTION NO. 2010-11**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
SETTING CC&R ASSESSMENT AND DIRECTING AUDITOR OF EL DORADO COUNTY TO  
LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2010-2011**

**WHEREAS**, the per parcel assessment for enforcement of CC&Rs (Covenants, Conditions and Restrictions) for Fiscal Year 2010-2011, is hereby fixed at \$10.00 (Ten Dollars) per parcel upon all parcels of real property within the El Dorado Hills Community Services District. This assessment is pursuant to Section 50077 of the Government Code and the voters' authorization thereof at the General District Election on November 8, 1983.

**WHEREAS**, immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file the assessment roll with the Auditor of the County of El Dorado.

**WHEREAS**, upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment rolls. 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 El Dorado Hills Community Services District.

**WHEREAS**, upon receipt of the monies representing assessments collected by the County, the General Manager shall deposit the monies in the District Treasury to the credit of the CC&R fund previously established. Monies in the CC&R fund shall be expended only for endorsement of CC&Rs.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of June 2010, by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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Noelle C. Mattock  
President of the Board of Directors

**ATTEST:**

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Wayne A. Lowery, General Manager  
Secretary to the Board of Directors





# Board of Directors Regular Meeting Agenda<sup>1</sup>

Monday, June 14, 2010  
6:00 pm

Pavilion Meeting Room  
1021 Harvard Way  
El Dorado Hills, CA  
95762  
916/933-6624 or  
[www.edhcsd.org](http://www.edhcsd.org)

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*Estab: May 21, 1962*

*Noelle Mattock, President*

*Guy Gertsch, Vice President*

*Justin Masters, Director*

*Tony Rogozinski, Director*

*Wm. F. Vandegrift, Director*

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## **Mission Statement**

*"Enhance the quality of life for El Dorado Hills Residents through innovative, responsible leadership and by providing superior services and facilities."*

## **6:00 pm Call to Order and Recess to Closed Session<sup>2</sup>**

## **7:00 pm Call to Order<sup>3</sup>**

- **Pledge of Allegiance**
- **Adoption of Agenda**<sup>4</sup>

## **Presentations & Announcements**

- A. Recognition of Raelene Nunn, El Dorado Hills volunteer and 2010 El Dorado County Senior of the Year.
- B. Recognition of Wayne Lowery for twenty years service to the El Dorado Hills Community Services District.

## **Community Comment<sup>5</sup>**

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<sup>1</sup> **Public Records Available:** Any writing that is a public record and is distributed to all or a majority of the Board of Directors are available for immediate public inspection in the District Office, 1021 Harvard Way, El Dorado Hills. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

<sup>2</sup> **Closed Sessions** may be called as necessary for personnel, litigation, and labor relations or to meet the negotiator prior to the purchase, sale, exchange or lease of real property. Members of the public may address the board prior to closing the meeting. Closed session items listed at end of this agenda. (Calif. Govt. Code §54000, et. seq.)

<sup>3</sup> **Speaker's Card/Request to Speak:** If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.

<sup>4</sup> **Adoption of Agenda:** This agenda may be amended up to 72 hours (7:00 p.m. Sunday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.

**Review of Written Communications**

1. Hon. Dave Cox, California State Senate, letter dated May 12, 2010: Status of Assembly Bill 155 (Mendoza).
2. Rhonda Johnson, Vice President, AT&T California Regulatory Affairs, letter dated May 19, 2010: AT&T Uverse TV program changes.
3. Shasha Avanov, 7141 Silva Valley Parkway, El Dorado Hills, letter dated May 25, 2010: Encouraging construction of BMX facility.
4. Ginger Root, California Special District Association Region 2 Board Candidate, letter received May 26, 2010: Solicitation for election support.
5. Richard Draeger, 3049 Stanford Lane, El Dorado Hills, letter dated May 27, 2010: Concern with District's lack of CC&R enforcement.
6. Charlotte Heath, 1961 Outrigger Drive, El Dorado Hills, letter dated June 7, 2010: Addressing McPeak CC&R issue at 773 Lakecrest Drive.

**Consent Calendar**<sup>6</sup>**Receive & file:**

7. June/July 2010 Calendar of District Events and Activities. *(S. Kukkola)*
8. Parks & Recreation Seasonal Operations Report. *(S. Kukkola)*
9. Report on fiscal year 2009-10 Capital Projects *(K. Oakley)*

**Approve:**

10. Minutes of May 6, 20 & 25, 2010 Board of Directors meetings. *(S. Kukkola)*
11. Cash Disbursements through May 31, 2010. *(S. Shannon)*
12. April 30, 2010 Finance Report. *(S. Shannon)*
13. Upcoming board member meetings and/or reports of recent board committees including upcoming schedule of other district meetings and training programs. *(W. Lowery)*

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<sup>5</sup> **Community Comments:** *At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.*

<sup>6</sup> **Consent Calendar:** *All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.*

14. Agreement with Caporicci & Larson, Inc., for fiscal year 2009-2010 Financial Audit Services. (S. Shannon)
15. **Resolution No. 2010-07** Approving the Application for Nature Education Facility Program Funds: Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006. (S. Kukkola)

### General Business

16. Receive letters from Paul and Donna Walgenbach and John and Danielle Duhe requesting the Board reconsider action taken at the May 20<sup>th</sup> meeting to approve the back yard parking pad on property located at 773 Lakecrest in Marina Village. (S. Kukkola)
17. **Public Hearing:** Landscaping and Lighting Assessment Districts. (S. Shannon)
  - a. Hold **Public Hearing** to approve budgets and assessment rates for the Landscaping and Lighting Assessment Districts for 2010-2011.
 

**STONEGATE - L&L #1, - OAK TREE - L&L #2, OAKRIDGE - L&L #3, GREEN VALLEY HILLS - L&L #5, LA CRESTA - L&L #6, CRESCENT RIDGE - L&L #7, LAKE FOREST - L&L #8, FRANCISCO OAKS #10, MARINA HILL, L&L #11, HIGHLAND HILLS UNIT 3- L&L #13, WILD OAKS - L&L #14, SILVA VALLEY - L&L #15, BASS LAKE - L&L #16, CREEKSIDE GREENS – L&L #18, ROADWAY - L&L #19, HIGHLAND HILLS UNITS 1 & 2- L&L #20, PROMONTORY – L&L#22, HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE – L&L #25, HOLLOW OAKS – L&L #23, NORTH COMMERCIAL BLVD – L&L #29, VALLEY VIEW – L&L #33, BELL RANCH – L&L #34, HAWK VIEW – L&L #31, and LAKE FOREST PARK – L&L #36**
  - b. Approve **Resolution No. 2010-08** Confirming Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2010-2011.
18. **Public Hearing:** Appropriation Limit [GANN LIMIT] for fiscal year 2010-2011. (S. Shannon)
  - a. Hold **Public Hearing** to consider Resolution to Adopt Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2010-2011.
  - b. Approve **Resolution No. 2010-09** Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2010-2011.
19. Adoption of fiscal year 2010-2011 specified Budgets and Approval of Resolutions. (S. Shannon)
  - a. Adopt final General Fund budget for fiscal year 2010-2011.
  - b. Adopt final Capital Project budget for fiscal year 2010-2011.
  - c. Adopt final CC&R Fund budget for fiscal year 2010-2011.
  - d. Approve **Resolution No. 2010-010** Adopting the Fiscal Year 2010-2011 General Fund, Capital Project, and CC&R Fund Budgets.

- e. Approve **Resolution No. 2010-011** Setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2010-2011.

20. Review items pulled from Consent Calendar for action. (President Mattock)

### **General Manager Comments**

### **Board of Directors Comments & Future Agenda Items**

- Future Agenda Items
- Travel/Training Expenditures Disclosure<sup>7</sup>

### **Closed Session**

21. Pursuant to California Government Code §54957.6(a), conference with labor negotiator regarding the salaries, salary schedules or compensation paid in the form of fringe benefits of its employees represented by the El Dorado Hills Community Services District Employees Association Local No. 1 and/or all unrepresented employees.
22. Closed session pursuant to California Government Code §54956.9(b), to meet with legal counsel regarding potential litigation in one case.
23. Closed session under California Government Code §54957, regarding the performance of an employee: General Manager.

### **Adjournment**

*The next regularly scheduled meeting of the El Dorado Hills Community Services District Board of Directors is July 8, 2010 at 1021 Harvard Way, El Dorado Hills, California.*

This agenda and packet items are available online at the EDHCSO website:  
[http://www.edhcsd.org/board\\_of\\_directors](http://www.edhcsd.org/board_of_directors)

#### **ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [mail@edhcsd.org](mailto:mail@edhcsd.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.*

<sup>7</sup>**Travel/Training Disclosure:** *In accordance with Policy No. 4020.120 and Government Code §53232.3(d).*

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING**

**June 14, 2010**

**MINUTES**

**Closed Session**

President Noelle Mattock brought the meeting to order on Thursday, June 14, 2010 at 6:10 p.m. Directors Guy Gertsch, Justin Masters and Tony Rogozinski were in attendance. Director Billy Vandegrift arrived at 6:15 p.m. Also present was General Manager Wayne Lowery, Assistant General Manager Sandi Kukkola, HR Manager Tracey Lynn Lowry and the District's legal counsel, Lindsey Moore.

President Mattock announced that the board was entering closed session and asked if there were public comments on closed session items. Hearing none, Mattock closed the public session and the board entered closed session.

Pursuant to California Government Code §54957.6(a), conference with labor negotiator regarding the salaries, salary schedules or compensation paid in the form of fringe benefits of its employees represented by the El Dorado Hills Community Services District Employees Association Local No. 1 and/or all unrepresented employees.

Closed session pursuant to California Government Code §54956.9(b), to meet with legal counsel regarding potential litigation in one case.

Closed session under California Government Code §54957, regarding the performance of an employee: General Manager.

**Call to Order**

President Noelle Mattock brought the regular meeting to order on Thursday, June 14, 2010 at 7:07 p.m. Directors Guy Gertsch, Justin Masters, Tony Rogozinski and Bill Vandegrift were in attendance. Also present were General Manager Wayne Lowery, Assistant General Manager Sandi Kukkola, HR Manager Tracey Lynn Lowry, Interim Director of Finance, Sherry Shannon and Administrative Assistant Kristie Downey. Also present were 15 staff members and approximately 10 members of the public. Design Review Committee members Ellison Rumsey and Cindy McCray were present.

President Mattock asked United States Veteran Director Rogozinski to lead the Pledge of Allegiance on this Flag Day.

## Adoption of Agenda

**Motion No. 1. Director Rogozinski moved and Director Vandegrift seconded the motion to approve the agenda with item 17 moved to the first item in General Business. Motion carried 5-0-0.**

## Presentations & Announcements

**President report out of closed session Board action.**

President Noelle Mattock reported the board had just completed closed session where labor negotiations, a potential litigation issue, and performance of an employee was discussed.

- A. **Recognition of Raelene Nunn for El Dorado Hills volunteer and 2010 El Dorado County Senior of the Year.** CSD Recreation Supervisor Janet Kenneweg presented Raelene Nunn with the award.
  
- B. **Recognition of Wayne Lowery for twenty years service to El Dorado Hills Community Services District.** President Mattock read a list of Mr. Lowery's professional accomplishments at the CSD over the last 20 years. Sandi Kukkola presented him with a 20-year award. Mr. Lowery thanked the CSD staff and board for all their hard work over the years to bring the District to today and have a plan for the future.

## Community Comments

President Mattock opened the floor to community comment. Gene Harter, Business Manager for Local 1 introduced Phil Stamborsky as the Union's new president and explained the change of Union leadership due to Kent Oakley's pending retirement. Mr. Harter requested a time for him and Phil to meet individually with each Board member in the near future. Sandi Kukkola was asked to coordinate scheduling the meetings.

## Written Communications

1. Hon. Dave Cox, California State Senate, letter dated May 12, 2010: Status of Assembly Bill 155 (Mendoza).
2. Rhonda Johnson, Vice President, AT&T California Regulatory Affairs, letter dated May 19, 2010: AT&T Uverse TV program changes.
3. Shasha Avonov, 7141 Silva Valley Parkway, El Dorado Hills, letter dated May 25, 2010: Encouraging construction of BMX facility.
4. Ginger Root, California Special District Association Region 2 Board Candidate, letter received May 26, 2010: Solicitation for election support.
5. Richard Draeger, 3049 Stanford Lane, El Dorado Hills, letter dated May 27, 2010: Concern with District's lack of CC&R enforcement.
6. Charlotte Heath, 1961 Outrigger Drive, El Dorado Hills, letter dated June 7, 2010: Addressing McPeak CC&R issue at 773 Lakecrest Drive.

### **Consent Calendar**

General Manager Wayne Lowery asked that the report for the visit to the Roseville Material Recovery Facility (MRF) on May 7, 2010 be added to item 13.

**Motion No. 2.** Director Masters moved and Director Vandegrift seconded the motion to approve the consent calendar as presented with the insertion of the omitted report as follows:

**Receive & File:** 7) June/July 2010 Calendar of District Events and Activities; 8) Parks & Recreation Seasonal Operations Report; 9) Report on Fiscal Year 2009-10 Capital Projects;; **Approve:** 10) Minutes of May 6, 20 & 25, 2010 Board of Directors meetings; 11) Cash Disbursements through May 31, 2010; 12) April 30, 2010 Finance Report; 13) Upcoming board member meetings and/or reports of recent board committees including upcoming schedule of meetings and training programs; 14) Agreement with Caporicci & Larson, Inc., for fiscal year 2009-2010 Financial Audit Services; 15) Resolution No. 2010-07 Approving the Application for Nature Education Facility Program Funds: Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006.

**Motion carried: 5-0-0**

### **General Business**

**16. Receive letters from Paul and Donna Walgenbach and John and Danielle Duhe requesting the board reconsider action taken at the May 20<sup>th</sup> meeting to approve the back yard parking pad on property located at 773 Lakecrest in Marina Village.**

DRC Alternate Member Ellison Rumsey addressed the Board noting that after much review by members of the committee with years of professional experience reviewing plans and designs, the decision by the DRC to deny the McPeak application was unanimous. He also reminded the board that their CC&R committee also fully supported the DRC's decision. Paul Walgenbach addressed the board noting several errors that were made in approving the appeal of the property owner of 773 Lakecrest, as the decision adversely impacts his property and property value. He asked the board to reconsider their action by reversing the decision to approve the driveway in the backyard of his neighbor at 773 Lakecrest. John Duhe addressed the board and noted the ways in which the approval of the same driveway also negatively impacts his property. He also asked the Board to reverse their decision and do the right thing. Brian DeAmicis, attorney for homeowner McPeak, addressed the board, and Ms. McPeak addressed the board.

President Mattock received confirmation from legal counsel that the matter was not open for discussion unless a motion was made by the board to re-open the issue for re-consideration. Although no motion was made, Director Rogozinski noted that the board is serious about CC&Rs, he is disappointed in the process and would like to see the neighbors work together.

**17. Public Hearing: Landscape and Lighting Assessment Districts.**

- a. **Hold Public Hearing to approve budgets and assessment rates for the Landscaping and Lighting Assessment Districts for 2010-2011.**

**STONEGATE - L&L #1, - OAK TREE - L&L #2, OAKRIDGE - L&L #3, GREEN VALLEY HILLS - L&L #5, LA CRESTA - L&L #6, CRESCENT RIDGE - L&L #7, LAKE FOREST - L&L #8, FRANCISCO OAKS #10, MARINA HILLS, L&L #11, HIGHLAND HILLS UNIT 3- L&L #13, WILD OAKS - L&L #14, SILVA VALLEY - L&L #15, BASS LAKE - L&L #16, CREEKSIDE GREENS - L&L #18, ROADWAY - L&L #19, HIGHLAND HILLS UNITS 1 & 2- L&L #20, PROMONTORY - L&L #22, HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE - L&L #25, HOLLOW OAKS - L&L #23, NORTH COMMERCIAL BLVD - L&L #29, VALLEY VIEW - L&L #33, BELL RANCH - L&L #34, HAWK VIEW - L&L #31, and LAKE FOREST PARK - L&L #36**

- b. **Approve Resolution No. 2010-08 Confirming Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2010-2011.**

President Mattock asked if any members of the public were present to speak to the scheduled Public Hearing. Since no one responded and in light of a request by the Parker Development Company to continue the Public Hearing, Lowery recommended the agenda item be continued to the July 8, 2010 regular meeting of the board.

**Motion No. 3 Director Masters moved and Director Gertsch seconded the motion to continue the Public Hearing for the Landscaping and Lighting Assessment District to 7:00 pm, July 8, 2010. Motion carried: 5-0-0**

**18. Public Hearing: Appropriation Limit [GANN LIMIT] for fiscal year 2010-2011. (S. Shannon)**

- a. **Hold Public Hearing to consider Resolution to Adopt Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2010-2011.**
- b. **Approve Resolution No. 2010-09 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2010-2011.**



President Mattock opened the Public Hearing. There being no public comment the public hearing, President Mattock closed the public hearing.

**Motion No. 4. Director Masters moved and Director Gertsch seconded the motion to approve Resolution 2010-09 adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for FY 2010-11. Motion carried 5-0-0.**

**19. Adoption of fiscal year 2010-2011 specified Budgets and Approval of Resolutions. (S. Shannon)**

- a. **Adopt final General Fund budget for fiscal year 2010-2011.**
- b. **Adopt final Capital Project budget for fiscal year 2010-2011.**
- c. **Adopt final CC&R Fund budget for fiscal year 2010-2011.**
- d. **Approve Resolution No. 2010-010 Adopting the Fiscal Year 2010-2011 General Fund, Capital Project, and CC&R Fund Budgets.**
- e. **Approve Resolution No. 2010-011 Setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2010-2011.**

Interim Finance Director Sherry Shannon addressed the Board and answered their questions. The Board's suggestions included putting off development of Serrano Village J Park and Windsor Point Park until 2013. Director Rogozinski said he had a problem with budgeting \$50K for a dog park. There was discussion about other special interest groups receiving a higher level of funding from the CSD (Taz, Little League, etc.), whether it was through budget or land. Director Gertsch asked that there be consistency from one special interest group to the next.

**Motion No. 5. Director Vandegrift moved and Director Gertsch seconded the motion to A. Adopt final General Fund budget for fiscal year 2010-2011, B. Adopt final Capital Project budget for fiscal year 2010-2011, C. Adopt final CC&R Fund budget for fiscal year 2010-2011, D. Approve Resolution No. 2010-010 Adopting the Fiscal Year 2010-2011 General Fund, Capital Project, and CC&R Fund Budgets, and E. Approve Resolution No. 2010-011 Setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2010-2011. Motion carried, 5-0-0.**

**20. Review Items pulled from Consent Calendar for action.**

No items were pulled from the Consent Calendar.

**General Manager Comments**

Mr. Lowery thanked the staff for all the work on the budget and mentioned that attendance was close to 3000 at the first Friday night concert of summer, 6/11.

**Board of Director Comments**

Director **Vandegrift**: Kudos on concert last Friday. He suggested charging a small (\$2) fee or collecting donations, and handed written correspondence from his neighbor to the General Manager. Work on vendor list.

Dir. **Rogozinski**: CC&Rs are tough – trying to disassociate the CSD from the CC&Rs. Thanks to staff for working on the budget.

Dir. **Masters**: Wants to see action on the BMX track. Tony R knows someone who would be interested to help


Dir **Gertsch**: Concerts: appreciates staff. Acknowledged that KydZonE is cranking with the numbers, Pool: the parking lot is full and nowhere to park = good! Thanks to Kent's team. Budget affects all and he appreciates working within tight constraints.

Dir **Mattock**: Echoes comments of other board members.

**Adjournment**

President Mattock adjourned the meeting at 8:29 p.m.


APPROVED:

  
\_\_\_\_\_  
Noelle C. Mattock, President  
EDHCSD Board of Directors

DATE:

7/8/10

ATTEST:

  
\_\_\_\_\_  
Wayne A. Lowery, General Manager  
Secretary to the Board of Directors

DATE:

7-9-2010



**EL DORADO HILLS  
COMMUNITY SERVICES DISTRICT**

**AGENDA REPORT**

**To:** Board of Directors/General Manager  
**From:** Sherry Shannon, Interim. Finance Director  
**Meeting Date:** May 12, 2011  
**Report Date:** May 5, 2011  
**Subject:** **Approve Budget for FY 2012**

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**Recommended Action:** Adoption of fiscal year 2011-2012 specified Budgets and Approval of Resolutions.

- a. Adopt final General Fund budget for fiscal year 2011-2012.
- b. Adopt final Capital Project budget for fiscal year 2011-2012.
- c. Adopt final CC&R Fund budget for fiscal year 2011-2012.
- d. Approve Resolution No. 2011-xx Adopting the Fiscal Year 2011-2012 General Fund, Capital Project, and CC&R Fund Budgets.
- e. Approve Resolution No. 2011-xx Setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2011-2012.

**Background:** The preliminary budgets were reviewed by the Board on April 14, 2011 and May 12, 2011 was scheduled to adopt the budgets with recommended changes. On May 2, 2011 the Admin/Finance Committee reviewed the budgets with the recommended changes.

**Discussion:** Since the April 14<sup>th</sup> meeting the following changes were made to the fiscal year 2012 General Fund budget:

- Finance Director was reduced to 6 months.
- Recreation Director was reduced to 6 months.
- Miscellaneous revenue was reduced by \$8,000 for the approval of the Rotary Clubs request to spread their commitment for Jeff Mitchell Field over 2 more years.
- Village Green Park maintenance agreement was funded in the amount of \$85,000.
- Footnote regarding the Valley View multi-purpose room designation was changed to reflect the updated number received from Buckeye School District, \$456,144.

The Landscape and Lighting Assessment District notice was placed in the Mountain Democrat with the maximum assessments for Highland Hills 3, Francisco Oaks, and Oaktree, as directed by the Board. Staff has also mailed letters to property owners in all 3 of these areas to notify them of the possible increase to their assessments.

The District's appropriations limit (GANN) will be approved by the Board at the June regular meeting. The appropriations limit for FY2012 will be \$8,439,972. The District is well within this

**El Dorado Hills Community Services District**

limit, with currently appropriations of \$4,080,209 that are subject to the limit. Staff did not receive the necessary calculations in sufficient time to bring this to the Board for approval at this meeting.

**Attachments:**

- A. Staff Report from April 14, 2011 Board meeting: Preliminary Budget for FY 2012
- B. Fiscal Year 2012 Budget(s)
- C. Resolution for General Fund, Capital, and CC&R Budgets
- D. Resolution Setting the CC&R Assessment and Directing the Auditor to Levy and Collect the Assessments for 2011-12

**El Dorado Hills Community Services District  
All Funds Revenues vs. Expenditures Summary - FY 2011-2012**

	Projected Balance July 1, 2011	Revenues	Transfers In	Expenditures	Transfers Out	Projected Balance June 30, 2012
<b>General Fund</b>						
General Fund (01)	(\$480,302)	\$6,980,700	\$305,913	\$6,453,047	\$353,265	\$0
Contingency Reserve of 15%	\$1,092,992	\$0	\$0	\$0	\$0	\$1,092,992
Deferred Maintenance Reserve	\$407,419	\$0	\$0	\$0	\$0	\$407,419
Compensated Absences	\$152,000	\$0	\$0	\$0	\$0	\$152,000
OPEB	\$136,805	\$0	\$0	\$136,805	\$0	\$0
Capital Deficiency Reserve	\$2,640,200	\$0	\$0	\$0	\$0	\$2,640,200
General Reserve	\$500,000	\$0	\$0	\$0	\$0	\$500,000
<i>Subtotal:</i>	\$4,449,114	\$6,980,700	\$305,913	\$6,589,852	\$353,265	\$4,792,611
<b>Special Revenue Funds</b>						
Compliance/Design Review (11)	(\$97,536)	\$165,415	\$0	\$129,330	\$0	(\$61,451)
In-Lieu Fees (12)	\$3,560	\$0	\$0	\$0	\$0	\$3,560
Donations (17)	\$51,600	\$3,000	\$0	\$0	\$0	\$54,600
Impact Fees (18)	\$1,300,000	\$200,000	\$312,437	\$6,000	\$391,936	\$1,414,501
Oak Tree Preservation (19)	\$1,500	\$0	\$0	\$0	\$0	\$1,500
Stonegate Village (20)	\$73,841	\$47,331	\$0	\$49,386	\$0	\$71,786
Green Valley Hills (21)	\$34,188	\$17,072	\$0	\$22,381	\$0	\$28,879
Promontory Village 6 (22)	\$303,451	\$192,748	\$275,741	\$449,112	\$0	\$322,827
Oakridge Village (23)	\$22,405	\$16,498	\$0	\$18,404	\$0	\$20,499
Oaktree Village (24)	\$26,282	\$22,560	\$0	\$15,922	\$0	\$32,920
Crescent Ridge (26)	\$69,797	\$12,776	\$0	\$36,201	\$0	\$46,372
La Cresta (27)	\$57,868	\$16,147	\$0	\$19,226	\$0	\$54,789
Lake Forrest (30)	\$35,825	\$18,658	\$0	\$16,653	\$0	\$37,830
Marina Village (31)	\$23,547	\$0	\$0	\$6,749	\$0	\$16,798
Francisco Oaks (32)	\$65,396	\$43,874	\$0	\$27,841	\$0	\$81,429
Highland Hills 3 (35)	\$41,334	\$26,595	\$0	\$19,076	\$0	\$48,853
Laurel Oaks/Hollow Oaks (37)	\$62,309	\$34,760	\$4,467	\$44,702	\$0	\$56,835
Wild Oaks Park (38)	\$144,940	\$34,881	\$3,677	\$36,786	\$0	\$146,712
Silva Valley (39)	\$163,730	\$78,490	\$7,286	\$72,916	\$0	\$176,590
Bass Lake Village A (40)	\$39,173	\$27,522	\$0	\$42,427	\$0	\$24,268
Roadways (41)	\$578,371	\$145,770	\$0	\$134,583	\$0	\$589,558
Highland Hills 1,2&4 (42)	\$35,379	\$19,738	\$0	\$18,363	\$0	\$36,755
Creekside Greens (43)	\$93,196	\$86,262	\$7,176	\$71,829	\$0	\$114,805
Base Lake Zone B (45)	\$120,327	\$0	\$0	\$39,856	\$0	\$80,471
Highland View/Hills/Sterlingshire (47)	\$49,248	\$51,449	\$5,815	\$58,192	\$0	\$48,320
North Commerical Blvd. (48)	\$452,617	\$0	\$0	\$259,803	\$0	\$192,814
Valley View (50)	\$149,209	\$0	\$0	\$0	\$0	\$149,209
Lake Forest Park (56)	\$100,354	\$47,813	\$8,154	\$80,829	\$0	\$75,492
<i>Subtotal:</i>	\$4,001,911	\$1,309,359	\$624,752	\$1,676,566	\$391,936	\$3,867,520
<b>Debt Service Funds</b>						
Community Park Bond (60)	\$77,400	\$0	\$0	\$0	\$0	\$77,400
Wild Oaks Park (61)	\$103,613	\$75,800	\$0	\$70,364	\$0	\$109,050
Promontory Park (62)	\$542	\$0	\$367,886	\$367,886	\$0	\$542
<i>Subtotal:</i>	\$181,555	\$75,800	\$367,886	\$438,250	\$0	\$186,992
<b>Capital Project Funds</b>						
CP CAB Roof/HVAC Energy Efficiency (939)	\$605,000	\$0	\$0	\$605,000	\$0	\$0
CP Dog Park (940)	\$45,000	\$0	\$0	\$45,000	\$0	\$0
CP Master Plan Bridge/Picnic Area (935)	\$66,000	\$0	\$65,000	\$131,000	\$0	\$0
CP North Field Restroom (941)	\$95,000	\$0	\$0	\$95,000	\$0	\$0
Customer Service Center (914)	\$588,000	\$0	\$0	\$0	\$588,000	\$0
New York Creek Trail (922)	\$106,500	\$0	\$0	\$106,500	\$0	\$0
Ridgeview Park (938)	\$50,000	\$0	\$0	\$50,000	\$0	\$0
Serrano "J" Community Park (923)	\$30,350	\$0	\$0	\$0	\$30,350	\$0
Veteran's Memorial (942)	\$4,500	\$0	\$0	\$4,500	\$0	\$0
Windsor Point Park (927)	\$25,000	\$0	\$0	\$25,000	\$0	\$0
<i>Subtotal:</i>	\$1,615,350	\$0	\$65,000	\$1,062,000	\$618,350	\$0
<b>Total All Funds:</b>	\$10,247,930	\$8,365,859	\$1,363,551	\$9,766,668	\$1,363,551	\$8,847,122

**GENERAL FUND  
FUND BALANCE SUMMARY**

	<b>FY 2009 ACTUAL</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 BUDGET</b>	<b>FY 2011 FORECAST</b>	<b>FY 2012 BUDGET</b>
Beginning General Fund Balance 7/1	<b>4,340,434</b>	<b>5,036,142</b>	<b>4,288,532</b>	<b>4,287,337</b>	<b>4,449,114</b>
<b>Revenues</b>					
Property Taxes net of ERAF shift	\$ 5,696,281	\$ 5,324,527	\$ 4,887,916	\$ 4,887,916	\$ 4,570,201 <sup>1</sup>
Interest	64,815	20,098	25,000	25,000	20,000
Grants	0	115,862	0	0	0
Program Fees and Park Rentals	1,218,690	1,262,420	1,068,199	1,050,199	1,113,699
Franchise Fees	681,678	582,181	591,000	622,000	627,000
Miscellaneous	126,127	68,913	68,700	81,000	84,620 <sup>2</sup>
Reimbursements	314,708	553,223	640,827	642,977	565,180 <sup>3</sup>
Transfers In from Capital Projects	20,661	0	0	0	305,913
<b>Total Revenue and Other Sources</b>	<b>8,122,961</b>	<b>7,927,223</b>	<b>7,281,642</b>	<b>7,309,092</b>	<b>7,286,613</b>
<b>Expenditures</b>					
Salaries and Wages	3,056,827	2,806,526	2,573,616	2,583,960	2,506,744
Employee Benefits	916,843	871,514	729,645	721,783	697,437
Services and Supplies	2,354,942	2,445,745	2,716,278	2,669,947	2,819,346
Capital Improvement/Equipment	315,196	49,203	229,774	194,538	429,519
<b>Total Expenditures</b>	<b>6,643,808</b>	<b>6,172,987</b>	<b>6,249,313</b>	<b>6,170,229</b>	<b>6,453,047</b>
<b>Net Surplus (Deficit) before Capital Transfers</b>	<b>1,479,153</b>	<b>1,754,236</b>	<b>1,032,329</b>	<b>1,138,863</b>	<b>833,566</b>
Transfers Out to Lighting and Landscape Districts	0	332,622	173,507	173,507	312,315
Transfers Out to Capital Projects	595,008	1,977,706	598,668	664,410	40,950
OPEB Contribution	188,437	192,713	139,169	139,169	136,805 <sup>4</sup>
<b>Net Change in General Fund Balance</b>	<b>695,708</b>	<b>-748,805</b>	<b>120,984</b>	<b>161,777</b>	<b>343,497</b>
<b>Reserves</b>					
Compensated Absences	127,000	150,000	152,000	152,000	152,000 <sup>5</sup>
<b>Total Restricted Fund Balance</b>	<b>127,000</b>	<b>150,000</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
Contingency at 15% of Revenue	1,237,345	1,172,334	1,092,246	1,092,246	1,092,992 <sup>6</sup>
Deferred Maintenance Reserve	227,819	325,308	329,295	329,295	407,419 <sup>7</sup>
Cable Casting Reserve	10,070	3,070	0	0	0 <sup>8</sup>
Capital Deficiency Reserve	50,000	1,682,604	1,773,000	1,773,000	2,640,200 <sup>9</sup>
General Reserve	0	500,000	1,062,975	1,062,975	500,000
<b>Total Unrestricted Fund Balance</b>	<b>1,525,234</b>	<b>3,683,316</b>	<b>4,257,516</b>	<b>4,257,516</b>	<b>4,640,611</b>
Ending General Fund Balance 6/30	<b>3,383,908</b>	<b>454,021</b>	<b>0</b>	<b>39,598</b>	<b>0</b>

<sup>1</sup> Property tax growth (decline) estimated at -6.5% for FY 2012.

<sup>2</sup> Miscellaneous Revenue includes vending machine commission, cell tower lease payments, and other revenues.

<sup>3</sup> Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Teen Center commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

<sup>4</sup> Other Post Employment Benefits.

<sup>5</sup> Contingency Reserve is calculated on 15% Revenue.

<sup>6</sup> Deferred Maintenance Reserve is set according to the Browning Study schedule.

<sup>7</sup> Compensated Absences is equal to employee vacation and cto time on the books at year end.

<sup>8</sup> Grant Funds from Comcast.

<sup>9</sup> Land acquisition and site improvements to address deficiencies within the master plan and nexus study. \$456,144 of this reserve is designated for the Valley View multipurpose room joint use agreement with Buckeye Union School District.

El Dorado County Resolution #109-2016 EXHIBIT "A"

	FY 2009 Actual	FY 2010 Actual	FY 2011 Forecast	FY 2012 Budget
<b>Revenue</b>	<b>8,122,961</b>	<b>7,927,223</b>	<b>7,309,092</b>	<b>7,286,613</b>
<b>Expense</b>				
Payroll Taxes	250,440	237,773	203,716	203,080
Employee Benefits	474,844	501,961	376,292	340,712
PERS - Retirement	415,246	341,963	294,713	309,889
Retirement - Other	24,147	25,447	48,500	44,593
Life Insurance	2,605	2,143	2,278	2,243
Workers Comp.	100,008	76,500	103,566	62,189
Salary Expense - Full-time	2,110,750	1,886,935	1,575,395	1,529,374
Salary Expense - Part-time	559,939	577,905	674,549	680,811
Overtime Expense	13,191	10,214	8,735	13,290
Directors Expense	22,500	17,200	18,000	18,000
<b>Total Salary &amp; Benefits</b>	<b>3,973,670</b>	<b>3,678,040</b>	<b>3,305,744</b>	<b>3,204,182</b>
Temporary Labor	54,081	2,787	0	0
Custodial Supplies	25,722	29,379	27,645	30,336
Equipment Supplies	89,992	106,621	117,353	50,335
Equipment Services	76,955	85,458	133,770	118,000
HVAC - Equipment Services	19,146	20,714	27,616	30,000
Kitchen Equipment Services	0	0	100	0
Functional Supplies	135,586	109,453	123,233	146,209
Functional Services	102,535	86,606	144,721	191,728
Government Fees & Permits	153,981	132,320	146,125	149,725
Playground Equipment	3,513	2,857	4,414	4,750
Park/Field Supplies	11,101	16,151	27,896	34,346
Irrigation Supplies	21,364	16,374	18,988	18,142
Small Tools/Supplies	17,185	7,017	9,093	11,600
Landscape Supplies	70,380	67,323	98,323	102,626
Contract Service	553,753	609,423	798,630	766,223
Chemical Supplies	54,642	75,657	97,646	96,862
Vandalism	223	1,091	14,550	12,300
Property Damage	223	8,552	9,700	0
Office Supplies	35,427	24,638	14,575	17,875
Office Services	20,308	5,895	6,700	5,000
Postage	13,725	8,768	17,724	20,316
Professional Services	258,073	167,146	196,230	283,786
Legal Services	47,572	48,439	32,000	71,320
Dues & Publications	11,409	12,058	16,145	16,980
Public & Legal Notices	3,039	5,908	6,050	6,295
Staff Training	54,406	33,556	42,335	60,248
Local Meetings	7,217	5,231	6,075	6,175
Mileage	12,712	14,533	10,900	11,375
Fuel Expense	26,982	29,116	30,000	43,000
Rental Equipment	1,597	31,277	33,141	42,582
Rental Facilities	15,176	16,498	12,420	13,356
Elections Expense	21,288	0	16,500	0
Printing	37,395	32,690	47,005	40,155
Telephone	60,499	47,742	42,624	41,524
Water	78,050	62,978	96,010	110,797
Gas	35,229	23,848	46,025	49,060
Electric	120,683	115,564	125,883	139,320
Street Lights	0	1,314	0	0
General Insurance	66,114	64,389	65,000	68,000
Safety Expenses	3,830	5,746	6,802	9,000
Miscellaneous	29	1,307	0	0
<b>Total Services &amp; Supplies Expense</b>	<b>2,354,942</b>	<b>2,445,745</b>	<b>2,669,947</b>	<b>2,819,346</b>
<b>Capital Expenditures</b>				
Buildings & Facilities	77,636	0	0	0
Renovation	11,420	0	17,000	0
Equipment & Vehicles	113,756	13,701	0	6,153
Lease Payment	46,094	24,206	29,560	5,039
Computer Equipment	0	0	0	160,000
Replacement	66,290	11,296	147,978	258,327
<b>Total Fixed Asset Expense</b>	<b>315,196</b>	<b>49,203</b>	<b>194,538</b>	<b>429,519</b>
<b>Total Expenses</b>	<b>6,643,808</b>	<b>6,172,987</b>	<b>6,170,229</b>	<b>6,453,047</b>
OPEB Contribution	188,437	192,713	139,169	136,805
Transfers Out	595,008	2,310,328	837,917	353,265
<b>Net Income</b>	<b>695,708</b>	<b>-748,805</b>	<b>161,777</b>	<b>343,497</b>

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	Parks	Administration	Recreation	General Fund Total
<b>Revenue</b>	<b>556,513</b>	<b>5,771,001</b>	<b>959,099</b>	<b>7,286,613</b>
<b>Expense</b>				
Payroll Taxes	52,173	59,827	91,080	203,080
Employee Benefits	126,582	133,769	80,362	340,712
PERS - Retirement	101,332	137,775	70,782	309,889
Retirement - Other	0	44,593	0	44,593
Life Insurance	660	941	642	2,243
Workers Comp.	44,272	3,831	14,087	62,189
Salary Expense - Full-time	502,793	668,227	358,354	1,529,374
Salary Expense - Part-time	128,961	44,690	507,160	680,811
Overtime Expense	8,290	3,000	2,000	13,290
Directors Expense	0	18,000	0	18,000
<b>Total Salary &amp; Benefits</b>	<b>965,063</b>	<b>1,114,652</b>	<b>1,124,467</b>	<b>3,204,182</b>
Custodial Supplies	30,336	0	0	30,336
Equipment Supplies	25,200	17,900	7,235	50,335
Equipment Services	44,500	72,000	1,500	118,000
HVAC - Equipment Services	30,000	0	0	30,000
Functional Supplies	4,056	10,120	132,033	146,209
Functional Services	340	10,480	180,908	191,728
Government Fees & Permits	6,025	143,700	0	149,725
Playground Equipment	4,750	0	0	4,750
Park/Field Supplies	34,346	0	0	34,346
Irrigation Supplies	18,142	0	0	18,142
Small Tools/Supplies	11,600	0	0	11,600
Landscape Supplies	72,626	0	30,000	102,626
Contract Service	704,363	31,860	30,000	766,223
Chemical Supplies	96,862	0	0	96,862
Vandalism	12,300	0	0	12,300
Office Supplies	1,500	13,200	3,175	17,875
Office Services	0	5,000	0	5,000
Postage	100	4,500	15,716	20,316
Professional Services	2,400	158,273	123,113	283,786
Legal Services	2,200	69,120	0	71,320
Dues & Publications	1,500	14,310	1,170	16,980
Public & Legal Notices	0	5,520	775	6,295
Staff Training	9,700	37,600	12,948	60,248
Local Meetings	400	5,700	75	6,175
Mileage	1,800	8,100	1,475	11,375
Fuel Expense	43,000	0	0	43,000
Rental Equipment	10,429	23,953	8,200	42,582
Rental Facilities	10,980	0	2,376	13,356
Printing	100	4,300	35,755	40,155
Telephone	11,524	26,400	3,600	41,524
Water	110,797	0	0	110,797
Gas	49,060	0	0	49,060
Electric	139,320	0	0	139,320
General Insurance	0	68,000	0	68,000
Safety Expenses	5,000	4,000	0	9,000
<b>Total Services &amp; Supplies Expense</b>	<b>1,495,255</b>	<b>734,037</b>	<b>590,054</b>	<b>2,819,346</b>
<b>Capital Expenditures</b>				
Renovation	0	0	0	0
Lease Payment	5,039	0	0	5,039
Computer Equipment	0	160,000	0	160,000
Replacement	258,327	0	0	258,327
<b>Total Fixed Asset Expense</b>	<b>269,519</b>	<b>160,000</b>	<b>0</b>	<b>429,519</b>
<b>Total Expenses</b>	<b>2,729,837</b>	<b>2,008,689</b>	<b>1,714,521</b>	<b>6,453,047</b>
OPEB Contribution	0	136,805	0	136,805
Transfers Out	353,265	0	0	353,265
<b>Net Income</b>	<b>-2,526,588</b>	<b>3,625,507</b>	<b>-755,422</b>	<b>343,497</b>



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	FY 2010 Actual	FY 2011 Forecast	FY 2012 Budget
<b>PARKS</b>			
<b>Revenue</b>	<b>299,354</b>	<b>245,650</b>	<b>556,513</b>
Salary & Benefits	1,124,534	1,034,034	965,063
Service & Supplies	1,424,093	1,460,474	1,495,255
Fixed Asset Expense	29,968	153,017	269,519
Transfers to LLAD's	332,622	173,507	312,315
Transfers to Capital Projects	1,977,706	664,410	40,950
<b>Total Expense</b>	<b>4,888,923</b>	<b>3,485,442</b>	<b>3,083,101</b>
<b>Parks Total</b>	<b>-4,589,569</b>	<b>-3,239,792</b>	<b>-2,526,587</b>
<b>ADMINISTRATION</b>			
<b>Revenue</b>	<b>6,567,380</b>	<b>6,172,243</b>	<b>5,771,001</b>
Salary & Benefits	1,238,000	1,000,028	1,114,652
Service & Supplies	574,892	709,531	734,037
Fixed Asset Expense	13,455	30,366	160,000
OPEB Contribution	192,713	139,169	136,805
<b>Total Expense</b>	<b>2,019,060</b>	<b>1,879,094</b>	<b>2,145,494</b>
<b>Administration Total</b>	<b>4,548,320</b>	<b>4,293,148</b>	<b>3,625,507</b>
<b>RECREATION</b>			
<b>Revenue</b>	<b>1,060,490</b>	<b>891,199</b>	<b>959,099</b>
Salary & Benefits	1,315,505	1,271,682	1,124,467
Service & Supplies	446,760	499,942	590,054
Fixed Asset Expense	5,781	11,155	0
<b>Total Expense</b>	<b>1,768,046</b>	<b>1,782,779</b>	<b>1,714,521</b>
<b>Recreation Total</b>	<b>-707,556</b>	<b>-891,580</b>	<b>-755,422</b>
<b>TOTAL NET INCOME/LOSS</b>	<b>-748,805</b>	<b>161,777</b>	<b>343,498</b>

**GENERAL FUND REVENUES**

ACCT. NO.	ACCOUNT TITLE	FY 2009 ACTUAL REVENUE	FY 2010 ACTUAL REVENUE	FY 2011 YEAR END FORECAST	FY 2012 BUDGET
3010	CC&R Reimbursements	8,596	67,391	69,791	13,005
3020	Other Reimbursements	100,053	0	20,000	12,000 <sup>4</sup>
3030	LLAD Reimbursements	199,445	394,427	475,036	455,175
3100	Property Tax Revenue	5,696,281	5,324,527	4,887,916	4,570,201 <sup>1</sup>
3150	Interest Income	64,815	20,098	25,000	20,000
3160	Franchise Fees	681,678	582,181	622,000	627,000
3161	Cellular Sites	106,895	60,761	71,000	72,420
3170	Misc. Income	9,214	2,133	1,500	1,200 <sup>2</sup>
3300	Grant Revenue - Transfer In	0	115,862	0	0 <sup>3</sup>
	<b>Total Administration Revenue</b>	<b>6,866,978</b>	<b>6,567,380</b>	<b>6,172,243</b>	<b>5,771,001</b>
3020	Reimbursements	780	86,541	78,150	85,000 <sup>4</sup>
3025	Park Impact Admin. Fee	5,834	4,864	3,500	6,000
3040	Refund Fee	1,365	1,195	1,000	1,000
3045	Non-Resident Fee	3,365	0	0	0
3170	Misc. Income from Vending Machines	5,288	4,824	4,000	4,000
3210	Youth Camps	305,826	290,528	195,221	213,346
3220	Youth Sports	182,507	182,507	172,445	180,640
3240	Adult Sports	99,869	99,869	91,030	82,440
3250	Special Interest	135,974	157,587	108,880	129,200
3260	Special Events	48,149	29,112	36,640	37,450
3270	Aquatic Programs	220,386	222,940	230,748	245,153
3280	Senior Programs	11,834	14,305	12,000	10,680
3290	Teen Programs	59,396	57,624	39,235	55,190
3297	Building Use	38,820	22,333	18,000	18,000
3297	Park Use	12,285	3,769	2,000	2,000
3297	Athletic Field Use	103,644	181,847	144,000	139,600
3300	Transfers In from Capital Projects	20,661	0	0	305,913
	<b>Total Parks &amp; Recreation Revenue</b>	<b>1,255,983</b>	<b>1,359,844</b>	<b>1,136,849</b>	<b>1,515,612</b>
	<b>TOTAL REVENUE</b>	<b>8,122,961</b>	<b>7,927,223</b>	<b>7,309,092</b>	<b>7,286,613</b>

1. Property tax growth (decline) estimated at -6.5% for FY 2012.

2. Misc. Admin. Income includes state mandated costs reimbursement and resititution payments.

3. Revenue from Prop 40 Grant for Bertelsen Park and Deputy Jeff Mitchell Field.

4. Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Teen Center commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

**GENERAL FUND REVENUE  
ACCOUNT DETAIL**

**ACCT. NO.**

<b>3010 CC&amp;R</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Covenants, Conditions and Restrictions are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to the CC&R Fund.	<b>13,005</b>
<b>3020 REIMBURSEMENTS - OTHER</b>	Reimbursements from Buckeye Union School District for school field maintenance and from Waste Connections for utilities at the recycling center on Latrobe Road.	<b>97,000</b>
<b>3025 PARK IMPACT ADMIN. FEE</b>	The District's Park Impact Fee is collected by the County whenever a residential building permit is issued in the EDH CSD boundaries. Two percent of that fee supports the operation of the District to plan, develop, and construct projects funded by Park Impact Fees.	<b>6,000</b>
<b>3030 LLAD REIMBURSEMENT</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Landscape and Lighting Assessment Districts are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to each LLAD.	<b>455,175</b>
<b>3040 REFUND FEE</b>	Fee charged for processing refunds and transfers.	<b>1,000</b>
<b>3100 PROPERTY TAXES</b>	Property taxes are assessed for a fiscal year and are expected to finance services performed for the common benefit. The taxes are levied by the El Dorado County at 1% of assessed value and then the appropriate percentage (7%) of the 1% is paid to the District.	<b>4,570,201</b>
<b>3140 DONATIONS</b>	Community clean-up day and Christmas tree clean-up.	
<b>3150 INTEREST INCOME</b>	Interest earned on funds held in various bank accounts, Local Agency Investment Fund (LAIF) and the County pooled cash.	<b>20,000</b>
<b>3160 FRANCHISE FEE</b>	Franchise Fees are paid to the District quarterly by Waste Connections. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other waste management activities.	<b>627,000</b>
	CATV Franchise Fees are paid quarterly to the CSD from Comcast. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other cable television activities.	

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<b>3161 COMMUNICATION SITE LEASES</b>	<b>72,420</b>
Telecommunications is a growing industry and the District has lease agreements with various wireless communication companies to install and operate antennas on District property. This revenue is from the negotiated leases.	
<b>3170 MISC. INCOME</b>	<b>5,200</b>
Miscellaneous types of revenue received include resitition payments, reimbursement for State of California mandated costs, vending machine revenue and other small collections.	
<b>3210 YOUTH CAMPS</b>	<b>213,346</b>
8106 <u>KydZonE Year Round Day Camp</u>	
<b>3220 YOUTH SPORTS</b>	<b>180,640</b>
8211 <u>Youth Basketball</u>	
8212 <u>Youth Volleyball</u>	
8213 <u>Pee Wee Basketball</u>	
8217 <u>Pee Wee Soccer</u>	
8218 <u>Contracted Sports Camps</u>	
8219 <u>Internal CSD Sports Camps</u>	
8220 <u>Youth Flag Football</u>	
8230 <u>Instructional T-Ball</u>	
<b>3240 ADULT SPORTS</b>	<b>82,440</b>
8410 <u>Softball</u>	
8416 <u>5x5 Basketball</u>	
8417 <u>3x3 Basketball</u>	
8427 <u>Open Gym</u>	
8428 <u>Flag Football</u>	
8430 <u>Volleyball</u>	
8432 <u>Adult Soccer</u>	
<b>3250 SPECIAL INTEREST CLASSES</b>	<b>129,200</b>
8508 <u>Volunteer Programs</u>	
8510 <u>Contract Classes</u>	
<b>3260 SPECIAL EVENTS</b>	<b>37,450</b>
8600 <u>General Events</u>	
8601 <u>50th Anniversary</u>	
8607 <u>Saturday In The Park</u>	
8608 <u>Concerts</u>	
<b>3270 AQUATICS</b>	<b>245,153</b>
8702 <u>Pool Admissions</u>	
8703 <u>Aquatic Lessons</u>	
8704 <u>Pool Rentals</u>	
8713 <u>Triathalon</u>	
<b>3280 SENIOR PROGRAMS</b>	<b>10,680</b>
8800 <u>Senior Activities</u>	
<b>3290 TEEN PROGRAMS</b>	<b>55,190</b>
8900 <u>Skate Park Programs</u>	
8903 <u>Teen Center</u>	
<b>3297 PARK &amp; FACILITY RENTAL</b>	<b>159,600</b>
Rent received from building and park use.	
<b>TOTAL REVENUE</b>	<b>7,286,613</b>

## **PARKS DEPARTMENT**

The essential functions of the department include the following;

1. Maintenance and operations of all District owned parks and other facilities.
2. Maintenance and operations of all Landscape and Lighting Assessment Districts
3. Plan development and construction management of all District capital improvement projects.
4. Support to other departments and community organizations for special events and programs

Staffing levels for the FY 2012 include 14.5 full time positions. Part time employees will increase by 1.2 FTE positions for a total of 5.7. Part time staff assist regular staff with support of new and existing parks, fields and facilities, weekend staffing, special events, and rental supervision.

### **MAINTENANCE UPGRADES, CONTRACTS OR PROGRAMS PLANNED FY 2012**

**Energy Efficiency Recommendations** - included in last years budget , this item will be carried forward into FY 2012 due to scheduling issues. The budget is \$594,139 to complete the recomendations brought forth in the audit prepared by the California Energy Commission (CEC). The recomendations are primarily for the Community Activities Building (CAB) but also include the pavilion. Recomend improvements include updated lighting, lighting controls and new and replacement HVAC equipment designed to improve climate control while providing a lower operating costs. The CAB roof is also being replaced as part of this project.

**Contracted Services and Park supplies purchases** - Staff has included funding to complete work or purchase park supplies not included in the normal operating budget. These expenses will be itemized in the account detail under the the specific general fund account. In general the expenses will cover additional security equipment, Pavilion Roof repairs, improve monitoring and response to pool and spray ground issues through wireless monitoring technology, and the replacement of the CAB floor entrance and kitchen with stained concrete, which will result in substantially lower maintenance costs.

### **COMPARISON FY 2011 & 2012**

FY 2012 budget responsibilities include a general fund operating budget for staffing, services and supplies of \$2,849,782, this is less than a 1 % increase over the adjusted FY 2011 budget. General Fund capital expenditures for the new year will be \$309,519, which is approximately 49% more than the previous year.

### **BUILDINGS & POOLS**

There are 14 buildings with approximately 44,040 square feet of floor space, 4 pools or water features and a 15,825 square foot lighted skate park facility.

### **COMMUNITY PARKS & ATHLETIC FIELDS**

There are approximately 70 acres of community park and athletic fields at various locations. Additionally, the District maintains 8 acres of school fields under a Joint Use Agreement with Buckeye Union School District.

### **NEIGHBORHOOD PARKS**

There are 68 acres of developed park land, 4 miles of trail and approximately 96 acres of undeveloped and open space areas. Additions for the FY 2011 budget include the construction of Lake Forest Park.

### **PLAN DEVELOPMENT & CONSTRUCTION MANAGEMENT**

The Parks Department is responsible for facilitating plan development and managing construction projects for new as well as renovation projects. Administrative duties include compiling, organizing and filing all project information in an easily accessible electronic format to access during operation and maintenance of the constructed park or facility.

**Plan Development** - FY 2012 budget includes plan development for numerous projects in the Community Park including the dog park and bridge area. Other projects include the completion of Ridgeview Park improvements, Windsor Point Park, and New York Creek Trail.

**Construction Management** - Construction projects will include the installation of restrooms, administration and inspection of the Veteran's Memorial, and the addition of Energy efficient improvements and roof replacement of the CAB roof.

### **LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS**

There are 23 active Landscape and Lighting Districts representing approximately 24 acres of parks, street and median landscape throughout El Dorado Hills. The Parks staff oversee the landscape maintenance contract, approximately 135 streetlights, irrigation repairs, encroachment permit management and repair or new construction contracts.

**PARKS DEPARTMENT  
ACCOUNT DETAIL**

<b>REVENUE</b>	<b>556,513</b>
Includes revenue from the following sources:	
1. Reimbursements - \$85,000	
2. Park Impact Fee Administration - \$6,000	
3. Park and Facility Rentals - \$159,600	
4. Transfers In from Capital Projects - \$23,673	
 <b>4000 BENEFITS AND TAXES</b>	 <b>325,019</b>
Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation premiums.	
 <b>5011 SALARIES-F/T</b>	 <b>502,793</b>
The Department budget includes 14.5 full-time staff, approximately 9.7 of these positions are funded through the General Fund. The remaining 4.8 positions are funded through the LLAD's or CIP projects and are not reflected in this budget.	
 <b>5012 SALARIES - P/T</b>	 <b>128,961</b>
The Department budget includes 11,764 hours(5.7FTE) of part time & seasonal help. 3,186 of these hours(1.5 FTE) are funded through the LLADs or CIP projects and are not reflected in the budgeted amount. These positions will be used in the following areas:	
1. Seasonal maintenance of existing parks and fields	
2. Athletic Field maintenance for Little League & Soccer	
3. Building and pool maintenance, weekend staffing, special events and rental supervision of indoor facilities	
4. Construction Management	
 <b>5013 SALARIES - OVERTIME</b>	 <b>8,290</b>
400 hours for emergency and on-call use.	
 <b>5110 CUSTODIAL SUPPLIES</b>	 <b>30,336</b>
Includes custodial and restroom supplies for all District facilities. The District currently maintains 10 buildings with 44,044 sf that require custodial service.	
 <b>5120 EQUIPMENT SUPPLIES</b>	 <b>25,200</b>
Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of the District vehicles as well as all landscape, building and pool tools, equipment and machinery.	

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<b>5121 EQUIPMENT SERVICES</b>	<b>44,500</b>
Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:	
1. 3 - Pool vehicles	
2. 13 - Trucks	
3. 1 - Large passenger van - Recreation	
4. 3 - Tractors	
5. 3 - Assorted Utility Vehicles	
6. 4 - Equipment trailers	
7. Misc. Small Power Equipment (blowers, trenchers, generators etc.)	
8. Misc. Pool and spray ground equipment	
<b>5122 HVAC EQUIPMENT SERVICES</b>	<b>30,000</b>
Includes the annual service contract and projected repairs.	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>4,056</b>
This years budget includes:	
1. Supplies for new and existing facilities such as padlocks, replacement keys, fire extinguisher cabinet glass	
2. Security and Locksmith services	
3. Staff Uniforms and boot reimbursement	
<b>5131 FUNCTIONAL SERVICES</b>	<b>340</b>
This cost is medical insurance admin.cost (PERS and CoPower)	
<b>5132 GOVERNMENT FEE &amp; PERMITS</b>	<b>6,025</b>
Includes all fees paid to County, State or Federal Agencies necessary for permits to operate current and proposed new District facilities including operation of District aquatic facilities, kitchen, alarm systems.	
<b>5136 PLAYGROUND EQUIPMENT</b>	<b>4,750</b>
Includes all parts and supplies necessary to maintain and/or repair District Playgrounds as needed.	
<b>5137 PARK/FIELD SUPPLIES</b>	<b>34,346</b>
several neighborhood parks. Base sets including pitchers mound and home plate.	
<b>5138 IRRIGATION SUPPLIES</b>	<b>18,142</b>
All new and repair parts necessary for the operation of the Districts irrigation systems as needed. Includes items such as: Sprinkler heads, pipe, fittings, back flow devices and controller repair as follows;	
1. All District Community Parks and athletic Fields - \$8,542	
2. All Neighborhood Parks - \$9,600	



**5139 SMALL TOOLS AND SUPPLIES** **11,600**

All small tools and supplies necessary to conduct maintenance operations on District facilities and equipment . Examples of equipment are, but not limited to:

1. Gas and electric power tools
2. Shop tools & supplies fasteners
5. Welding supplies such as gas, welding rod, and welding wire
6. Landscape tools - shovels, rakes ect.
7. Tools and supplies for the buildings and pools.

**5140 LANDSCAPE SUPPLIES** **72,626**

Includes all natural materials necessary for the maintenance of parks, fields, and other landscape areas. These materials include but are not limited to: turf soil mixes, Infield mixes, soil amendments, seed, plant material, gravel and decomposed granite paving . This years budget will be allocated to the following areas:

1. \$26,583 for our Athletic Fields turf management program
2. \$46,043 for Neighborhood parks

**5142 CONTRACTED SERVICES** **704,363**

Includes contracted services for the on-going maintenance and repair of District Parks, fields and facilities. Examples of these services include, but not limited to the following:

1. General fund landscape maintenance contracts
2. Village Green Maintenance Agreement
3. Pest control
4. Alarm Monitoring & Park Security
5. Jackson School Agreement
6. Buckeye Union School District Agreement
7. Misc electrical, plumbing, pool and fire services
8. Custodial contract
9. Pool Contract
10. Additional one time contracted services
  - a. Building repairs
  - b. Bass Lake and Community Park East Field renovations
  - c. Neighborhood Park equipment, tree work and playground supplies

**5150 CHEMICAL SUPPLIES** **96,862**

Consists of all chemical applications and related supplies necessary to operated the District's pools and water features as well as all fertilizer and chemical supplies needed for field and park maintenance. A general breakdown follows: chemicals.

2. Athletic Fields - \$38,262 (approximately \$25,000 of this amount will be refunded by BUSD)
3. Parks - \$2,400

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<b>5151 VANDALISM</b>	<b>12,300</b>
Allowance for unforeseen damage to District property due to vandalism	
<b>5160 OFFICE SUPPLIES</b>	<b>1,500</b>
<b>5162 POSTAGE</b>	<b>100</b>
<b>5171 PROFESSIONAL SERVICES</b>	<b>2,400</b>
Professional advise as needed.	
<b>5172 LEGAL SERVICES</b>	<b>2,200</b>
<b>5180 DUES AND PUBLICATIONS</b>	<b>1,500</b>
Includes expenses for subscriptions to trade publications and membership in related organizations.	
<b>5200 STAFF TRAINING</b>	<b>9,700</b>
Includes all materials and outside seminars and conferences necessary for staff development. This year's budget will include:	
1. Continuing education classes for pesticide training	
3. Turf and irrigation management workshops	
4. Misc. one-day staff training seminars	
5. Irrigation Auditor and designer training conference	
6. CPO/AFO training	
7. Pacific/Southwest Maintenance Management School	
<b>5202 LOCAL MEETINGS</b>	<b>400</b>
<b>5210 MILEAGE AND TRAVEL</b>	<b>1,800</b>
Includes reimbursements to employees for use of personal vehicles when necessary and special travel expenses to seminars, etc.	
<b>5220 FUEL</b>	<b>43,000</b>
Fuel for District vehicles.	
<b>5230 RENTAL EQUIPMENT</b>	<b>10,429</b>
This account is for the rental of specialized or additional equipment wherever necessary such as:	
1. Trenchers	
2. Jackhammers	
3. Scaffolding	
4. Lift Equipment	
5. Tractors	
6. Copy machine.	

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<b>5231 FACILITIES RENTAL</b>	<b>10,980</b>
Includes storage unit rentals as well as the portable toilet rental and service for park, field and special event use.	
<b>5240 PRINTING</b>	<b>100</b>
Allowance for project plan printing and department signage	
<b>5241 UTILITIES - PHONE/COMMUNICATION</b>	<b>11,524</b>
Includes service charges for Parks Department phones.	
<b>5242 UTILITIES - WATER</b>	<b>110,797</b>
Water and sewer fees for all District parks and facilities.	
<b>5243 UTILITIES - GAS</b>	<b>49,060</b>
Includes natural and propane gas use for the operation of existing District buildings and pools.	
<b>5244 UTILITIES - ELECTRICITY</b>	<b>139,320</b>
Includes all electrical use for the operation of existing District buildings, pools, parks and street lights.	
<b>5255 SAFETY EXPENSES</b>	<b>5,000</b>
Includes all personal protective equipment and other safety supplies and equipment for District personnel, facilities and maintenance operations.	
<b>5540 EQUIPMENT AND VEHICLES</b>	<b>6,153</b>
Purchase of storage shed	
<b>5545 LEASE PAYMENT</b>	<b>5,039</b>
Lease payments for forklift.	
<b>5560 DEFERRED MAINTENANCE/REPLACEMENT</b>	<b>258,327</b>
A detailed list of these items can be found in the 2012 Capital Equipment and Deferred Maintenance Budget.	
<b>5600 TRANSFERS OUT</b>	<b>353,265</b>
Transfers to Capital Projects and LLAD's.	
<b>TOTAL PARKS</b>	<b>-2,526,588</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

5500-5900

Parks Department - Total

Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
<b>Revenue</b>					
3020	Reimbursements	86,541	76,000	78,150	85,000
3025	Park Impact Fee Administration	4,864	3,000	3,500	6,000
3297	Park and Facility Rentals	207,949	170,000	164,000	159,600
3300	Transfers In	0	0	0	305,913
<b>Expense</b>					
4010	Payroll Taxes	69,050	56,908	56,908	52,173
4120	Employee Benefits	199,159	142,143	142,143	126,582
4130	PERS - Retirement	105,207	107,478	107,478	101,332
4135	Retirement - Other	8,852	0	0	0
4140	Life Insurance	828	695	695	660
4150	Workers Comp.	45,398	68,150	68,150	44,272
5011	Salary Expense - Full-time	564,264	542,954	542,954	502,793
5012	Salary Expense - Part-time	124,104	107,570	107,570	128,961
5013	Overtime Expense	7,696	8,135	8,135	8,290
	<b>Total Salary &amp; Benefits</b>	<b>1,124,559</b>	<b>1,034,034</b>	<b>1,034,034</b>	<b>965,063</b>
5109	Temporary Labor	0	0	0	0
5110	Custodial Supplies	29,379	27,645	27,645	30,336
5120	Equipment Supplies	25,415	62,149	62,149	25,200
5121	Equipment Services	43,829	57,706	57,706	44,500
5122	HVAC - Equipment Services	20,714	27,616	27,616	30,000
5123	Kitchen Equipment Services	0	100	100	0
5130	Functional Supplies	12,542	4,850	4,056	4,056
5131	Functional Services	2,657	970	970	340
5132	Government Fees & Permits	2,949	2,425	2,425	6,025
5136	Playground Equipment	2,857	4,414	4,414	4,750
5137	Park/Field Supplies	16,151	27,896	27,896	34,346
5138	Irrigation Supplies	15,456	19,288	18,988	18,142
5139	Small Tools/Supplies	6,146	9,093	9,093	11,600
5140	Landscape Supplies	38,964	74,323	73,323	72,626
5142	Contract Service	505,648	687,339	675,444	704,363
5150	Chemical Supplies	75,657	97,646	97,646	96,862
5151	Vandalism	1,091	14,550	14,550	12,300
5152	Property Damage	8,552	9,700	9,700	0
5160	Office Supplies	1,888	2,795	1,500	1,500
5162	Postage	106	250	100	100
5171	Professional Services	7,555	3,600	0	2,400
5172	Legal Services	10,524	23,520	1,000	2,200
5180	Dues & Publications	623	1,500	1,500	1,500
5190	Public & Legal Notices	0	3,000	0	0
5200	Staff Training	11,012	9,650	9,650	9,700
5202	Local Meetings	44	0	0	400
5210	Mileage	1,772	1,000	1,400	1,800

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5500-5900

Parks Department - Total

Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
5220	Fuel Expense	29,086	44,498	30,000	43,000
5230	Rental Equipment	9,230	3,405	7,279	10,429
5231	Rental Facilities	16,498	8,375	10,980	10,980
5240	Printing	0	2,250	100	100
5241	Telephone	11,219	14,124	11,524	11,524
5242	Water	62,978	96,010	96,010	110,797
5243	Gas	23,848	46,025	46,025	49,060
5244	Electric	115,564	125,883	125,883	139,320
5245	Street Lights	1,314	6,395	0	0
5255	Safety Expenses	3,504	3,802	3,802	5,000
	<b>Total Services &amp; Supplies Expense</b>	<b>1,424,093</b>	<b>1,523,792</b>	<b>1,460,474</b>	<b>1,495,255</b>
	<b>Capital Expenditures</b>				
5525	Renovation	0	0	0	0
5540	Equipment & Vehicles	13,701	6,000	0	6,153
5545	Lease Payment	4,971	10,413	5,039	5,039
5560	Replacement	11,296	147,978	147,978	258,327
	<b>Total Fixed Asset Expense</b>	<b>29,968</b>	<b>164,391</b>	<b>153,017</b>	<b>269,519</b>
5600	Transfers Out	2,310,328	837,917	837,917	353,265
	<b>Total Expenses</b>	<b>4,888,948</b>	<b>3,560,134</b>	<b>3,485,442</b>	<b>3,083,101</b>
	<b>Net Income/Loss</b>	<b>-4,589,594</b>	<b>-3,311,134</b>	<b>-3,239,792</b>	<b>-2,526,588</b>

## **ADMINISTRATION AND FINANCE DEPARTMENTS**

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets/tracking, cell tower leases, the district's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, document management, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

### **BOARD**

Tasks include agenda preparation and posting, agenda packet preparation and distribution, preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

### **GENERAL ADMINISTRATION**

General administration includes human resources, records management, contract management, first line customer services, park and facility reservations, marketing and public relations, media contact, District-wide short and long term planning, general clerical tasks, etc.

### **FINANCE**

The Finance Department oversees and administers all District finances. It prepares the budget, financial statements, payroll, accounts payable and receivable. The staff manages the cash and is responsible for cash control. The staff also prepares the month end and year end close, prepares the CAFR, assists with the annual audit, and State Controllers report. Responsible for updating and maintaining the District financial record management system. The accounting for the General Fund and the other funds such as the LLAD's are administered by the accounting staff.

### **INFORMATION TECHNOLOGY**

IT is staffed by one full time employee who performs multiple tasks including network administration, back-up, document storage, documentation, web site design and management, help desk and is instrumental in planning and upgrading the computer systems. The IT division also has the responsibility of telephone operations including trouble shooting, phone and voice mail management and upgrades as well as district-owned cell phones.

### **HUMAN RESOURCES**

The Human Resources Division develops and administers programs, procedures, and guidelines to help align the workforce with the strategic commitments of the District. The Human Resources Department manages responsibilities related to Recruitment, Training and Development, Employee Benefits and Pension, Employment Administration, Annual Evaluations, and Step Increases. The Human Resources Department manages the maintenance of HR software and personnel records, monitors budget, conducts investigations, consults with the contracted attorney in legal matters, acts as a district representative in Union negotiations. The Human Resources Department monitors administration to established standards and procedures, identifies opportunities for improvement, and resolves discrepancies.

### **RISK MANAGEMENT**

These tasks includes filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the Special District Risk Management Authority, a Joint Powers Authority, who manages the district's workers compensation and general liability coverage.

### **DISTRICT PUBLIC SERVICE COUNTER**

The Administration Department oversees the full and part time staff related to the public counter and front office operations. This staff accepts and processes over \$3.3M a year in received revenues; all recreation registrations including online program registration; park and facility rentals; design review applications; CC&R complaints; and general district and community information.

### **PUBLIC RELATIONS AND COMMUNICATIONS**

The District will celebrate it's 50th anniversary in 2012. A community wide campaign will be held to kick off the 50th anniversary and will continue throughout the year. The goal is to enhance the image of the EDHCSD, provide education about the services and facilities offered, and develop a comprehensive plan to market the district into the future

**ADMINISTRATION AND FINANCE DEPARTMENTS**

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets, cell tower leases, the district's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>5,771,001</b>
Property tax revenue, CC&R/LLAD reimbursements, wireless tower lease payments, interest and other miscellaneous income such as state mandated cost reimbursements and restitution payments.	
<b>4000 BENEFITS AND TAXES</b>	<b>380,735</b>
The department's share of the expense of employee retirement programs, employee cafeteria plan, EAP, employer share of payroll taxes and Worker's Compensation premiums paid by the District.	
<b>5011 SALARIES - F/T</b>	<b>668,227</b>
Full-time salary in the Administration and Finance Departments include the General Manager, Assistant General Manager, Interim. Director of Finance, Accounting Specialist, Systems Support Manager, Human Resource Manager, .6 Administration Supervisor, Executive Administrative Assistant, 2 FTE Administrative Assistant II, .25 Administrative Coordinator and .35 FTE Administrative Assistant I's.	
<b>5012 SALARIES - P/T</b>	<b>44,690</b>
Specialist for assistance with Finance; .26 FTE non-benefited Administrative Assistant I positions covering the front office; Office Assistant for Finance as needed; Marketing.	
<b>5013 SALARIES - OVERTIME</b>	<b>3,000</b>
<b>5016 DIRECTOR EXPENSES</b>	<b>18,000</b>
Board members to receive a stipend of one hundred dollars for each day of service at approved meetings, not to exceed six days of service in a month.	



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<b>5120 EQUIPMENT SUPPLIES</b>	<b>17,900</b>
Parts for in-house repairs of office equipment and computers. New computers and back-up hardware. File servers, network upgrades software updates, and misc. other upgrades.	
<b>5121 EQUIPMENT SERVICES</b>	<b>72,000</b>
IT support, maintenance, and licenses. Service agreements on the copiers and printers (Finance, Pavilion and Registration Office).	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>10,120</b>
Supplies, signs, name tags, framing, photos, checks, staff shirts, longevity recognition items.	
<b>5131 FUNCTIONAL SERVICES</b>	<b>10,480</b>
Fingerprinting fees for Administration; CalPERS, Co Power (Vision) monthly service charge; drug screening and pre-employment fitness testing.	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>143,700</b>
The fee charged by the County for tax collection and LAFCO services.	
<b>5142 CONTRACT SERVICES</b>	<b>31,860</b>
Paychecks, cafeteria plan admin, accounting software maintenance, Telechecks, CMAS (state purchase contract); ActiveNet, time clock maintenance, web updates, IT support.	
<b>5160 OFFICE SUPPLIES</b>	<b>13,200</b>
Expenses for office supplies.	
<b>5161 OFFICE SERVICES</b>	<b>5,000</b>
Records storage	
<b>5162 POSTAGE</b>	<b>4,500</b>
Bulk mailings, miscellaneous postage, and shipping charges.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>158,273</b>
Annual Audit, strategic planning, EAP, HR services, LLAD survey, IT assistance, website updates, CATV channel maintenance.	
<b>5172 LEGAL SERVICES</b>	<b>69,120</b>
Legal counsel for personnel management, employee negotiations, board consultation, contract review, risk management and policy development.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>14,310</b>
Dues for memberships to California Special District Association (CSDA), National Recreation & Park Association (NRPA), California Park and Recreation Society (CPRS) Rotary, Chamber of Commerce, GFOA/CSMFO, Parcel Quest, SHRM (HR) and subscriptions to newspapers and trade and technical publications.	

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<b>5190 ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>5,520</b>
Expenses for the publication of legally required notices and reports and classified advertisements.	
<b>5200 STAFF TRAINING</b>	<b>37,600</b>
Board and Staff Training including CSDA, HR, IT, Payroll, GFOA, CSMFO, and computer software training for all staff.	
<b>5202 LOCAL MEETINGS</b>	<b>5,700</b>
Employee Recognition Luncheons, Social Committee, Christmas party, Kitchen Supplies, Chamber functions, and professional organization functions.	
<b>5210 MILEAGE AND TRAVEL</b>	<b>8,100</b>
Gas reimbursement for administration staff.	
<b>5235 RENTAL EQUIPMENT</b>	<b>23,953</b>
Office copiers for the Registration Office, Pavilion, and Finance offices. Postage meter. Shortel phone system. Water filtration in the Pavilion.	
<b>5240 PRINTING</b>	<b>4,300</b>
Fliers, forms, business cards, checks and stationery printing, copier overages charges	
<b>5241 TELEPHONE</b>	<b>26,400</b>
Local and long distance land line phone service district wide; fax machines; cell phones for Administration; Internet Service; conference calling	
<b>5251 GENERAL INSURANCE</b>	<b>68,000</b>
Liability, errors and omission's vehicle insurance; All District general liability insurance fees.	
<b>5255 SAFETY EXPENSE</b>	<b>4,000</b>
On-going safety training/expenses. Replacement for AEDs as needed. AED batteries.	
<b>5575 OPEB Contribution</b>	<b>136,805</b>
Other Post Employment Benefit annual contribution.	
<b>TOTAL ADMINISTRATION</b>	<b>3,625,507</b>

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7000

Administration

Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
<b>Revenue</b>					
3010	CC&R Reimbursements	67,391	69,791	69,791	13,005
3020	Other Reimbursements	0	20,000	20,000	12,000
3030	LLAD Reimbursements	394,427	475,036	475,036	455,175
3100	Property Tax Revenue	5,324,527	4,887,916	4,887,916	4,570,201
3150	Interest Income	20,098	25,000	25,000	20,000
3160	Franchise Fees	582,181	591,000	622,000	627,000
3161	Cellular Sites	60,761	59,500	71,000	72,420
3170	Misc. Income	2,133	1,200	1,500	1,200
3300	Grant Income - Transferred In	115,862	0	0	0
	<b>Total Department Revenue</b>	<b>6,567,380</b>	<b>6,129,443</b>	<b>6,172,243</b>	<b>5,771,001</b>
<b>Expense</b>					
4010	Payroll Taxes	74,413	56,081	56,081	59,827
4120	Employee Benefits	162,376	147,488	135,000	133,769
4130	PERS - Retirement	143,121	119,227	105,000	137,775
4135	Retirement - Other	16,596	41,253	48,500	44,593
4140	Life Insurance	810	941	941	941
4150	Workers Comp.	6,239	8,288	3,700	3,831
5011	Salary Expense - Full-time	767,307	602,306	602,306	668,227
5012	Salary Expense - Part-time	48,661	65,590	30,000	44,690
5013	Overtime Expense	1,277	3,000	500	3,000
5016	Directors Expense	17,200	20,000	18,000	18,000
	<b>Total Salary &amp; Benefits</b>	<b>1,238,000</b>	<b>1,064,173</b>	<b>1,000,028</b>	<b>1,114,652</b>
5109	Temporary Labor	2,787	0	0	0
5120	Equipment Supplies	61,066	43,469	43,469	17,900
5121	Equipment Services	41,255	74,564	74,564	72,000
5130	Functional Supplies	1,873	4,500	4,500	10,120
5131	Functional Services	9,300	7,050	7,050	10,480
5132	Government Fees & Permits	129,371	125,000	143,700	143,700
5140	Landscape Supplies	1,063	0	0	0
5142	Contract Service	70,373	93,186	93,186	31,860
5160	Office Supplies	17,502	10,000	10,000	13,200
5161	Office Services	5,820	6,700	6,700	5,000
5162	Postage	433	4,500	4,500	4,500
5171	Professional Services	22,630	87,000	87,000	158,273
5172	Legal Services	37,915	31,000	31,000	69,120
5180	Dues & Publications	9,752	14,000	14,000	14,310
5190	Public & Legal Notices	5,429	5,500	5,500	5,520
5200	Staff Training	20,753	27,000	27,000	37,600
5202	Local Meetings	4,897	6,000	6,000	5,700
5210	Mileage	12,022	8,500	8,500	8,100
5220	Fuel Expense	30	0	0	0
5230	Rental Equipment	15,483	13,702	23,862	23,953
5235	Elections Expense	0	16,500	16,500	0
5240	Printing	4,579	7,000	7,000	4,300
5241	Telephone	32,624	27,500	27,500	26,400
5251	General Insurance	64,389	65,000	65,000	68,000

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Administration

Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
5255	Safety Expenses	2,241	3,000	3,000	4,000
5290	Miscellaneous	1,307	0	0	0
	<b>Total Services &amp; Supplies Expense</b>	<b>574,892</b>	<b>680,671</b>	<b>709,531</b>	<b>734,037</b>
	<b>Capital Expenditures</b>				
5525	Renovation	0	17,000	17,000	0
5545	Lease Payment	13,455	23,526	13,366	0
5550	Computer Equipment	0	0	0	160,000
	<b>Total Fixed Asset Expense</b>	<b>13,455</b>	<b>40,526</b>	<b>30,366</b>	<b>160,000</b>
5575	OPEB Contribution	192,713	139,169	139,169	136,805
	<b>Total Expenses</b>	<b>2,019,060</b>	<b>1,924,539</b>	<b>1,879,094</b>	<b>2,145,494</b>
	<b>Net Income/Loss</b>	<b>4,548,320</b>	<b>4,204,904</b>	<b>4,293,148</b>	<b>3,625,507</b>

## RECREATION

### YOUTH PROGRAMS

**KYDZONE After School Program and Intersession Day Camp** (Mid-August thru May) - KydZonE serves children Kindergarten - sixth grade (5 - 12 years) and is open 2:30pm - 6:00pm Monday - Friday (open earlier on Wednesdays and minimum days) KZ is only closed on major holidays. The average attendance at KZ ranges from 10 - 25 kids arriving after school. Children participate in a variety of activities including arts & crafts, games, sports, science, cooking, and drama. KZ also goes on several walking field trips in the community and has a variety of guest speakers that visit the program throughout the year.

The school year charge for KZ is \$4.00 per hour as well as a \$35 registration fee per family due annually. The fee for this program covers recreation leader staff, one permanent part time assistant director (Recreation Coordinator), a recreation leader II that assists in planning the daily activities, supplies, training for staff, and advertising / marketing.

KydZonE is open for all BUSD school breaks, including 2 weeks in November, 2 weeks in December and 2 weeks at Spring Break. Children clock in just like the after school program and are charged hourly, but the program is open from 7a-6:00p. Smaller local field trips are planned during these school breaks and usually fill each trip.

**KydZonE eXtreme Summer Day Camp**- During the summer months (10 weeks in total) participants will register for a week of camp at a time for \$155 a week. The cost of camp can include: transportation and the cost of admission to a field trip each week, daily swimming, guest speakers and/or special events. KZ eXtreme camp hours are 8:00am - 5:00pm. We also will offer extended hours, starting at 7:00a and going until 6:00p for no additional fee. New this summer, parents can also register for a week of camp with out the field trip. A maximum of 75 campers can register for a week with the field trip and an additionnal 75 can register with out. Children are separated into 4 age groups (6, 7, 8-9, 10-12). They participate in crafts, sports, games, science, cooking, and additional scheduled activities to correspond with the program's different weekly themes.

There are also various field trips and special events offered to participants throughout the summer. Some examples of these are field trips to exciting and educational local attractions (parks, theatres, historic sites, etc...) There are also several on-site special events that are offered including a gym sleepover, KZ Idol, Hula lessons, and a participant talent show. Participants also attend public swim for one and a half hours every day.

The fees for KZ Summer Session cover recreation leader staff, 1 permanent part time assistant director (Recreation Coordinator) (the same person for KZ YR), and 11 Recreation Leader II positions which are Recreation Leaders who plan the activities for each age group, purchase activity supplies, supervise a volunteer program, lead staff & volunteer training, and assist with advertising / marketing.

**DAILY KYDZONE eXtreme**--- In conjunction with our Kze Weekly summer camp, we are now offering a daily option to our participants. The daily campers will participate in everything that our weekly campers do (separate into age groups, inside and outside activities, etc...) excluding the weekly field trips. The Daily camp spots are \$40/per child and campers can attend between the hours of 7a - 6p.

**Recreation Leader in Training Program**-- We will be offering our Rec Leader in Training program which is very similar to our teen summer volunteer program in the past. This program will help us re-coop some of the costs associated with the program such as t-shirts, field trip admissions, staff time spent on training, as well as incentives and rewards. The RLIT's will assist KZ staff in the daily schedule at camp as well as participate in ongoing trainings that helps prepare them to be future KZ staff members and hold future jobs. The cost of this 8 week program is \$175

## YOUTH SPORTS

**YOUTH TRIATHLON CAMPS** - Camps are established for participants interested in learning the components of a triathlon and how to train for an event. The camp is 8 one-hour sessions and concludes with a mini triathlon. Basic swimming, biking, running, area transitions and nutrition topics covered in camp. Camps are a stepping stone for those wishing to compete in the "Iron Hills" Youth Triathlon.

**"IRON HILLS" YOUTH TRIATHLON** - The CPRS Award Winning Youth Triathlon is scheduled for Saturday, August 8th in the Community Park. This event is in partnership with "PEAK Fitness" and "Capitol Adventure". Youth ages 7-15 years are able to participate in this exciting event with an additional Pee-Wee division for children 6 and under.

**CSD YOUTH BASKETBALL** - A great introduction to the game of basketball in a team setting for grades K – 8th. Grades K-2nd play half court while 3rd and above play full court with NBA style format followed. Fees includes jersey, shorts, trophy and one practice and one game per week (8 games). Teams are coached by volunteer coaches. There's both a Fall and Winter League offering for the coming year.

**PEE-WEE BASKETBALL** - An introduction to the game of basketball for boys and girls ages 3-6 in a fun and positive environment. This program introduces the essential skills of passing, dribbling and shooting while developing sportsmanship and a positive attitude. Hoops are lowered to teach and allow children to make their first basket. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt, participation certificate and gift card sponsored by a local vendor.

**PEE-WEE SOCCER** - Geared for boys and girls ages 3-6, this four week camp introduces the basics of soccer which include kicking, passing, shooting and being a goalie while developing sportsmanship and a positive self image. Average attendance ranges between 30 and 40 participants during these 45 minute sessions. Each child receives a T-shirt, a participation Certificate and gift card sponsored by a local vendor.

**PEE-WEE T-BALL** - This is a great introduction to the basics of baseball for boys and girls ages 3-6 in a safe and fun environment. The program introduces running bases, catching, throwing, and hitting while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 45-minute session. Each child receives a T-shirt or hat, a participation certificate and a gift card sponsored by a local vendor.

**YOUTH NFL FLAG FOOTBALL** - Participants learn the basics of football without the contact of the traditional sport. Teams start with practices then play an 8 game season. Included in the cost is an official NFL Jersey, a set of flags and a trophy for each child. High demand created the need for both a Spring and Fall offering for coed grades 2nd through 8th.

**PEE-WEE TRIATHLON**- The program is designed to test the strength and endurance with a short triathlon course created just for young athletes ages 6 and under.

**GIRLS VOLLEYBALL** - This newly formed league provides girls from 5th - 10th grade an alternative to the highly competitive leagues in the area. Ranging from beginners to advanced players, this 6 on 6 league allows girls to learn or build on existing skills while having fun during this 8 game season. Girls receive jersey and personalized trophy.

**ADDITIONAL YOUTH SPORT CAMPS**

**SPORTS-A-RIFFIC** - Expands a child's exposure from traditional sports while helping improve athletic ability and hand-eye coordination. Games such as dodgeball, shuffleboard, croquet, indoor hockey, horseshoes, ring toss, ultimate Frisbee, kickball and miniature golf and others are taught on a rotating basis. Children learn teamwork and individual accomplishment while playing many lesser-known, yet fun sports. Geared for 5 to 10 year olds with parent participation encouraged during some games.

**DODGEBALL** - Children ages 7 - 12 focus on reaction skills, hand-eye coordination and learn the importance of teamwork in this fast action game, with an emphasis on fun. Teams are formed based on age and play round-robin games on a weekly basis for this four week camp. Parent versus kid game is one of the highlights of this camp.

**CONTRACTED SPORTS CAMPS**

**VOLLEYBALL CAMP** – Boys and girls grades 5 - 8, learn the skills of competitive volleyball in a fun and progressive atmosphere. Camp starts with basic fundamentals, progressing up to a more challenging approach on skills, strategies and techniques for the more experienced players. Director Lisa Boyle has coached competitive volleyball for over 20 years and is the director of one of the largest and most respected volleyball clubs in Northern California. Camp fee includes: T-Shirt and prizes.

**U.K. INTERNATIONAL SOCCER CAMPS** (Boys and Girls ages 4 – 16) - Players are instructed by English coaches with professional or semi professional playing experience, who possess an English FA recognized coaching qualification. The camp is recreational in nature and emphasizes basic fundamental skills for players (4 - 7 years old), progressing up to a more challenging approach on skills and techniques for the older players. Camp fee includes: UK International Soccer Camp T-shirt and Certificate.

**EURO SOCCER CAMPS** - Euro Soccer Camps, for ages 5-15, are coached by professionally certified Scottish soccer coaches, who are also physical education teachers. Players are placed into beginner, intermediate and advanced groups based on age, development and experience. Players receive a t-shirt, soccer ball and certificate.

**SPORTSTIME BASEBALL CAMPS** - This popular Sportstime Baseball camp is run by Steve Horning, Professional Scout and his staff. The focus is to improve upon existing talent as well as develop new skills for children, ages 6 - 12. Sportstime employs major league and college level philosophies that address important skill development such as balance, strength, hand-eye coordination, power and accuracy. Free-T-Shirt and giveaways are included during the camp.

**YOUTH BASKETBALL PRACTICE**- Designed to give individuals and or teams an opportunity to get some more practice time without having to do it outside in the heat or rain. Practices are scheduled based on availability of district facilities. Teams must have adult supervision at all times.

## ADULT SPORTS

**ADULT SOFTBALL**- Tuesday coed, Wednesday Men's 35+ or Open Division, Thursday Men's Open Division and another Friday Men's 35+ league are offered annually. Leagues run during the Spring, Summer and Fall for ten weeks each. The cost of the leagues include a scorekeeper, umpire, balls and awards for league champions.

**40+ SOFTBALL** - This newly formed league plays 8 week seasons for those who want to bring back the youth in their softball lives. Teams are formed from a free agent list or a team can come into the league as a unit. Men ages 45+ and women 40+ play in this coed league where fun and exercise is a focus.

**ADULT 5x5 Basketball** - These Sunday afternoon leagues are offered throughout the year and run for eight weeks seasons. League fees include a scorekeeper, league officials and award for league champions. Games are played at the CSD Gym and are competitive in nature.

**ADULT 3x3 Basketball** - Eight-week long seasons are planned throughout the year on Wednesday evenings at the CSD Gym. League fees cover a gym supervisor and awards for league champs.

**ADULT OPEN GYM BASKETBALL** - Thursday nights are open gym basketball opportunities for adults to drop in and play 4 on 4 pick up games. Players of all skill levels are welcome. Open gym is year round. Players have the option of paying each night or purchasing a 5 week pass which saves them money.

**ADULT 7 vs 7 COED SOCCER LEAGUE** - For adults 18 and older this coed league plays on Wednesday evenings. The newly expanded season consists of 10 weeks and played on the synthetic field at Promontory Community Park. Top teams advance to playoffs. League fees include a field supervisor, referees, balls, and awards for league champs.

**ADULT FLAG FOOTBALL** - Adults can test their football skills in this "passing only" league without the contact of the traditional sport. Teams play on Sunday afternoons on our synthetic field for 8 week seasons in the Spring and Fall. Fees include officials, scorekeeper and flags. Teams provided their own jerseys.

**COED VOLLEYBALL (6 vs 6)** - Coed teams play on Monday evenings throughout the year at the EDHCSD Gym. League fees include a scorekeeper, official, ball, and awards for league champions.

**BOCCE BALL** - League play is for the relaxation and enjoyment of both players and spectators.

## YOUTH AND ADULT TENNIS

**TENNIS** - Pee-Wee, Pre-JR, JR I & II and Adult levels are offered through the Recreation Department. Classes are offered at Promontory Community Park and Stephen Harris Park. Private lessons are also available for all ages and skill levels.



**SPECIAL INTEREST**

**CONTRACT CLASSES** - Special interest classes led by independent contractors are offered throughout the year for all ages, abilities and interests. The District's Recreation staff strives to offer an array of interesting programs to meet resident's interests, needs and hobbies. Youth offerings include (but are not limited to): Certified Babysitting, CPR & First Aid, Various Art camps/classes, Healthy Cooking, Youth Dance (Jazz, Hip Hop, Ballet, Tap, etc.) Baton, Foreign & Sign Language, Theater, Drama, Gymnastics, Cheer, Fencing, Chess, Archery, Bocce Ball, Skateboarding, Wakeboarding, Equestrian, and Kayaking. Adult offerings include (but are not limited to): First Aid and CPR, Drawing, Painting, Dance (Ballroom, Country Line, Belly), Fitness (Tai Chi, Bootcamp, Yoga, Pilates, Zumba, etc.), Dog and Puppy Obedience, Kayaking, Foreign & Sign Language, Cooking, Piano and Photography.

**SPECIAL EVENTS**

**GENERAL SPECIAL EVENTS** - Events offered throughout the year have been included: Spring Egg Hunt, Spring & Fall Community Garage Sale, Spring & Fall Community Clean-Up, Daddy & Me Valentine Dance, Renew California Communities, Holiday Tree Lighting (co-sponsored with Chamber of Commerce & Town Center), Breakfast with Santa and Park Dedications.

**SATURDAY NIGHT IN THE PARK** - Annual summer family festivities at Community Park features: Live bands, inflatables, carnival games, business expo and concessions. This event is coordinated in collaboration with the Chamber of Commerce.

**FRIDAY NIGHT SUMMER CONCERTS** - These free five concerts are held in June, July & August at the Community Park and include: inflatables, food vendors and live music.

**50th ANNIVERSARY** - The District will be marketing and promoting our 50th year serving the community. Special events will be planned throughout the year to reach out to the community to share with them our successes and all that we have to offer.

## AQUATICS

**RECREATION SWIM** - The CSD Pool will be open for recreation swim on weekends in May and September and daily June through August. The hours will vary based on the day of the week and the location.

**SPLASH'N SUMMER NIGHTS** - The Community Pool will offer three special events this summer and the theme is "Splash'n Summer Nights". This program will capture the communities attention with its fun themes and activities like "A Pirates Party" and "Christmas in July". However, the underlying message these special events are communicating is "Lighting the Ways to Safer Waters"- A national campaign on reducing the risks of drowning. This program is funded through local sponsors.

**FAMILY SEASON SWIM PASSES** - Swim passes are designed to give community members the opportunity to enjoy the EDH Community Pool Pool without the hassle of paying an entry fee every time. It also gives families the opportunity to use the facilities at a discounted rate and be able to spend time together as a family at the pool.

**GROUP SWIMMING LESSONS** - Available for all children and adults who wish to learn to swim. Classes meet for two weeks, Monday-Thursday for 30 minutes. Class size ranges from 3-5 depending on the lesson level. The Community Pool also offers post-season lessons.

**PRIVATE SWIMMING LESSONS** - Offered to participants ages 3 and over. Any level of swimmer is encouraged to take a private swim lesson. Private swim lessons are the most effective way to improve swimming skills. Classes meet one week, Monday-Thursday, for 30 minutes. The instructor caters to whatever the participant would like to work on and focuses on improving individual skills. Lessons are offered at the Community Pool.

**DIVING LESSONS** - Offered at the Community Pool, for participants 8-17 years of age. Divers participate in group or semi-private classes. Classes review the basics of diving; approach, takeoff, positions, entry and safety. They will continue towards the more advanced class with more information and greater detail of the sport of diving. Classes are two weeks, Monday-Thursday, for 30 minutes. There is a maximum of 5 to a class.

**AQUACISE** - This water aerobic class provides participants an alternative aerobic work out. The class teaches resistance training, stretching, and slow, but powerful movement. Participants use hand weights, gloves and floats to assist in their training. Classes meet Monday through Thursday at the Community Pool from 11:00 - 11:55 am. This class can be paid for with a convenient punch card or drop-in rate.

**WATER POLO (Desperados Club)** - This program offers participants an opportunity to play locally and regionally, while experiencing this high energy game. Desperados Club meets in the spring, selected summer days and fall and will accommodate participants 11-14 years old. Games are scheduled with other USA Water Polo clubs in the area as well as tournaments that are in Davis, Stanford, Bay Area and San Diego. Developing this program into a club that is competitive, exciting and enjoyable for all is the goal.

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**SWIM-4-FITNESS** - Swimmers, ages 18 and older, with little or no experience can participate as well swimmers who swam in High School or College. Participants can use a posted work out or just practice on their own. Practices are Monday/Wednesday/Friday from 5:30am - 7:00am.

**JR. LIFEGUARD PROGRAM** - This program teaches youth, ages 11-14 the experience of Aquatic Staff personnel. Participants learn life guarding techniques, first aid, swimming rescues, swim instruction and other aquatic functions from the American Red Cross Guard Start Program. The goal, is for participants to join the EDH Aquatic staff upon reaching their 15 birthday. As part of the program, the Jr. Lifeguards have an opportunity to work directly with many lifeguards and swim instructors.

**SCUBA PROGRAMS** - People of all ages will be able to experience the exciting sport of scuba. The eXtreme scuba camp-Level I will meet for 2-weeks and introduce participants ages 9 years and up to the excitement of under water breathing. The camp will be conducted at the Community Pool. When participants are ready to continue exploring and learned more about scuba, a level-II is ready to teach them more. A PADI certification class is also available that includes classroom, pool work and open dives.

### **SENIOR PROGRAMS**

Since 2006, the CSD has collaborated with El Dorado County to provide programs and on site staff at the County's El Dorado Hills Senior Center. The Senior Center includes a library with computer access, two card/game rooms, a conference room, small lobby area, commercial kitchen; and a multi-purpose room for daily Senior Nutrition, classes and activities, special events, monthly movies and regular scheduled gatherings. The Senior Center offers an array of enticing fee based and free programs giving participants a variety of choices. Programs are offered weekdays, and have expanded into additional evening and Saturday programs.

The Senior Center offers ongoing weekly and monthly programs and additional special interest programs and classes. Year-round weekly programs include: Pinochle and Canasta, Painting Pals, Guitar Lessons, Knit & Crochet, Bridge Practice, Armchair Fitness, Chair Yoga, NIA-Movement with Purpose, Fun Bingo, Dominoes, Cribbage Lessons and the Fun Time Band rehearses two afternoons per week. Regular monthly program offerings include: Movies of the Month, French Club, Book Club, a Computer User Group, Dances featuring the Senior Fun Time Band, various guest speakers on senior health, safety and community related issues. Special interest class offerings include: French Cooking, Watercolors, Acrylics and Mixed -Media Art, Lets Uke! (ukulele lessons), Line Dance, Mah Jongg, Jewelry Making, Getting to Know Your Digital Camera, Spanish, Italian Language, Memoir Writing, Learn to Knit and Crochet, Astronomy Lectures, French Lessons, and numerous Bridge classes, games and instructional programs. Held at the CSD, four special event luncheons are co-hosted with the El Dorado County's Senior Nutrition program. These special events are attended by over 200 area Seniors. Senior Center staff also work collaboratively with El Dorado County to provide programs such as Senior Legal Services, a new Caregiver Support Group, HICAP Insurance Counseling appointments and educational programs. During the summer months, we host an evening dinner or BBQ. Bus Trips to Lake Tahoe are scheduled 6 times annually. A quarterly Senior Newsletter, Senior Spotlight, is produced and mailed to over 990 Seniors on the CSD's Senior mailing list. Additionally, Senior activities and programs are listed in El Dorado County's Senior Times newspaper and the CSD's Activity Guide.

### TEENS

**SKATE PARK** - The skate park is a supervised facility and open to the public on a set schedule throughout the year. A signed waiver is required by each participant. They are required to wear a helmet, knee pads, and elbow pads at all times. Safety classes and workshops will also be offered to promote safe skating and to help youth develop skillful and safe skating habits. The Skatepark will host 4 Skateboard Competitions each year as well as special events and 3 weeks of Skate camp during the summer. New this summer we will also be offering "Grommet Skate Hours" which is for skaters ages 4 -8 who want to come to the park and skate with out the older kids and get some tips and pointes from Skate Park Staff.

**TEEN DANCES** - Six very popular teen dances are held each year for kids in the 6th, 7th, and 8th grades. Staff will be reinforcing their safety procedures by not allowing in and out privileges, limiting dance attendance and conducting staff trainings to assist with participant behavior.

**TEEN CENTER**- The Teen Center serves students in 6th-12th grade. The Teen Center offers a computer lab, big screen TVs, video game stations, ping pong, foos ball, pool table, healthy snack bar, and a 2000 sq foot deck in the back. Participants can hang with friends, enjoy crafts, classes, games and a variety of indoor and outdoor sports. The Teen Center is open Monday thru Friday throughout the year. The hours are 2:15 - 6:30 pm when school is in session and offers a destination camp during the summer. The Teen Center has extended its hours for Friday and Saturday to add more options for teens. The first Friday of every month the center is open until 9:00 PM and twice monthly there are special Saturday evening hours packed with activity from 7:00 - 9:30 PM.

**TEEN CAMPS**- The Teen Center will offer Teen Camps during school breaks that provide an action packed fun week for local teens. New for the Summer of 2011, the Teen Center is going to pilot a a Destination Summer camp where we will be hitting the road to a new field trip every day. This camp will offer fun activities and awesome locations to get the teens out of the facility and having tons of fun all summer long. With the additonal responsibilities of being off site everyday, this summer we are also adding a temporary (12-14 weeks) 40 hour a week coordinator position onto our team.

**RECREATION DEPARTMENT**

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>959,099</b>
<p>The Recreation Department plans and implements recreation programs and leisure services for children, teens, adults, seniors and families. Example programs include: year round youth camps, youth development, dances, volunteer opportunities, volunteer park beautification projects, youth and adult sports, special interest classes, tennis programs, swim classes, teen center and skate park, youth dances, swim lessons, lifeguards, water polo, youth triathlon and training, summer concerts expanding senior programs and special events. Privates swim lessons, pool rentals for water polo, swim taems, private parties and the annual recreational swim team fees are included</p>	
<b>4000 BENEFITS AND TAXES</b>	<b>256,952</b>
<p>The district's share of the expense of employee retirement programs, health plan, payroll taxes and Worker's Compensation premiums paid by the district.</p>	
<b>5011 SALARIES - F/T</b>	<b>358,354</b>
<p>Full-time, permanent staff include one (1) Recreation Director, five (5) Recreation Supervisors, one (1) Recreation Coordinator (part-time benefited) 30 - 35 hours per week. Salaries in 8000 also include 75% of benefited front office staff.</p>	
<b>5012 SALARIES - P/T</b>	<b>507,160</b>
<p>Part-time and seasonal on-line staff who work directly with the public and serve as face-to-face leaders to provide recreational opportunities and services offered by the department. Part-time hourly wages are disbursed among all of the program areas. Includes 75% of front office staff.</p>	
<b>5013 SALARIES - OVERTIME</b>	<b>2,000</b>
<p>For all staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs and emergencies.</p>	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>7,235</b>
<p>Replacement or new equipment required for aquatics programs such as shade umbrellas, tables, backboard, and lifeguard equipment. Additional supplies are related to adult sports, year around youth programs and special events. Equipment, replacement furniture, safety equipment, repair tools for daily maintenance, and various indoor equipment supplies for the snack bar and Teen Center, Skate Park and Senior Center.</p>	
<b>5121 EQUIPMENT SERVICES</b>	<b>1,500</b>
<p>Recreation Department Copy machine maintenance contract</p>	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>132,033</b>
<p>Program supplies, crafts, art supplies, cooking supplies, games, props, admissions, tickets, games, decorations, refreshments, concessions, prizes, paper goods, sports equipment, signs/banners, awards, program shirts, score books, first aid supplies, floor tape, chalk, permits, pool supplies, and other program supplies.</p>	

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<b>5131 FUNCTIONAL SERVICES</b>	<b>180,908</b>
Youth and adult sports officials, bus transportation for excursions and all field trips, entertainment/DJ services, water service, activity guide production, Staff and volunteer fingerprinting (all), Hepatitis B inoculations, and services related to special events. Additional costs related to expanded programs, ticket purchases, special events, excursions, senior programs, skate park and teen center operations. Marketing and promotions for the District's 50th anniversary.	
<b>5142 LANDSCAPE SUPPLIES</b>	<b>30,000</b>
Supplies for volunteer projects.	
<b>5142 CONTRACT SERVICE</b>	<b>30,000</b>
Active Network fees for processing activity registration payments.	
<b>5160 OFFICE SUPPLIES</b>	<b>3,175</b>
Office supplies for administration and programs, including copier paper, ink cartridges for some printers, folders, binders, tape, file items and writing utensils.	
<b>5162 POSTAGE SUPPLIES</b>	<b>15,716</b>
Postage, including direct mailing of Recreation Activity Guide three times per year to every resident, post office box and business. Post card and special marketing postage for additional advertising purposes such as Senior Center and Teen Center newsletters.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>123,113</b>
Service fees paid to ActiveNet for technical support, consultants, guest speakers and contract instructors. Special interest class instructors are contracted by the CSD and paid a percentage of the gross receipts collected for each class, workshop, program, etc. Graphic Design services to enhance all marketing material and special mailers for District programs. Summer Concert bands, sound and lighting expenses are also included in this account.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>1,170</b>
For six (6) full-time employees: annual membership dues for California Park & Recreation Society, LERN subscription, Teen Center publications and other subscriptions for trade publications such as Aquatics and Seniors.	
<b>5190 ADVERTISING &amp; LEGAL NOTICES</b>	<b>775</b>
Employee and instructor recruitment placed in various publications as well as paid advertisements for programs.	
<b>5200 STAFF TRAINING</b>	<b>12,948</b>
CPRS training conference in southern California, March 2012, for full-time Supervisors. NAYS (National Alliance for Youth Sports) training for one (1) Recreation staff member, Computer Training, Recreation Leader training, Marketing, First Aid and CPR, various professional workshops. All training and workshops will be reviewed and carefully considered to aid each staff in their day to day direct job responsibilities.	

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<b>5202 LOCAL MEETINGS</b>	<b>75</b>
Refreshments for meetings; meetings requiring meals or other associated costs. (CPRS, Commission on Aging, NACAMA, Chamber of Commerce, Service Groups, etc.)	
<b>5210 MILEAGE AND TRAVEL</b>	<b>1,475</b>
Mileage for CSD business including onsite visits to CSD facilities or school sites, flyer distribution, trainings and other meetings and events as required.	
<b>5230 RENTAL EQUIPMENT</b>	<b>8,200</b>
Photo copier. Equipment needed for volunteer projects such as tree chippers, etc.	
<b>5231 RENTAL FACILITIES</b>	<b>2,376</b>
Facility use fees at various school sites.	
<b>5240 PRINTING</b>	<b>35,755</b>
Fees associated with printing and distributing flyers, brochures, employee handbooks, three activity guides, and other specialty jobs that cannot be done in- house such as post cards, business cards, posters, etc.	
<b>5241 UTILITIES: PHONES</b>	<b>3,600</b>
Telephone service including office phones and Nextel phone/radios.	
<b>TOTAL RECREATION</b>	<b>-755,422</b>



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<b>Recreation Total</b>					
<b>Acct. No.</b>	<b>Account Title</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Forecast</b>	<b>2011-12 Budget</b>
<b>Revenue</b>					
	Department Revenue	1,060,490	893,199	891,199	959,099
<b>Expense</b>					
4010	Payroll Taxes	94,310	91,552	90,727	91,080
4120	Employee Benefits	140,426	99,144	99,148	80,362
4130	PERS - Retirement	93,635	82,234	82,236	70,782
4140	Life Insurance	505	642	642	642
4150	Workers Comp.	24,862	36,867	31,716	14,087
5011	Salary Expense - Full-time	555,363	430,122	430,134	358,354
5012	Salary Expense - Part-time	405,139	538,761	536,979	507,160
5013	Overtime Expense	1,241	100	100	2,000
	<b>Total Salary &amp; Benefits</b>	<b>1,315,505</b>	<b>1,279,421</b>	<b>1,271,682</b>	<b>1,124,467</b>
5120	Equipment Supplies	20,141	12,585	11,735	7,235
5121	Equipment Services	375	1,500	1,500	1,500
5130	Functional Supplies	95,038	115,677	114,677	132,033
5131	Functional Services	74,649	139,701	136,701	180,908
5138	Irrigation Supplies	918	0	0	0
5139	Small Tools/Supplies	871	0	0	0
5140	Landscape Supplies	27,296	25,000	25,000	30,000
5142	Contract Service	33,403	30,000	30,000	30,000
5160	Office Supplies	5,248	6,375	3,075	3,175
5162	Postage	8,229	13,124	13,124	15,716
5171	Professional Services	136,961	115,330	109,230	123,113
5180	Dues & Publications	1,683	645	645	1,170
5190	Public & Legal Notices	479	2,300	550	775
5200	Staff Training	1,791	5,685	5,685	12,948
5202	Local Meetings	290	75	75	75
5210	Mileage	739	2,400	1,000	1,475
5230	Rental Equipment	6,565	2,000	2,000	8,200
5231	Rental Facilities	0	1,440	1,440	2,376
5240	Printing	28,111	31,555	39,905	35,755
5241	Telephone	3,899	3,600	3,600	3,600
	<b>Total Services &amp; Supplies Expense</b>	<b>446,760</b>	<b>508,992</b>	<b>499,942</b>	<b>590,054</b>
<b>Capital Expenditures</b>					
5545	Lease Payment	5,781	11,155	11,155	0
	<b>Total Fixed Asset Expense</b>	<b>5,781</b>	<b>11,155</b>	<b>11,155</b>	<b>0</b>
	<b>Total Expenses</b>	<b>1,768,046</b>	<b>1,799,568</b>	<b>1,782,779</b>	<b>1,714,521</b>
	<b>Net Income/Loss</b>	<b>-707,556</b>	<b>-906,369</b>	<b>-891,580</b>	<b>-755,422</b>

## **Fiscal Year 2012 Capital Projects Fund Description**

The Capital Projects Fund accounts for the acquisition and construction of capital assets. Typically, a capital project encompasses a purchase of land or 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 a five-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities as well as the ongoing maintenance and renovation of existing District infrastructure.

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

1. **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.
  
2. **Park Impact Fee:** A charge to developers for the cost of park improvements needed to serve a new development. Park impact fees provide up-front financing for the expansion of public facilities needed to serve a new development. The current fee(s) are listed below and are paid with the application for a building permit.

Single Family:	\$9,806
Single Family – Serrano:	\$2,452
Age Restricted:	\$5,736
Multifamily:	\$8,103
Multifamily – Serrano:	\$2,025
Mobile Home:	\$7,184

3. **Quimby In Lieu Fee:** The California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. Under this authority, the District requires 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 times the number of dwelling units. The District, at its option, may elect 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.

4. **Debt:** Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds (general Obligation bonds, Mello Roos funding) or certificates of participation (COPS).
5. **LLAD:** Special assessments are levied on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other levies in that the maximum assessment is the increase in property value created by the improvements.
6. **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 such as the 2002 Resources Bond Act – Per Capita Allocation. Conditions of use often apply to these funding sources.

It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts.

1. **Deferred Maintenance Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation. The Board adopted a complete study of the all the facilities in 2007 to serve as the basis of the funding. The current reserve for this purpose is \$407,419.
2. **Contingency Reserve:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. In Policy 3272.20, Contingency is set at 15% of revenues. The budgeted reserve is \$1,092,992.

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**El Dorado Hills Community Services District**

**2012 CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET**

**Funding Sources**

General Fund	<b>GF</b>	171,192
Deferred Maintenance/Replacement Reserve	<b>Reserve</b>	258,327
<b>Total Funding Sources</b>		<b><u>\$ 429,519</u></b>

**Capital Expenditures**

***Capital Improvements/Equipment:***

Facilities storage shed	GF	\$ 6,153
New Accounting software	GF	<u>\$ 160,000</u>
		<u>166,153</u>

***Deferred Maintenance Reserve Projects and Equipment:***

Kalithea: Asphalt striping and sealing	Reserve	\$ 2,161
Community Park: Tot lot, replace worn elements and surface area	Reserve	69,845
Waterford Park: Playground replacement	Reserve	41,524
Waterford Park: Turf and concrete repairs/replacement	Reserve	7,853
Waterford Park: Identity signage	Reserve	3,782
Ridgeview Park: Identity signage	Reserve	3,782
Overlook Park: Concrete repairs/replacement	Reserve	1,261
Reid White Park: Drinking fountain	Reserve	2,623
Ridgeview 7 Park: Concrete repairs/replacement	Reserve	564
Pavilion: Exterior repairs	Reserve	2,172
Pavilion: Wood siding	Reserve	1,752
Bertelsen Park: Restroom building surface restoration	Reserve	8,016
Bertelsen Park: Water feature equipment replacement	Reserve	2,532
Community Park: Lifeguard Room repaint	Reserve	1,128
Pavilion: A/C Unit for IT	Reserve	5,760
Community Park: Pool Equipment Room repaint	Reserve	3,480
Community Park: Pool Trellis replacement	Reserve	18,912
Pavilion: Trellis replacement	Reserve	30,384
CAB: Mechanical Door replacement	Reserve	12,672
Community Park: CAB and Pavilion alarm equipment	Reserve	22,032
Teen Center: Alarm equipment	Reserve	6,420
Oak Knoll: Roof inspections/repairs	Reserve	1,128
Oak Knoll: Alarm equipment	Reserve	2,928
Maintenance Building: Garbage enclosure/gravel storage	Reserve	984
Community Pool: Replace (5) underwater lights	Reserve	4,632
	sub-total	<u>258,327</u>

***Capital Leases***

Forklift	Parks	<u>5,039</u>	5,039
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**Total Capital Improvements and Deferred Maintenance**

**\$ 429,519**

**El Dorado Hills Community Services District  
2012 CAPITAL PROJECT BUDGET**

**FUNDING SOURCES**

General Fund	<b>GF</b>		\$ (264,963)
Park Impact Fees		<b>PIF</b>	\$ 85,499

**CAPITAL PROJECTS**

**2011-12 Request**

<b>Community Park - North field restroom</b>	40,950	24,050	65,000
Construct/Install permanent restroom facility			
<b>Customer Service Center</b>	(282,240)	(305,760)	(588,000)
Design Customer Service Center, update SUP			
<b>Serrano "J" Community Park</b>	(23,673)	(6,677)	(30,350)
Funding returned until commencement of construction			
<b>Promontory Lease Payment</b>		367,886	367,886
Payments due October and May			
<b>Government Fees</b>		6,000	6,000
3% of PIF received			
<b>Total Allocation FY2011</b>	<b>\$ (264,963)</b>	<b>\$ 85,499</b>	<b>\$ (179,464)</b>

**El Dorado Hills Community Services District  
2012 CAPITAL PROJECT BUDGET - Prior Year Funding**

**FUNDING SOURCES**

General Fund	<b>GF</b>		\$ 889,840
Park Impact Fees		<b>PIF</b>	\$ 107,160

**CAPITAL PROJECT ACCOUNT BALANCES**

**Fund Balance**

<b>Community Park - CAB Roof/HVAC</b>	605,000		605,000
Energy efficiency improvements. GF @ 52%			
<b>Community Park - Dog Park</b>	28,350	16,650	45,000
Complete design plans, update SUP, improve site access			
<b>Community Park MP</b>	35,640	30,360	66,000
Bridge area			
<b>Community Park - North Field Restroom</b>	59,850	35,150	95,000
Construct/Install permanent restroom facility			
<b>New York Creek Trail</b>	106,500		106,500
Funding to be provided to County for trail extension			
<b>Ridgeview Park</b>	50,000		50,000
Renovation of existing neighborhood park			
<b>Veteran's Memorial</b>	4,500		4,500
Administration and inspections			
<b>Windsor Point Park</b>		25,000	25,000
Redesign neighborhood park to maintain LLAD costs < \$100/yr Cost to create new LLAD is not in this proposed CIP budget			
<b>Total Prior Year Account Balances</b>	<b>\$ 889,840</b>	<b>\$ 107,160</b>	<b>\$ 997,000</b>

**COVENANTS, CONDITIONS AND RESTRICTIONS  
Fiscal Year 2011-2012**

**Source of Authority:**

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the CC&Rs.

**Activity Description:**

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts.

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

**Funding Source:**

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of \$10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

**COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL**

<b>BEGINNING FUND BALANCE</b>	<b>-97,536</b>
<b>3100 ASSESSMENTS</b>	<b>143,415</b>
Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	
<b>3510 DESIGN REVIEW FEES</b>	<b>22,000</b>
Fees collected for permits	
<b>TOTAL REVENUE</b>	<b>165,415</b>
<b>4000 BENEFITS AND TAXES</b>	<b>21,904</b>
This Fund's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.	
<b>5011 SALARIES - F/T</b>	<b>32,205</b>
Full-time salary in Compliance and Design Review includes a portion attributable to the Design Review Clerk (1 FTE).	
<b>5012 SALARIES - P/T</b>	<b>21,182</b>
Salary for CC&R Enforcement.	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>1,434</b>
The fee charged by the County for assessment billing and collection.	
<b>5160 OFFICE SUPPLIES</b>	<b>300</b>
Supplies specific to compliance and design review.	
<b>5162 POSTAGE</b>	<b>200</b>
<b>5171 PROFESSIONAL SERVICES</b>	<b>3,000</b>
Inspection Services.	
<b>5172 LEGAL SERVICES</b>	<b>8,000</b>
Counsel services primarily for CC&R enforcement.	
<b>5180 DUES &amp; PUBLICATIONS</b>	<b>8,300</b>
Subscription to Parcel Quest (property look up software) for DRC/CC&R.	
<b>5202 LOCAL MEETINGS</b>	<b>750</b>
DRC meeting refreshments and DRC thank you luncheon.	
<b>5240 PRINTING</b>	<b>300</b>
Surveys, what are CC&Rs pamphlet, DRC handbooks.	
<b>5241 UTILITIES/TELEPHONE</b>	<b>300</b>
Charge for separate phone line.	
<b>5260 ENGINEER REPORT FEES</b>	<b>575</b>
<b>5265 ADMINISTRATIVE OVERHEAD</b>	<b>30,880</b>
Expenses resulting from support services and supplies.	
<b>TOTAL EXPENSES DESIGN REVIEW &amp; COMPLIANCE</b>	<b>129,330</b>
<b>NET INCOME/(LOSS)</b>	<b>36,085</b>
<b>YEAR END FUND BALANCE</b>	<b>-61,451</b>

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Fund #11

Design Review & Compliance

Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
	<b>Beginning Fund Balance</b>	-84,142	-75,214	-93,845	-97,536
	<b>Revenue</b>				
3100	Compliance Assessment	147,368	143,415	143,415	143,415
3510	Design Review Fees	23,103	22,000	22,000	22,000
3150	Interest	3,417	0	0	0
	<b>Total Revenue</b>	<b>173,889</b>	<b>165,415</b>	<b>165,415</b>	<b>165,415</b>
	<b>Expense</b>				
4010	Payroll Taxes	4,790	3,509	3,509	4,648
4120	Employee Benefits	13,402	13,800	13,800	10,350
4130	PERS - Retirement	8,801	8,500	8,500	6,640
4150	Workers Comp.	326	507	507	267
5011	Salary Expense - Full-time	47,204	42,940	42,940	32,205
5012	Salary Expense - Part-time	435	0	6,900	21,182
5013	Overtime Expense	29	0	0	0
	<b>Total Salary &amp; Benefits</b>	<b>74,986</b>	<b>69,256</b>	<b>76,156</b>	<b>75,291</b>
5130	Functional Supplies	159	0	0	0
5131	Functional Services	0	0	0	0
5132	Government Fees & Permits	1,434	1,434	1,434	1,434
5160	Office Supplies	114	300	300	300
5162	Postage	0	200	200	200
5171	Professional Services	1,155	3,000	3,000	3,000
5172	Legal Services	32,602	33,000	8,000	8,000
5180	Dues & Publications	4,739	2,000	8,300	8,300
5202	Local Meetings	292	750	750	750
5240	Printing	29	300	300	300
5241	Telephone	0	300	300	300
5260	Engineer Report Fees	690	575	575	575
5265	Administrative Overhead	67,391	69,791	69,791	30,880
	<b>Total Services &amp; Supplies Expense</b>	<b>108,605</b>	<b>111,650</b>	<b>92,950</b>	<b>54,039</b>
	<b>Total Expenses</b>	<b>183,591</b>	<b>180,906</b>	<b>169,106</b>	<b>129,330</b>
	<b>Net Income/Loss</b>	<b>-9,703</b>	<b>-15,491</b>	<b>-3,691</b>	<b>36,085</b>
	<b>Year End Fund Balance</b>	<b>-93,845</b>	<b>-90,705</b>	<b>-97,536</b>	<b>-61,451</b>



**LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS**  
**Fiscal Year 2012**

**Source of Authority:**

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

**Activity Description:**

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

**Funding Source:**

The Assessments Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

**Engineers Report:**

An Assessment Engineer provides a formal Engineer's Report annually. SCI Consulting Group published the final report, which was brought to the Public Hearing in May 2011. For detail, please refer to the official document, available at the District's public counter, or on the District's website [www.edhcsd.org](http://www.edhcsd.org).

**Changes for Fiscal Year 2012:**

Several of the LLADs were subsidized by the General Fund in previous years. In order to maintain the sustainability of the General Fund, in fiscal year 2012 District Staff and the Assessment Engineer will conduct an LLAD survey to ascertain the readiness of property owner to revote the assessment at a higher level, or if they would prefer lowering the level of service to meet revenues.

For the 2011-12 budgets, Parks once again evaluated the Browning Reserve for deferred maintenance, and created a list of services that can be postponed until future years. Reserve levels were decreased in order to eliminate the General Fund subsidy in this year.

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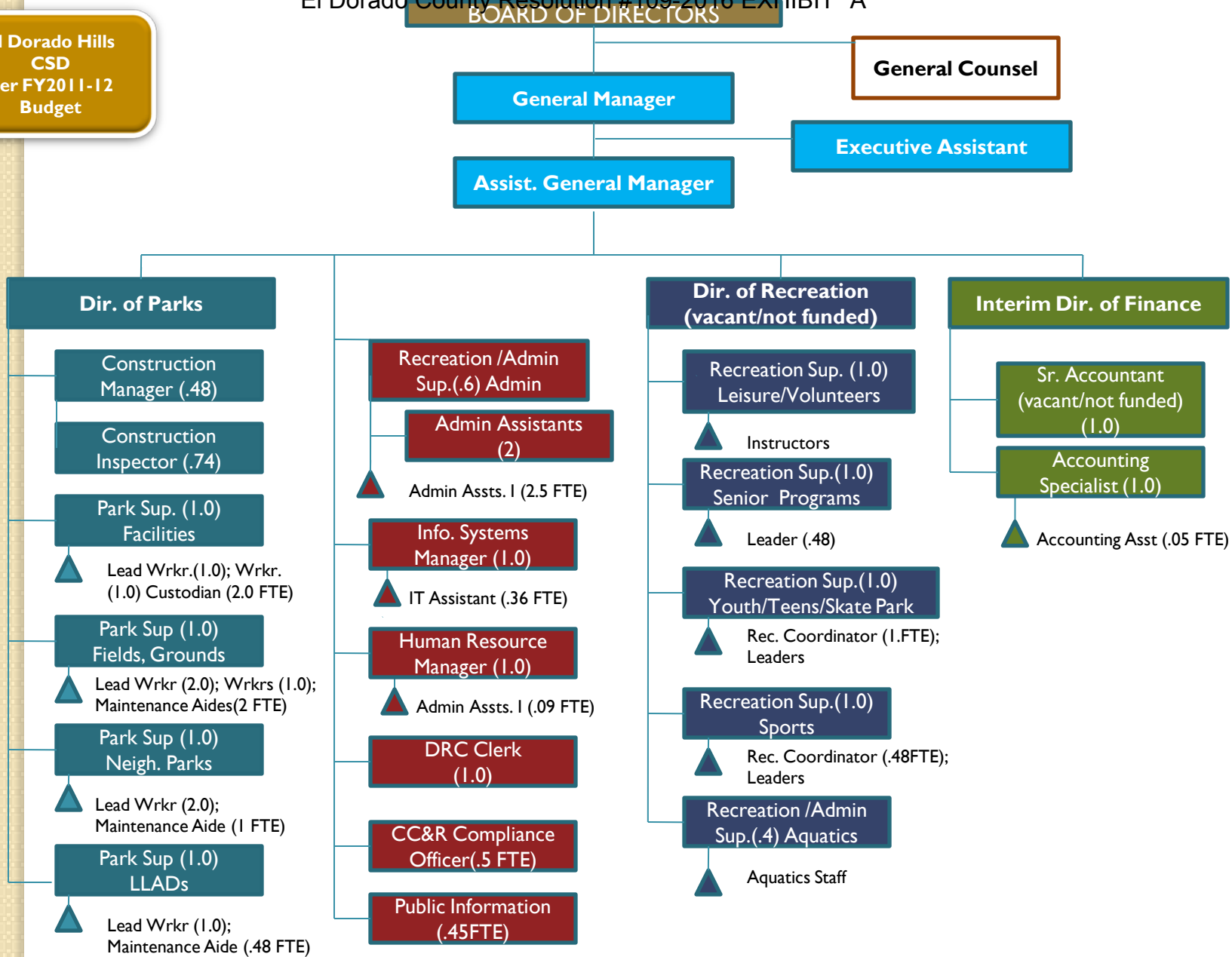
Acct. No.	Account Title	Stonegate 20	Green Valley 21	Promontory (Kalithea) 22	Promontory (CP) 22	Oakridge 23	Oaktree 24	Crescent 26	La Cresta 27	Lake Forest 30	Marina 31	Highland Hills 3 35	WOP Maint. 38	WOP Bond 61	Silva Valley 39	Bass Lake A 40	Roadway 41	Highland Hills 1&2 42	
<b>Revenues:</b>																			
3100	Assessment Revenue	47,331	17,072	96,374	96,374	16,498	22,560	12,776	16,147	18,658	0	26,595	34,881	75,800	78,490	27,522	145,770	19,738	
3300	Transfer In from General Fund	0	0	9,389	266,329	0	0	0	0	0	0	0	3,678	0	7,291	0	0	0	
<b>Expenditures:</b>																			
4010	Payroll Taxes	846	210	1,037	8,219	169	167	339	162	247	64	191	502		743	428	1,766	217	
4120	Employee Benefits	1,198	667	2,886	25,265	468	468	935	501	667	163	600	1,473		1,931	1,304	4,963	567	
4130	PERS - Retirement	1,455	523	2,013	16,959	380	375	755	404	523	144	475	1,158		1,518	1,042	3,966	452	
4150	Workers Comp.	3,325	177	916	7,339	143	141	288	136	210	54	161	423		634	363	1,501	184	
5011	Salary Expense - Full-time	7,970	2,540	9,763	82,261	1,848	1,821	3,669	1,963	2,540	701	2,309	5,631		7,370	5,055	19,256	2,194	
5012	Salary Expense - Part-time	2,066	0	2,583	15,496	194	194	426	0	426	77	0	426		1,550	129	2,053	413	
5013	Overtime Expense	154	49	188	1,585	36	35	71	38	49	14	44	108		142	97	371	42	
	<b>Salary &amp; Benefits</b>	<b>17,014</b>	<b>4,165</b>	<b>19,385</b>	<b>157,124</b>	<b>3,238</b>	<b>3,201</b>	<b>6,484</b>	<b>3,205</b>	<b>4,661</b>	<b>1,217</b>	<b>3,781</b>	<b>9,722</b>	<b>0</b>	<b>13,887</b>	<b>8,419</b>	<b>33,876</b>	<b>4,069</b>	
5110	Custodial Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5120	Equipment Supplies	10	10	0	0	10	10	10	10	10	10	10	10		10	10	10	10	
5121	Equipment Services	20	20	0	0	20	20	20	20	20	20	20	20		20	20	20	20	
5132	Government Fees & Permits	134	67	222	0	50	53	64	50	145	50	50	329	330	110	83	1,501	50	
5136	Playground Equipment	0	0	600	600	0	0	0	0	0	0	0	0	0	0	0	0	0	
5137	Park/Field Supplies	0	0	4,356	500	0	0	0	0	0	0	0	0	0	0	0	0	0	
5138	Irrigation Equipment	0	0	2,100	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	
5139	Small Tools	0	0	600	400	0	0	0	0	0	0	0	0	0	0	0	0	0	
5140	Landscape Supplies	1,970	670	4,973	2,400	770	470	970	770	820	75	970	970	0	770	1,470	7,970	970	
5142	Contract Service	8,350	6,500	17,500	22,300	3,803	1,879	8,000	1,902	1,700	550	3,000	12,000	0	23,100	12,417	31,500	3,000	
5150	Chemical Supplies	0	0	10,867	2,607	0	0	0	0	0	0	0	0	0	0	0	0	0	
5220	Fuel Expense	500	500	0	0	500	500	500	500	500	500	500	500	0	500	500	500	500	
5230	Rental Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	300	0	0	0	
5241	Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0	200	0	0	0	
5242	Water	4,500	2,310	10,297	8,000	2,000	1,000	2,750	825	800	0	1,000	0	0	9,300	4,000	9,000	1,300	
5244	Electric	250	150	0	0	200	175	225	450	150	0	0	0	0	500	600	0	225	
5245	Street Lights	400	475	0	0	1,150	450	700	100	145	0	0	0	0	1,200	2,850	0	750	
5251	General Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5260	Engineer Report Fees	1,025	370	2,087	2,087	357	489	277	350	404	0	576	755	1,634	1,700	596	3,157	427	
5265	Overhead	12,659	7,142	20,908	158,180	6,305	6,229	9,566	6,276	7,064	4,328	6,494	12,476	0	16,513	11,460	35,615	7,039	
5300	Debt Service - Prin.	0	0	0	0	0	0	0	0	0	0	0	0	48,700	0	0	0	0	
5305	Debt Service - Interest	0	0	0	0	0	0	0	0	0	0	0	0	20,022	0	0	0	0	
	<b>Service and Supplies</b>	<b>29,818</b>	<b>18,214</b>	<b>74,509</b>	<b>198,073</b>	<b>15,165</b>	<b>11,275</b>	<b>23,082</b>	<b>11,253</b>	<b>11,758</b>	<b>5,533</b>	<b>12,620</b>	<b>27,061</b>	<b>70,686</b>	<b>54,223</b>	<b>34,006</b>	<b>89,273</b>	<b>14,291</b>	
<b>Capital Expenditures</b>																			
5530	Land Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5560	Deferred Maint/Replacement	2,550	0	0	0	0	1,445	6,633	4,767	232	0	2,361	0	0	4,798	0	11,419	0	
	<b>Capital Improvement/Equipment</b>	<b>2,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,445</b>	<b>6,633</b>	<b>4,767</b>	<b>232</b>	<b>0</b>	<b>2,361</b>	<b>0</b>	<b>0</b>	<b>4,798</b>	<b>0</b>	<b>11,419</b>	<b>0</b>	
	<b>Total Expenditures</b>	<b>49,381</b>	<b>22,379</b>	<b>93,894</b>	<b>355,198</b>	<b>18,403</b>	<b>15,920</b>	<b>36,199</b>	<b>19,224</b>	<b>16,651</b>	<b>6,749</b>	<b>18,762</b>	<b>36,782</b>	<b>70,686</b>	<b>72,908</b>	<b>42,424</b>	<b>134,568</b>	<b>18,361</b>	
	<b>Total Expenditures and Other Uses</b>	<b>49,381</b>	<b>22,379</b>	<b>93,894</b>	<b>355,198</b>	<b>18,403</b>	<b>15,920</b>	<b>36,199</b>	<b>19,224</b>	<b>16,651</b>	<b>6,749</b>	<b>18,762</b>	<b>36,782</b>	<b>70,686</b>	<b>72,908</b>	<b>42,424</b>	<b>134,568</b>	<b>18,361</b>	
	<b>Net Sources/Uses</b>	<b>-2,050</b>	<b>-5,307</b>	<b>11,869</b>	<b>7,505</b>	<b>-1,905</b>	<b>6,639</b>	<b>-23,422</b>	<b>-3,078</b>	<b>2,007</b>	<b>-6,749</b>	<b>7,833</b>	<b>1,777</b>	<b>5,115</b>	<b>12,873</b>	<b>-14,902</b>	<b>11,202</b>	<b>1,378</b>	
	Beginning Fund Balance, July 1st	73,841	34,188	303,451	0	22,405	26,282	69,797	57,868	35,825	23,547	41,334	144,940	103,613	163,730	39,173	578,371	35,379	
	Ending Fund Balance, June 30th	71,791	28,881	322,825	0	20,500	32,922	46,374	54,791	37,832	16,798	49,167	146,718	108,728	176,604	24,271	589,573	36,757	
<b>Less Reserve Requirements</b>																			
2809	General Reserve	24,906	23	-15	0	24	24	20,423	23	23	12,952	22	1,357	62,528	39	20	130	23	
2810	Capital Improvement Reserve	0	0	0	0	0	0	0	0	0	0	0	121,864	0	0	0	92,845	0	
2811	Deferred Maintenance Reserve	23,159	6,742	87,479	154,407	1,770	19,577	16,739	44,140	26,127	0	34,129	5,000	0	139,753	8,845	431,528	24,598	
2812	Operating Reserve	19,879	7,170	40,477	40,477	6,929	9,475	5,366	6,782	7,836	0	11,170	14,650	0	32,966	11,559	61,223	8,290	
2813	Equipment Reserve	3,846	3,846	0	0	3,846	3,846	3,846	3,846	3,846	3,846	3,846	3,846	0	3,846	3,846	3,846	3,846	
2814	Sidewalk Reserve	0	11,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2815	Tree Mitigation Reserve	0	0	0	0	7,931	0	0	0	0	0	0	0	0	0	0	0	0	
2816	Trail Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2818	Bond Reserve	0	0	0	0	0	0	0	0	0	0	0	0	46,200	0	0	0	0	
	<b>Total Reserved Fund Balance</b>	<b>71,791</b>	<b>28,881</b>	<b>127,941</b>	<b>194,884</b>	<b>20,500</b>	<b>32,922</b>	<b>46,374</b>	<b>54,791</b>	<b>37,832</b>	<b>16,798</b>	<b>49,167</b>	<b>146,718</b>	<b>108,728</b>	<b>176,604</b>	<b>24,271</b>	<b>589,573</b>	<b>36,757</b>	

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Acct. No.	Account Title	Creekside	Bass Lake B	Francisco Oaks	Highland View	Laurel Oaks	North Commercial Blvd.	Valley View	Lake Forest	Total
		43	45	32	47	37	48	50	56	
	<b>Revenues:</b>									
3100	Assessment Revenue	86,262	0	43,874	51,449	34,760	0	0	47,813	1,016,744
3300	Transfer In from General Fund	7,182	0	0	5,819	4,470	0	0	8,157	312,315
	<b>Expenditures:</b>									
4010	Payroll Taxes	742	373	378	597	571	1,536	0	864	20,369
4120	Employee Benefits	1,599	1,098	1,065	1,732	1,632	4,555	0	2,004	57,738
4130	PERS - Retirement	1,237	837	853	1,319	1,254	3,660	0	1,540	42,843
4150	Workers Comp.	637	317	322	506	484	2,196	0	745	21,202
5011	Salary Expense - Full-time	6,007	4,065	4,139	6,402	6,088	18,489	0	7,480	209,560
5012	Salary Expense - Part-time	2,841	426	426	775	775	390	0	2,841	34,508
5013	Overtime Expense	116	78	80	123	117	268	0	144	3,949
	<b>Salary &amp; Benefits</b>	<b>13,180</b>	<b>7,195</b>	<b>7,262</b>	<b>11,453</b>	<b>10,921</b>	<b>31,094</b>	<b>0</b>	<b>15,618</b>	<b>390,170</b>
5110	Custodial Supplies	0	0	0	0	500	0	0	0	500
5120	Equipment Supplies	0	10	10	0	0	10	0	0	170
5121	Equipment Services	0	20	20	0	0	20	0	0	340
5132	Government Fees & Permits	102	88	50	139	50	50	0	308	4,075
5136	Playground Equipment	600	0	0	700	300	0	0	750	3,550
5137	Park/Field Supplies	600	0	0	300	400	0	0	1,200	7,356
5138	Irrigation Equipment	750	0	0	600	400	0	0	750	5,600
5139	Small Tools	200	0	0	300	200	0	0	500	2,200
5140	Landscape Supplies	6,090	770	1,000	4,305	1,050	11,970	0	4,410	56,603
5142	Contract Service	23,940	5,200	3,000	17,640	10,605	31,000	0	30,240	279,126
5150	Chemical Supplies	200	0	0	400	250	0	0	400	14,724
5220	Fuel Expense	375	500	500	375	375	500	0	0	9,625
5230	Rental Equipment	0	500	0	0	0	3,500	0	0	4,300
5241	Telephone	384	0	500	384	394	0	0	340	2,202
5242	Water	5,600	2,700	3,200	4,500	2,800	3,000	0	5,300	84,182
5244	Electric	1,000	850	0	800	320	300	0	900	7,095
5245	Street Lights	0	1,800	0	0	691	950	0	0	11,661
5251	General Insurance	200	0	0	100	0	0	0	0	300
5260	Engineer Report Fees	1,868	0	950	1,114	753	0	0	1,035	22,020
5265	Overhead	16,730	9,928	9,937	15,076	14,689	40,747	0	19,814	455,175
5300	Debt Service - Prin.	0	0	0	0	0	0	0	0	48,700
5305	Debt Service - Interest	0	0	0	0	0	0	0	0	20,022
	<b>Service and Supplies</b>	<b>58,640</b>	<b>22,366</b>	<b>19,168</b>	<b>46,733</b>	<b>33,777</b>	<b>92,047</b>	<b>0</b>	<b>65,948</b>	<b>1,039,517</b>
	<b>Capital Expenditures</b>									
5530	Land Improvements	0	0	0	0	0	125,000	0	0	125,000
5560	Deferred Maint/Replacement	0	10,294	1,082	0	0	11,662	0	0	57,243
	<b>Capital Improvement/Equipment</b>	<b>0</b>	<b>10,294</b>	<b>1,082</b>	<b>0</b>	<b>0</b>	<b>136,662</b>	<b>0</b>	<b>0</b>	<b>182,243</b>
	<b>Total Expenditures</b>	<b>71,820</b>	<b>39,856</b>	<b>27,512</b>	<b>58,187</b>	<b>44,698</b>	<b>259,803</b>	<b>0</b>	<b>81,566</b>	<b>1,611,930</b>
	<b>Total Expenditures and Other Uses</b>	<b>71,820</b>	<b>39,856</b>	<b>27,512</b>	<b>58,187</b>	<b>44,698</b>	<b>259,803</b>	<b>0</b>	<b>81,566</b>	<b>1,611,930</b>
	<b>Net Sources/Uses</b>	<b>21,624</b>	<b>-39,856</b>	<b>16,362</b>	<b>-920</b>	<b>-5,468</b>	<b>-259,803</b>	<b>0</b>	<b>-25,596</b>	<b>-282,871</b>
	Beginning Fund Balance, July 1st	93,196	120,327	65,396	49,248	62,309	452,617	149,209	100,354	2,846,400
	Ending Fund Balance, June 30th	114,820	80,471	81,758	48,328	56,841	192,814	149,209	74,758	2,563,529
	<b>Less Reserve Requirements</b>									
2809	General Reserve	39	53,815	21	40	3,702	176,478	27,865	19,672	404,134
2810	Capital Improvement Reserve	0	0	0	0	0	0	0	0	214,709
2811	Deferred Maintenance Reserve	60,375	22,810	59,464	23,968	35,828	14,635	0	34,437	1,275,510
2812	Operating Reserve	36,230	0	18,427	21,608	14,599	0	121,344	20,081	516,540
2813	Equipment Reserve	3,279	3,846	3,846	2,712	2,712	1,701	0	567	72,507
2814	Sidewalk Reserve	0	0	0	0	0	0	0	0	11,100
2815	Tree Mitigation Reserve	0	0	0	0	0	0	0	0	7,931
2816	Trail Reserve	14,897	0	0	0	0	0	0	0	14,897
2818	Bond Reserve	0	0	0	0	0	0	0	0	46,200
	<b>Total Reserved Fund Balance</b>	<b>114,820</b>	<b>80,471</b>	<b>81,758</b>	<b>48,328</b>	<b>56,841</b>	<b>192,814</b>	<b>149,209</b>	<b>74,758</b>	<b>2,563,529</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills  
CSD  
Per FY2011-12  
Budget



El Dorado County Resolution #109-2016 EXHIBIT "A"

Job Title		Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
<b>EDHCS D Wage Scale without COLA</b>											
General Manager	H										60.82
	2W										4,865.38
	M										10,541.67
	A										126,500
Asst General Manager	H	41.53	42.57	43.63	44.73	45.84	46.99	48.16	49.37	50.60	51.87
	2W	3,322.54	3,405.60	3,490.74	3,578.01	3,667.46	3,759.15	3,853.13	3,949.45	4,048.19	4,149.40
	M	7,198.83	7,378.80	7,563.27	7,752.36	7,946.17	8,144.82	8,348.44	8,557.15	8,771.08	8,990.36
	A	86,386	88,546	90,759	93,028	95,354	97,738	100,181	102,686	105,253	107,884
Director of Finance	H	37.22	38.15	39.10	40.08	41.08	42.11	43.16	44.24	45.34	46.48
	2W	2,977.27	3,051.70	3,127.99	3,206.19	3,286.35	3,368.51	3,452.72	3,539.04	3,627.51	3,718.20
	M	6,450.75	6,612.02	6,777.32	6,946.75	7,120.42	7,298.43	7,480.89	7,667.91	7,859.61	8,056.10
	A	77,409	79,344	81,328	83,361	85,445	87,581	89,771	92,015	94,315	96,673
Director of Parks	H	36.43	37.34	38.28	39.23	40.22	41.22	42.25	43.31	44.39	45.50
Director of Recreation	2W	2,914.65	2,987.52	3,062.21	3,138.76	3,217.23	3,297.66	3,380.10	3,464.61	3,551.22	3,640.00
	M	6,315.08	6,472.96	6,634.78	6,800.65	6,970.67	7,144.94	7,323.56	7,506.65	7,694.32	7,886.67
	A	75,781	77,676	79,617	81,608	83,648	85,739	87,883	90,080	92,332	94,640
Information System Manager	H	28.46	29.17	29.90	30.65	31.42	32.20	33.01	33.83	34.68	35.54
	2W	2,276.85	2,333.77	2,392.11	2,451.91	2,513.21	2,576.04	2,640.44	2,706.45	2,774.12	2,843.47
	M	4,933.17	5,056.50	5,182.91	5,312.48	5,445.29	5,581.43	5,720.96	5,863.98	6,010.58	6,160.85
	A	59,198	60,678	62,195	63,750	65,344	66,977	68,652	70,368	72,127	73,930
Senior Accountant	H	25.78	26.43	27.09	27.77	28.46	29.17	29.90	30.65	31.41	32.20
	2W	2,062.62	2,114.18	2,167.04	2,221.21	2,276.74	2,333.66	2,392.00	2,451.80	2,513.10	2,575.92
	M	4,469.00	4,580.73	4,695.24	4,812.62	4,932.94	5,056.26	5,182.67	5,312.24	5,445.04	5,581.17
	A	53,628	54,969	56,343	57,751	59,195	60,675	62,192	63,747	65,341	66,974
Park Supervisor Recreation Supervisor	H	22.79	23.35	23.94	24.54	25.15	25.78	26.42	27.08	27.76	28.46
	2W	1,822.81	1,868.38	1,915.09	1,962.96	2,012.04	2,062.34	2,113.90	2,166.75	2,220.91	2,276.44
	M	3,949.42	4,048.15	4,149.36	4,253.09	4,359.42	4,468.40	4,580.11	4,694.62	4,811.98	4,932.28
	A	47,393	48,578	49,792	51,037	52,313	53,621	54,961	56,335	57,744	59,187
Accounting Specialist Maintenance Lead	H	18.71	19.17	19.65	20.14	20.65	21.16	21.69	22.24	22.79	23.36
	2W	1,496.46	1,533.87	1,572.22	1,611.53	1,651.81	1,693.11	1,735.44	1,778.82	1,823.29	1,868.88
	M	3,242.33	3,323.39	3,406.48	3,491.64	3,578.93	3,668.40	3,760.11	3,854.12	3,950.47	4,049.23
	A	38,908	39,881	40,878	41,900	42,947	44,021	45,121	46,249	47,406	48,591
Maintenance Worker	H	16.94	17.36	17.80	18.24	18.70	19.17	19.65	20.14	20.64	21.16
	2W	1,355.31	1,389.19	1,423.92	1,459.52	1,496.01	1,533.41	1,571.74	1,611.03	1,651.31	1,692.59
	M	2,936.50	3,009.91	3,085.16	3,162.29	3,241.35	3,322.38	3,405.44	3,490.58	3,577.84	3,667.29
	A	35,238	36,119	37,022	37,947	38,896	39,869	40,865	41,887	42,934	44,007
Administrative Assistant II	H	16.53	16.94	17.37	17.80	18.25	18.70	19.17	19.65	20.14	20.64
	2W	1,322.42	1,355.48	1,389.37	1,424.11	1,459.71	1,496.20	1,533.61	1,571.95	1,611.24	1,651.53
	M	2,865.25	2,936.88	3,010.30	3,085.56	3,162.70	3,241.77	3,322.81	3,405.88	3,491.03	3,578.30
	A	34,383	35,243	36,124	37,027	37,952	38,901	39,874	40,871	41,892	42,940
Recreation Coordinator	H	15.79	16.19	16.59	17.01	17.43	17.87	18.32	18.77	19.24	19.72
	2W	1,263.50	1,295.09	1,327.46	1,360.65	1,394.67	1,429.53	1,465.27	1,501.90	1,539.45	1,577.94
	M	2,737.58	2,806.02	2,876.17	2,948.08	3,021.78	3,097.32	3,174.76	3,254.13	3,335.48	3,418.87
	A	32,851	33,672	34,514	35,377	36,261	37,168	38,097	39,050	40,026	41,026
Administrative Assistant I	H	14.98	15.35	15.73	16.13	16.53	16.94	17.37	17.80	18.25	18.70
	2W	1,198.12	1,228.07	1,258.77	1,290.24	1,322.50	1,355.56	1,389.45	1,424.18	1,459.79	1,496.28
	M	2,595.92	2,660.81	2,727.33	2,795.52	2,865.41	2,937.04	3,010.47	3,085.73	3,162.87	3,241.94
	A	31,151	31,930	32,728	33,546	34,385	35,244	36,126	37,029	37,954	38,903

**EDHCSD Part-time Non-Benefited Employee Salary Schedule  
Effective July 1, 2012**

<b>Positions</b>	<b>Range</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
Recreation Leader (Day Camp Leader, Scorekeeper)	1	8.00	8.40	8.82	9.26	9.72
Lifeguard	2	8.40	8.82	9.26	9.72	10.21
Water Safety Instructor	3	8.82	9.26	9.72	10.21	10.72
Recreation Leader II (Pool Attendant, Day Camp Leader II, Gym Supervisor I, Head Lifeguard)	4	9.26	9.72	10.21	10.72	11.26
Senior Head Guard	5	9.72	10.21	10.72	11.26	11.82
Recreation Leader III (Day Camp Leader III, Assistant Pool Mgr., Gym Supervisor II, Office Assistant)	6	10.21	10.72	11.26	11.82	12.41
Facilities Attendant Park Maintenance Aide	7	10.72	11.26	11.82	12.41	13.03
Pool Manager	9	11.82	12.41	13.03	13.68	14.37
Senior Pool Manager	12	13.68	14.37	15.09	15.84	16.63
Class Instructor I Administrative Assistant I (non-benefited)	13	14.37	15.09	15.84	16.63	17.46
Class Instructor II/ Recreation Coordinator/ Accounts Clerk/Administrative Assistant II	15	15.84	16.63	17.46	18.34	19.25
Graphic Designer	16	16.63	17.46	18.34	19.25	20.22
Class Instructor III	17	17.46	18.34	19.25	20.22	21.23
Facility Lead Worker	18	18.34	19.25	20.22	21.23	22.29
Public Information Specialist/ IT Specialist	20	20.22	21.23	22.29	23.40	24.57
Accounting Clerk	23	23.40	24.57	25.80	27.09	28.45
Construction Inspector	25	25.80	27.09	28.45	29.87	31.36
Construction Manager						45.50

**RESOLUTION NO. 2011-07**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
ADOPTING THE FISCAL YEAR 2011-2012 GENERAL FUND,  
CAPITAL PROJECTS, AND CC&R FUND BUDGETS**

**WHEREAS**, the Board of Directors of the El Dorado Hills Community Services District has reviewed the recommendations for the Fiscal Year 2011-2012 General Fund, Capital Projects, and CC&R Fund Budgets during the budget workshops; and,

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors does hereby approve and adopt the Fiscal Year 2011-12 Budget for El Dorado Hills Community Services District entitled General Fund, Capital Projects, and CC&R Fund Budgets.

**BE IT FURTHER RESOLVED**, that the General Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the District.

**PASSED, APPROVED AND ADOPTED** at a Regular Meeting of the Board of Directors this 30th day of June, 2011.

**AYES:  
NOES:  
ABSTAIN:  
ABSENT:**

---

Guy Gertsch, President  
Board of Directors

**ATTEST:**

---

Sandi Kukkola, Interim. General Manager  
Secretary to the Board of Directors



**RESOLUTION NO. 2011-08**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
SETTING CC&R ASSESSMENT AND DIRECTING AUDITOR OF EL DORADO COUNTY TO  
LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2011-2012**

**WHEREAS**, the per parcel assessment for enforcement of CC&Rs (Covenants, Conditions and Restrictions) for Fiscal Year 2011-2012, is hereby fixed at \$10.00 (Ten Dollars) per parcel upon all parcels of real property within the El Dorado Hills Community Services District. This assessment is pursuant to Section 50077 of the Government Code and the voters' authorization thereof at the General District Election on November 8, 1983.

**WHEREAS**, immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file the assessment roll with the Auditor of the County of El Dorado.

**WHEREAS**, upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment rolls. 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 El Dorado Hills Community Services District.

**WHEREAS**, upon receipt of the monies representing assessments collected by the County, the General Manager shall deposit the monies in the District Treasury to the credit of the CC&R fund previously established. Monies in the CC&R fund shall be expended only for endorsement of CC&Rs.

**PASSED AND ADOPTED** this 30<sup>th</sup> day of June 2011, by the following vote:

**AYES: Gertsch, Lowery, Mattock, Rogozinski, Vandegrift**

**NOES: -**

**ABSTAIN: -**

**ABSENT: -**

---

Guy Gertsch  
President of the Board of Directors

**ATTEST:**

---

Sandi Kukkola, Interim. General Manager  
Secretary to the Board of Directors

**EL DORADO HILLS  
COMMUNITY SERVICES DISTRICT**

**AGENDA REPORT**

**To:** General Manager/Board of Directors  
**From:** Sherry Shannon, Interim. Director of Finance  
**Meeting Date:** April 14, 2011  
**Report Date:** April 6, 2011  
**Subject:** Preliminary Approval of FY2012 Engineer's Report

---

**Recommended Action:**

- A. Approve Resolution for the Preliminary Engineer's Report in order to declare the District's intention to levy Fiscal Year 2011-12 annual assessments.
- B. Schedule a Public Hearing, on May 12, 2011, at 7:00 p.m., to approve budgets and assessment rates for the Landscaping and Lighting Assessment District for Fiscal Year 2011-12.

**Background:** Staff has reviewed the Landscape and Lighting Assessment District budgets for fiscal year 2012 with the Administration and Finance committee.

**Discussion:** Pursuant to Chapter 3 of the Landscape and Lighting Act of 1972; the Board of Directors shall adopt its Resolution Initiating Proceedings for the preparation and filing of an annual report for Fiscal Year 2011-12. In addition, a public hearing needs to be scheduled in order to approve the final budgets and set the assessment rates for the Landscape and Lighting Assessment Districts.

The budgets, as prepared by staff, are included within the Preliminary Engineer's Report. Several of the landscape and lighting district's continue to struggle financially and in fiscal year 2012 District staff and the Assessment Engineer will conduct an LLAD survey to ascertain the readiness of property owners to revote the assessments at a higher level, or to lower the level of service to match revenues. Areas that will need to be addressed quickly are Green Valley, Promontory, Oak Ridge, Highland Hills 3, and Bass Lake A; with many other areas to be reviewed soon after. Subsidy by the General Fund remains at 10% for the village and neighborhood parks; however, staff has included a 75% contribution towards the Promontory community park in order to cover the amount needed for maintenance and operations. A greater amount is needed for the community park in order to rebuild reserve funds for capital replacement; this amount will be determined during the LLAD reviews next year.

**El Dorado Hills Community Services District**  
**RE: FY 2011-12 Preliminary LLAD Engineer's Report**  
**April 14, 2011**

Staff would like direction as to the assessment level that the Board would like for Highland Hills 3 LLAD. The assessment level has been set at the maximum of \$985 for this preliminary report. HH3 is currently being subsidized by reserve funds in order to be able to continue general maintenance. The assessment has been set at \$399 for the past couple of years and would require \$696 per parcel in order to cover basic maintenance; an additional amount would be needed to start to rebuild reserves needed for capital repairs and replacement.

**Fiscal Impact:**      Amount Requested: \$ per budget

**Attachments:**      A. LLAD Preliminary Engineer's Report, FY 2012  
                                 B. Lake Forest Park Preliminary Engineer's Report, FY2012  
                                 C. Resolution



**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS**

**FINAL ENGINEER'S REPORT**

FISCAL YEAR 2011-12

APRIL 2011

PREPARED FOR:

**BOARD OF DIRECTORS  
EL DORADO HILLS COMMUNITY SERVICES DISTRICT**

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

**SCIConsultingGroup**

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FAIRFIELD, CALIFORNIA 94534  
PHONE 707.430.4300  
FAX 707.430.4319  
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## INTRODUCTION

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### OVERVIEW

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

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2011-12 assessments, determine the benefits received from the lighting and landscaping maintenance and improvements by property within EDHCSD and the method of assessment apportionment to lots and parcels within EDHCSD. 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 XIID of the California Constitution (the "Article"). For a more complete description of the Act and the Article, please refer to Appendix A and Appendix B.

This Report describes the Assessment Districts, any new annexations, changes to the Assessment Districts, and the proposed assessments for fiscal year 2011-12. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment Districts.

In each year for which the assessments will be levied, the EDHCSD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments 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 February 10, 2011.

The Board preliminarily approved the Engineer's Report and the proposed assessments by resolution on April 14, 2011. A notice of assessment levies has been 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 was 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 May 12, 2011.

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 EDHCSD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2011-12. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2011-12.

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 Assessment District in detail in the Report.

### **PROPOSITION 218**

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as "grandfathered assessments" and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

### **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 vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. 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**

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

**BONANDER V. TOWN OF TIBURON**

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

**BEUTZ V. COUNTY OF RIVERSIDE**

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

This Engineer's Report and the assessments are consistent with the SVTA vs. SCCOSA, Dahms and Beutz decisions and with the requirements of Article 13C and 13D of the California based on the following factors:

1. The assessment revenue derived from real property in each Assessment District is extended only on specifically identified improvements and/or maintenance and servicing of those improvements in that Assessment District and other improvements in the Assessment Districts that confer special benefits to property in that Assessment Districts.
2. The use of Assessment Districts ensures that the improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the Assessment District.
3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each Assessment District benefit the properties in that Assessment District in a manner different in kind from the benefit that other parcels of real property in the EDHCS derive from such improvements, and the benefits conferred on such property in each Assessment District are more extensive and direct than a general increase in property values.

4. The assessments paid in each Assessment District are proportional to the special benefit that each parcel within that Assessment District receives from such improvements and the maintenance thereof because:
  - a. The Engineer's Report specifically identifies the permanent public improvements that the assessments will finance;
  - b. The costs of such improvements are estimated and calculated; and
  - c. Such improvement and maintenance costs in each Assessment District are allocated to each property within each Assessment District based upon the estimated special benefits received from the improvements.
5. The general benefits from the assessments have been calculated and quantified in a manner consistent with the guidance provided by Dahms and Beutz and the special benefits to property in the Assessment District reasonably exceed the cost of the assessments.

**CERTIFICATES**

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1. The undersigned respectfully submits the enclosed Engineer's Report and does hereby certify that this Engineer's Report, and the Assessment and Assessment Diagram herein, have been computed by me in accordance with the order of the Board of Directors of the El Dorado Hills Community Services District, adopted on February 10, 2011.

\_\_\_\_\_  
Engineer of Work, License No. C52091

2. I, the Secretary of the Board of Directors, El Dorado Hills Community Services District, El Dorado Hills, California, hereby certify that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed and recorded with me on \_\_\_\_\_, 2011.

\_\_\_\_\_  
Secretary of the Board of Directors

3. I, the Secretary of the Board of Directors, El Dorado Hills Community Services District, El Dorado Hills, California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the Board of Directors on \_\_\_\_\_, 2011, by Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
Secretary of the Board of Directors

4. I, the Secretary of the Board of Directors of the El Dorado Hills Community Services District, El Dorado Hills, California, hereby certify that a Copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of El Dorado, California, on \_\_\_\_\_, 2011.

\_\_\_\_\_  
Secretary of the Board of Directors

5. I, the County Auditor, County of El Dorado, California, hereby certify that a Copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of El Dorado, California, on \_\_\_\_\_, 2011.

\_\_\_\_\_  
County Auditor

## PLANS AND SPECIFICATIONS

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The work and improvements (the "Improvements") undertaken by the El Dorado Hills Community Services District's Landscaping and Lighting Assessment Districts (the "Assessment District(s)") and the cost thereof paid from the levy of the annual assessment 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 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 El Dorado Hills Community Services District. Plans and specifications for these improvements have been filed with the General Manager of the El Dorado Hills Community Services District and are incorporated herein by reference.

"Installation" means the 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.

## DESCRIPTION OF THE DISTRICTS

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### SERVICES FOR INDIVIDUAL DISTRICTS.

The Assessment Districts provide for the installation, maintenance and servicing of Improvements located within the Assessment Districts or areas within EDHCS. The following table provides a summary of the Improvements funded in the individual Assessment Districts. A more detailed description of the Improvements is provided following the summary table.

**Table 1 – Summary of Improvements for Assessment Districts**

Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta
Landscape and Irrigation, Walkway, Entry Signs (2), Street Lights (2)	Landscape and Irrigation, Street Lights (4), Fencing, Entry Sign Walls (3)	Kalitheia Park 18 Acre Community Park	Landscape and Irrigation, Walkway, Masonry Wall, Street Lights (9)	Landscape and Irrigation, Walkway, Street Lights (4)	Landscape and Irrigation, Entry Sign Wall, Walkways, Landscape Lighting, Streets Lights (5)	Landscape and Irrigation, Entry Sign Wall, Fencing, Landscape Lighting, Walkway, Street Light (1)
Lake Forest	Marina Hill	Highland Hills 3	Wild Oaks <sup>1</sup>	Bass Lake	Roadway	Highland Hills 1 & 2
Landscape and Irrigation, Street Lights (1), Entry Sign	Street Lights (1), Street Median	Fencing, Street Lights (1), Landscaping	Nature area with Unimproved Trails, Sign, and Kiosk	Landscape and Irrigation, Walkway, Sign Walls, Street Median, Street Lights (37), Fencing, Landscape Lighting, Masonry Walls, and Open Space.	Landscape and Irrigation.	Landscape and Irrigation, Fencing and Gates, Site Lighting
Creekside Greens	Francisco Oaks	Silva Valley	Highland View	Hollow Oaks	North Commercial Blvd	Valley View
1.7 Acre Neighborhood Park, Landscape and Irrigation, Entry Sign Walls, Walls and Fencing, Walkway, Street Lights (1), Pond and Open Space	Shrubs and Trees Irrigation Systems, Masonry Walls, Walkway	1 Acre Developed Park, 0.75-Acre Archeological Preservation Area with American Indian Grinding Rocks, Benches and Trails; 1.75 Acres Open Space, Street Lights (9)	4 Acre Park Irrigation, Turf Area, Concrete Walk, Concrete Header, Planting / Bark Area, Electric Service	1.7 Acre Park, Landscaping, Turf, Irrigation Systems, Trees, Shrubs, Ground Cover, Tubular Steel Fencing, Gate and Turf Stone, Street Lights (6)	Landscaping, Irrigation Systems, Hardscaping, EDH Entry Monument, 24 street lights, Litter removal	41.4 acres of community, neighborhood and school parks
Hawk View	Bell Ranch					
.90 Acre Neighborhood Park, Open Space, 2 Street Lights, Entry monument, medians and sidewalks	1.8 Acre Neighborhood Park, Open Space, Trails, 2 street lights, Entry Monument, medians, landscaping					

<sup>1</sup> Only natural, open space is included. There are no additional landscaping improvements. There are no lighting improvements within the Assessment District.

**ASSESSMENT DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED**

A description of the boundaries, areas maintained and Improvements are described in detail below for each Assessment District.

**Stonegate**

This District contains all parcels within the Stonegate Village development. Areas of improvement are:

- 3,700 square feet of landscaping at the St. Andrews Drive entrance. Landscaping includes trees, shrubs, ground cover, and an irrigation system
- Two (2) wooden entry signs.
- Two (2) streetlight located at Tam O'Shanter & St. Andrews Drive; Harvard Way and Silva Valley Parkway
- A firebreak within the Stonegate subdivision on the west and north boundary.
- 83,000 square feet of landscaping along the north side of Harvard Way and the west side of Silva Valley Road, adjacent to the Stonegate subdivision. Landscaping includes trees, shrubs, turf, natural grass, and an irrigation system.
- 34,628 square feet of concrete walkways on the north side of Harvard Way and the west side of Silva Valley Road.

**Green Valley**

This District contains all parcels within the Green Valley Hills development. Areas of improvement are:

- 93,980 square feet of Landscaping along the eastern boundary of the subdivision fronting on Salmon Falls Road and Lakehills Drive, from Green Valley Road to the northern boundary of the subdivision. The landscape corridor along the southern boundary of the subdivision on Green Valley Road. Landscaping includes trees, shrubs, ground cover, and an irrigation system
- 3,855 linear feet of redwood fencing and forty (40) brick pilasters along Lakehills Drive, Salmon Falls Road and Green Valley Road.
- Two (2) entry signs at Salmon Falls Road & Village Center Drive. One (1) entry sign at Salmon Falls Road & Green Valley Hills Road.

- Four (4) streetlights located at Village Center Drive & Kensington Drive; Village Center Drive & Bancroft Drive; Village Center Drive & Salmon Falls Road; Village Center Drive & Bates Circle.

### Promontory

This District contains all parcels within the Promontory Villages 1, 2, 3, 4, 5, 6, 7 and 8. The improvements maintained and serviced throughout the District include:

#### Kalitheia Park:

- Large irrigated turf play area with additional irrigated landscaped areas consisting of trees, shrubs, and ground cover.
- Natural landscaped areas consisting of native Oak trees and several large rock formations
- Lighted off-street parking lot
- Covered picnic/shade structures
- Picnic tables, BBQs, park benches, and trash receptacles
- Drinking fountain
- Tot lot play structure
- Natural Rock & Masonry retaining walls
- Sport field is a combination of Baseball field, & Soccer field,
- One (1) monument entry sign consisting of rock masonry with brass letters.
- Irrigation system including a pump
- Hardscape areas which include paved walkways and wrought iron fencing.

#### Promontory Community Park:

- Large irrigated turf play area with additional irrigated landscaped areas consisting of trees, shrubs, and ground cover.
- 95,982 square feet of lighted parking lot, pedestrian walkways and tennis courts.
- Sports fields including two (2) baseball fields, one (1) synthetic turf soccer field and one (1) synthetic turf bocce ball field with six (6) sport court bleachers and two(2) electronic scoreboards.
- Three (3) shaded playgrounds and one (1) sprayground
- Two (2) uncovered picnic areas
- One (1) covered group picnic area with ten picnic tables and large BBQ
- Two (2) restroom buildings
- Four (4) drinking fountains
- 5,874 linear feet of chain link fence, wrought iron fence and masonry walls.
- Twenty (20) park benches and ten (10) trash receptacles.

Services provided include all necessary service, operations and maintenance required to keep the improvements in a healthy, vigorous condition.



### Oakridge

This District contains all parcels within the Oak Ridge Village development. Areas of improvement are:

- 38,410 square of landscaping and irrigation along the east side of El Dorado Hills Boulevard, the east side of Tah-Nee Way along the wall on the southeast corner of the intersection of Harvard Way and Tah-Nee Way, and the median on Woedee Drive.
- Nine (9) street lights located at Woedee Drive; Adams Court; Tah-Nee Way; northeast corner of El Dorado Hills Blvd. & Woedee Drive; southeast corner of Harvard Way & Tah-Nee Way.
- 25,522 square feet of CMU/stucco wall running along Tah-Nee Way, Harvard Way, El Dorado Hills Blvd., and the southern boundary of the subdivision.
- 35,500 square feet of asphalt pedestrian walkway along El Dorado Hills Blvd.

### Oaktree

This District contains all parcels within the Oak Tree Village development. Areas of improvement are:

- Three (3) streetlights located at Downieville Drive & El Dorado Hills Boulevard; Timberline Ridge Road & El Dorado Hills Boulevard; Campbell Ranch Road & El Dorado Hills Boulevard; ;
- 11,400 square feet of landscaping in the landscape easement south of Green Valley Road adjacent to Oak Tree Village along the east and west sides of El Dorado Hills Boulevard to Timberline Ridge Road and the pedestrian walkway along the west side of El Dorado Hills Boulevard to Telegraph Hill Road.
- 12,500 square feet of asphalt pedestrian walkway along the west side of El Dorado Blvd. to Telegraph Hill Road.

### Crescent

This District contains all parcels within the Crescent Ridge subdivision. Areas of improvement are:

- 48,743 square feet of landscaping and irrigation along the east and west sides of Finders Way in Lots A, B, C, & D. Landscaping includes trees, shrubs, native grasses, and an irrigation system
- 67,903 square feet of open space area.
- Stone faced entry sign at subdivision entryway along Finders Way.
- 32 stone faced bollards.
- 3,250 square feet of asphalt pedestrian walkways.

- Five (5) streetlights located at Finders Way & Platt Circle #746; Platt Circle #747; Platt Circle & Finders Way #748; Platt Circle & Arches Way; Park Drive & Arches Way.

#### Additional Improvements – Zone B

- Approximately 4,420 sq. ft. of median/island located on Smokey Mountain Circle adjacent to Lots 105 and 106 of Crescent Hills, Unit 1, 4,400 sq. ft. of bark ground covering around an existing Blue Oak tree.

Maintenance of the median/island includes weed control; bark replacement as needed, and an annual inspection of the oak tree by a certified arborist. No water service is included.

#### La Cresta

This District contains all parcels within the La Cresta development Units 1, 2 & 3. Areas of improvement are:

- 5,407 square feet of landscaping along Wilson Boulevard beginning at Ridgeview Drive near the La Cresta entryway monument, the eastern boundary of the La Cresta 1 subdivision, and ending at the La Cresta 3 southern boundary.
- 41,260 square feet of weed abatement.
- 800 linear feet of stucco wall with wrought iron fence.
- 1,018 linear feet of wrought iron fence.
- 1,337 linear feet of wooden fence.
- 165 linear feet of stucco entry sign wall with lights located at the corner of Wilson Blvd and Ridgeview Dr.
- 12,240 square feet of concrete walkway
- One (1) streetlight located at Wilson Blvd and Ridgeview Dr.

#### Lake Forest

This District contains all parcels within the Waterford and Winter Haven subdivisions. Areas of improvement are:

- 7,900 square feet of limited landscaping and irrigation along the west side of Lakehills Drive, adjacent to Waterford and Winterhaven subdivisions. Landscaping includes trees, shrubs, native grasses, and irrigation system.
- One street light at the intersection of Lakehills Drive and Cromwell Court.
- Entry sign at the intersection of Lakehills Drive and Cromwell Court.

### Marina Hill

This District contains all parcels within the Marina Hill Unit 6 subdivision.

- One street light at the intersection of Outrigger Court and Outrigger Drive.
- One street median on Outrigger Court.

### Highland Hills 3

This District contains all parcels within the Highland Hills Units #3 and #4 development. Areas of improvement are:

- 2,298 linear feet of redwood fencing with thirty-seven (37) brick pilasters along Silva Valley Road.
- One street light located on the north side of West Gilmore Way.
- 10,000 square feet of landscaping.

### Wild Oaks

This District contains all parcels within the Timberline Village, Fairchild Village, Oak Tree Village, Franciscan Village, Crown Village, Crown Valley and St. Andrews (north portion) subdivisions. The District lies generally south of Green Valley Road, north of the SMUD PG&E Easement, west of Silva Valley Road and to the western boundaries of the Francisco Oaks, Crown Village and Crown Valley subdivisions.

- 8.2 acres of native oak trees and grass including unimproved trails.
- 2,400 lineal feet of Barbwire fence and a 5 rail galvanized access gate.
- Three (3) park signs, benches and trash receptacles.

### Bass Lake

This District contains all parcels within the Bass Lake Village development. Areas of improvement are:

- 47,769 square feet of landscaping along Bass Lake Road, the entrance, along Alyssum Circle, and Tea Rose Drive. The landscaping includes trees, shrubs, turf, natural grass, and an irrigation system
- 1,190 linear feet of wooden rail fence with twenty-seven (27) brick pilasters along Bass Lake Road at the entrance of the project.
- Twenty-one (21) streetlights located at the intersections in units 1 and 2.
- 11,058 square feet of concrete walkway along Bass Lake Road.
- 139,548 square feet of Open Space located on Lots A, B-1, and B-2.
- Entry sign walls and lighting at entrance to project. The monument sign is 19'W x 15'H with plastic lettering.
- 115 lineal feet of masonry block wall located on Bass Lake Road streetside.

### Additional Improvements – Zone B

- 42,532 square feet landscaping and irrigation.
- 360 linear feet of tubular steel fencing.
- 387 linear feet of concrete header, six inch wide.
- Two (2) monument entry signs.
- 1,042 lineal feet of masonry wall.
- 800 square foot median at Madera Parkway.
- Fifteen (15) 3' x 3' x 6.5' stone pilasters.
- Landscape lighting system.
- Sixteen (16) Street Lights.

### Roadway

This District contains all parcels within the boundaries of the EDHCSD and includes zones of benefit for the identified parcels that are subject to the assessments. Areas of improvement include landscape medians, setback landscaping and street lighting along major roadways in EDHCSD with a total of 225,850 square feet of landscaping and irrigation.

### Highland Hills 1, 2 & 4

This District contains all parcels within the Highland Village Units #1, #2 and #4A development. Areas of improvement are:

- 2495 square feet landscaping along Silva Valley Road at the entrance to the development. The landscaping includes trees, shrubs, turf, natural grass, and an irrigation system.
- Five (5) streetlights.
- Accent lights (6 each).
- Entryway signing and pilasters.
- 114 linear feet of tubular steel fencing and gates.

### Creekside Greens

This District contains all parcels within the Creekside Greens subdivision. Areas of improvement are:

- 1.7 acre neighborhood park.
- 68,000 square feet of landscaping including planting for all park (Lot 'A') and landscape corridors including trees, shrubs, vines and lawn within the park and landscape corridors.
- Lot A-2 , pond and wetlands including pond aeration system, pond and wetlands interpretive sign.

- Irrigation systems including a pump.
- 2 masonry sign walls and 536 linear feet concrete masonry sound wall.
- 13,908 square feet concrete walkway, bicycle path, pedestrian walkways, and concrete mow bands.
- 2,985 linear feet of tubular steel fencing and 300 linear feet of cyclone fencing.
- 200 linear feet concrete header, six inch wide.
- One (1) play structure
  
- One (1) drinking fountain
- Three (3) park security lights and one (1) streetlight
- Additional site amenities include barbecues, picnic tables, trash receptacles and doggie pots

### Francisco Oaks

This District contains all parcels within the Francisco Oaks subdivision. The district contains the landscaped area and masonry walls along Francisco Drive, Brittany Way, Coronado Drive, and Cambria Way within the Francisco Oaks Subdivision. Areas of improvement are:

- Approximately 21,685 square feet of landscaping consisting of turf, trees, shrubs, ground cover, and irrigation system.
- 2,322 linear feet of masonry wall.
- 7,500 square feet of asphalt walkway.

### Silva Valley

This District contains all parcels within the Timberline Village and Fairchild Village subdivisions. Areas of improvement are:

- 108,698 square feet of landscaping located on the west side of Silva Valley Road, north and south of Fairchild Drive and Charter Way and at the pedestrian bridge area adjacent to New York Creek. Landscaping includes trees, shrubs, ground cover, and an irrigation system
- 7,063 linear feet of redwood fence with eighty-three (83) brick pilasters located along Silva Valley Road.
- Four (4) brick entry sign walls located on the corners of Fairchild Dr. and Silva Valley Road and at Charter Way and Silva Valley Road. The brick sign wall is 4 ½'H x 14 ½' W containing metal lettering.
- One (1) 500 square foot pedestrian foot bridge at New York Creek.
- 43,279 square feet of concrete walkway along Silva Valley Road, Charter Way, Fairchild Dr, and the pedestrian foot bridge.
- Nine (9) Street Lights at the following locations: Charter Way and Silva Valley Road; Fairchild Drive and Silva Valley Road; East and West entrance of pedestrian bridge (decorative lamps); Timberline Ridge and Silva Valley Road;

Shortridge Court and Silva Valley Road; Elbe Court, New York Creek Court (decorative lamp); Shortridge Court. (decorative lamp)

- One (1) acre developed park including irrigated turf, walkways, benches, picnic tables and playground and other site amenities such as a drinking fountain and doggie pot.
- Two (2) park signs, one for the developed park and one for the Indian grinding rock.
- .75-acre archeological preservation area with American Indian grinding rocks, benches and trails;
- 1 acre of preserved open space.

### Highland View-Highland Hills-Sterlingshire Village

This District contains all parcels within the Sterlingshire Village, Highland Village, Highland Hills and Highland View subdivisions. Areas of improvement are:

- 4-acre park site.
- 120,509 square feet of irrigation which includes a pump.
- 113,920 square feet of turf area.
- 5,844 square feet of concrete walk.
- 305 linear feet of concrete header.
- 59,184 square feet of planting/bark area which includes trees & shrubs.
- Electric Service
- Picnic tables, barbeque, trash receptacles, doggie pots and benches
- Playground structures and related site improvements
- One (1) Drinking fountain
- Signage

### Hollow Oaks

Hollow Oaks includes the all parcels within the Hollow Oaks subdivision. Areas of improvement are:

#### Laurel Oaks Park

- Approximately 1.7 acres of landscaping at the park site consisting of turf and irrigation system, trees, shrubs & ground cover, picnic tables, barbeques, drinking fountain and benches.
- 
- 325 lineal feet of tubular steel fencing and gate (open space areas)
- 2,164 square feet of turf stone (access road)
- 51,088 square feet of turf area.
- 3,258 square feet of walkways.
- 2,071 square feet of basketball court
- One (1) monument park entry sign.

- One (1) tot lot play structure
- Six (6) streetlights.

Lot C:

This area is a gated emergency access road with an automatic gate, asphalt roadway which includes landscaped areas along the both sides of the roadway. Landscaped area includes trees, shrubs and bark.

### **North Commercial Boulevard**

This District contains parcels along the northern portion of El Dorado Hills Boulevard. Areas of improvement are:

- Approximately 133,810 square feet of landscaping consisting of turf, trees, shrubs, irrigation system and groundcover.
- 37,125 square feet of concrete walkways.
- 24 street lights

### **Valley View**

This District contains within the Valley View specific plan. Areas of improvement are:

#### **Community Park**

- 40,000 SF Aquatic / Community Center including a gym, meeting rooms, patio, kitchen, locker rooms, indoor basketball courts, indoor running track, and indoor recreation / lap pool.
- Outdoor aquatic center including a wave pool, splash and slide activity area, lazy river, competition lap pool, diving pool, and picnic area.
- 10 lighted tennis courts
- 6 picnic shelters with tables and grills
- Gazebo
- Large central plaza with splash or spray water feature
- Linear water feature
- 1.1-acre dog park
- 2 outdoor basketball courts
- 10,000 SF Maintenance Facility
- Three parking lots and parallel on-street parking
- Large play area
- Large turf area
- 1.3-acres of botanical gardens
- Trails and paths through natural open space
- Interpretive signs

- 30,000 SF administrative facilities

#### Elementary School Park

- 2 multi-use sports fields
- picnic area
- play structures
- trails and paths
- restroom

#### North Park

- 110 person amphitheatre
- Council ring
- Picnic areas with tables
- Walking Trails
- Exercise course
- Interpretive signs
- Restroom
- Open space trails
- Onsite parking

#### South Park

- 2 full-size basketball courts
- 2 play areas
- Picnic area with grills and tables
- Horseshoe pit
- Bocce court
- Large turf area
- Running trail
- Wayfinding kiosk
- Open space trails
- Onsite parking

#### Hawk View

- .90 Acres of parkland which includes the following site furnishings: 1 Play structure, 50 CY Fibar fall zone material, 4 Benches, 1 Barbeque, 2 Tables, 1 Trash receptacle, 1 Drinking fountain
- 1.4 Acres of open space
- 2 Street lights
- 1 Entry monuments
- 3 Medians



- 260 LF concrete mow curb
- 4300 SF concrete sidewalk/pads

### Bell Ranch

- 1.80 Acres of landscaped parkland which includes the following site furnishings: 1 Play structure, 50 CY Fibar fall zone material, 8 Benches, 2 Barbeque Grills, 6 Tables, 1 Trash receptacle, 1 Drinking fountain, 1 Park entry sign, 1 Water Feature, 1 Shade structure
- 3.97 Acres of open space
- Streetscaping fronting the park.
- 2475 LF pedestrian trails
- 2 Street lights
- 1 Entry monument
- 1 Park kiosk/information sign
- 2 Medians
- 379 LF concrete mow curb
- 10,854 SF concrete sidewalk/pads
- 1 ADA Ramp
- 11,050 SF asphalt parking lot

LEVY SUMMARY BY DISTRICT

Table 2 – FY 2011-12 Assessment Revenues

FY 2011-12 Total											
District Designation	District Name	Assessment Levy	M&O	Debt Service	Roadway	FY 2011-12 Proposed Levy Per Unit			FY 2011-12 Maximum Levy Per Unit		
						Zone A	Zone B		Zone A	Zone B	
20	Stonegate	\$47,331				\$105.65			\$105.65		
3	Green Valley	\$17,072				\$76.90			\$76.90		
25	Promontory	\$192,748				\$260.47			\$260.47		
5	Oakridge	\$16,498				\$289.44			\$289.44		
7	Oaktree	\$22,560				\$128.18			\$128.18		
15/16	Crescent	\$12,776					\$58.92	\$64.50		\$117.84	\$129.00
17	La Cresta	\$16,147				\$158.30			\$158.30		
18	Lake Forest	\$18,658				\$38.71			\$38.71		
26	Marina Hill	\$0				\$0.00			\$335.82		
22	Highland Hills 3	\$26,595				\$985.00			\$985.00		
27	Wild Oaks		\$34,881			30.20			\$98.00		
27	Wild Oaks			\$75,800		67.80			\$98.00		
8	Silva Valley	\$78,490				\$213.87			\$213.87		
12	Bass Lake A	\$27,522				\$99.00			\$99.00		
13	Bass Lake B	\$0				\$0.00			\$418.18		
28	Roadway				\$145,770	\$30.00			\$30.00		
21	Highland Hills 2	\$19,738				\$224.30			\$224.30		
23/24	Creekside	\$86,262					\$472.64	\$166.49		\$675.20	\$237.84
30	Francisco Oaks	\$43,874				\$430.14			\$430.14		
31	Highland View	\$51,449				\$111.12			\$111.12		
33	Hollow Oaks	\$34,760				\$351.11			\$351.11		
37	North Commercial Blvd	\$0				\$0.00			\$2,224.98		
38	Valley View	\$0				\$0.00			\$601.94		
39	Bell Ranch	\$0				\$0.00			\$877.69		
40	Hawk View	\$0				\$0.00			\$555.49		
<b>Total:</b>		\$712,480	\$34,881	\$75,800	\$145,770						

The authorized maximum assessment rates for Silva Valley, Highland View-Highland Hills-Sterlingshire Village and Hollow Oaks is subject to an annual adjustment 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 adjustment not to exceed 3%. Any change in the CPI in excess of 3% 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%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2009 to December 2010 was 1.52%. Therefore, the maximum authorized assessment rates for Silva Valley, Highland View-Highland Hills-Sterlingshire Village and Hollow Oaks for fiscal year 2011-12 is increased by 1.52%.

The authorized maximum assessment rates for Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory and Stonegate is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"). As the amount of the annual increase in the CPI from December 2009 to December 2010 is 1.52%, the maximum authorized levy rate for

fiscal year 2011-12 is 1.52% above the maximum levy rate for fiscal year 2010-11 for Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory and Stonegate.

The authorized maximum assessment rates for North Commercial Blvd, Valley View, Bell Ranch and Hawk View is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI") plus an additional 1%. As the amount of the annual increase in the CPI from December 2009 to December 2010 is 1.52%, the maximum authorized levy rate for fiscal year 2011-12 is 2.52% above the maximum levy rate for fiscal year 2010-11 for North Commercial Blvd, Valley View, Bell Ranch and Hawk View.

Including the authorized annual adjustment, the maximum authorized assessment rates for fiscal year 2011-12 are as listed in Table 2 - FY 2011-12 Assessment Revenues on the previous page. The proposed assessment rates for FY 2011-12, which can be equal to or less than the maximum authorized assessment rate, are listed in this table as well.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report explains of the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment Districts.

The method used for apportioning the assessment 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. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Engineer's report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment Districts.

### DISCUSSION OF BENEFIT

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 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 Improvements to be

provided with the assessment proceeds. These types of special benefit are summarized as follows:

- A. PROXIMITY TO IMPROVED LANDSCAPED AREAS AND OTHER PUBLIC IMPROVEMENTS WITHIN THE ASSESSMENT DISTRICTS.
- B. ACCESS TO IMPROVED LANDSCAPED AREAS AND OTHER PUBLIC IMPROVEMENTS WITHIN THE ASSESSMENT DISTRICTS.
- C. IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICTS.
- D. EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS.
- E. CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL AND COMMERCIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- o Proximity
- o Expanded or improved access
- o Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and

that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

#### **BENEFIT FACTORS**

The special benefits from the Improvements are further detailed below:

- **Proximity to improved landscaped areas within the Assessment Districts**

Only the specific properties within close proximity to the Improvements are included in the Assessment Districts. Each of the Assessment Districts has been narrowly drawn to only include the properties that receive special benefits from the Improvements. 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.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment Districts would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment Districts, they provide a direct advantage and special benefit to property in the Assessment Districts.

- **Access to improved landscaped areas within the Assessment Districts**

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

- **Improved views within the Assessment Districts**

The EDHCS, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment Districts. The properties in the Assessment Districts enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment Districts.

- **Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements**

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment Districts, the residential, commercial and other benefiting properties in the Assessment Districts do not have large outdoor areas and green spaces. The landscaped areas within the Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Assessment Districts because such properties have uniquely good and close proximity to the Improvements.

- **Creation of Individual Lots for Residential and Commercial Use That, in Absence of the Assessments, would not have been Created**

In most of the Assessment Districts, the original owner/developer(s) of the property within the Assessment Districts agreed unanimously to the assessments. The assessments provide the necessary funding for public improvements that were required as a condition of development and subdivision approval. Therefore, such assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Therefore, in absence of the assessments, the lots within most of the Assessment Districts would not have been created. These parcels, and the improvements that were constructed on the parcels, are direct advantage and special benefit from the assessments.

#### **GENERAL VERSUS SPECIAL BENEFIT**

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are "over and above" what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment Districts was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside a Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment Districts would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (Dahms) are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, 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. Moreover, the most significant special benefit to property in the Assessment District from the Assessments is the creation of new lots for residential, commercial and other types of development. Similar to the Pomona services, the creation of lots is a tangible special benefit that is enjoyed by the properties in the Assessment District and is not provided to other real property in general or the public at large. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

#### **BENEFIT FINDING**

In summary, real property located within the boundaries of the Assessment Districts distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment Districts have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment Districts receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

Without the Assessments, the public improvements within the Assessment Districts would not be maintained and would turn into brown, unmaintained and unusable public improvements and public lands. If this happened, it would create a significant and material



negative impact on the desirability, utility and value of property in the Assessment District. Most importantly, without the Assessments, the developed properties would not exist, because the subdivisions and development proposals would not have been approved. The Improvements are, therefore, clearly above what otherwise would be provided and the Improvements uniquely and specially benefit parcels in the Assessment District in a way that is not enjoyed by the general public or other property. We therefore conclude that all the landscaping Improvements funded by the Assessment are of special benefit to the identified benefiting properties located within the Assessment Districts and that the value of the special benefits from such Improvements to property in the Assessment Districts reasonably exceeds the cost of the Assessments for every assessed parcel in the Assessment Districts. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.) Any general benefits to surrounding properties outside of the Assessment Districts, if any there were, are collateral and conferred concomitantly.

Although the analysis summarized above concludes that the benefits are solely special, as described above, consideration is made for a portion of the benefits from park and recreation Improvements being general because such improvements can be used by the public at large. Therefore, a more conservative approach for park and recreation Improvements is to estimate a percentage of general benefits from such Improvements and establish a requirement for funding from other sources to cover any general benefits from in the Assessment Districts with park and recreation Improvements.

One measure of general benefits from park and recreation Improvements is the percentage of time such park and recreation Improvements are used by individuals who are not residents, employees, customers or property owners in the Assessment District. Field surveys conducted by SCI in many other similar communities in California have found that for similar local parks such as those within certain Assessment Districts, typically 5% of the park users do not live or work within the Assessment District. This is a measure of the general benefits to the public at large. When people outside the Assessment District use parks, they diminish the availability of parks for property within the Assessment District. Therefore, another 5% of general benefits are allocated for any general benefit to property within the Assessment District and any other benefits to property outside of the Assessment District. Combining these two measures of general benefits, we conclude that 10% of the benefits from the park and recreation Improvements may be general benefits.

For each of the Assessment Districts funding parks and recreation Improvements, the EDHCSD will contribute from sources other than the assessments, a minimum of 10% to cover any general benefits. These contributions will serve to offset any general benefits.

Moreover, the EDHCSD will contribute over \$3.1 million in fiscal year 2011-12 for the maintenance and improvement of community parks, athletic fields, aquatics and other park, recreation and landscaping improvements located throughout the EDHCSD. These

contributions for other permanent public improvements in the EDHCSD more than offset any other general benefits from the Improvements in each Assessment District.

#### **METHOD OF ASSESSMENT**

The second step in apportioning assessments 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 Equivalent benefit units (SFE or "Benefit Units"). This benefit unit 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 a single family home; such properties are assigned one benefit unit which is one Single Family Equivalent 1 SFE.

#### **Residential Properties**

All improved residential properties with a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for El Dorado County, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the District from the 2000 Census and dividing it by the total number of such households, finds that approximately 2.73 persons occupy each single family residence, whereas an average of 2.33 persons occupy each condominium. The ratio of 2.73 people on average for a single family residence and 2.33 people per dwelling unit in a condominium unit results in a population density equivalent of 0.86 for condominiums. Next the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.67 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

#### **Commercial / Industrial Properties**

The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously

are also related to the average number of people who work at commercial/industrial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Table 2, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Table 2 - Commercial/Industrial Density and Assessment Factors

<b>Type of Commercial/Industrial Land Use</b>	<b>Average Employees Per Acre <sup>1</sup></b>	<b>SFE Units per 1/5 Acre <sup>2</sup></b>
Commercial	24	0.50
Office	68	1.42
Shopping Center	24	0.50
Industrial	24	0.50
Self Storage or Parking Lot	1	0.05
Golf Course	3	0.063

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels are applied by the fifth acre of commercial/industrial use land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

**Vacant/Undeveloped Properties**

Vacant residential properties are assigned 1.0 SFE.

The procedure used to arrive at each parcel's annual levy amount is:

*Balance to Levy / Total Benefit Units in District = Parcel Levy Amt.*

With the exception of the following districts:

#### **Crescent Ridge**

Zone B pays an additional amount for maintenance of their entrance sign.

#### **Wild Oaks**

All parcels in Wild Oaks, Silva Valley and Oak Tree pay for the bond service (with an exception of 53 pre-payments). This year's amount owed is \$68,722.

The total assessment per parcel cannot exceed \$98.00. We follow the following formula to calculate the assessment amounts for the bond service:

$$\begin{aligned} & \text{amount owed/ number of units} \\ & \text{for maintenance and operations:} \\ & \$98.00 - (\text{amount owed/ number of units}) \end{aligned}$$

Note: The El Dorado County Assessor re-numbered all of the parcels in the Wild Oaks Park 2004 Reassessment District during 2007. Since the configuration of the parcels did not change all liens on the parcels continue to be valid.

#### **Roadway**

The following Districts / Zones are exempted from the Roadway assessment:

- Bass Lake
- Bell Ranch
- Blackstone
- Bridlewood
- Creekside
- Euer Ranch
- Hawk View
- Hollow Oaks
- Lake Forest, Zone A
- Lake Hills
- Lake Ridge
- Lesarra
- North Commercial Blvd
- Oak Ridge
- Oak Tree
- Serrano
- Silva Valley
- Stonegate

- Valley View

In addition, parcels of land that are publicly owned or have zero assessed value derive no benefit. All other parcels are deemed to be benefited equally. The procedure used to arrive at each parcel's annual levy amount is:

$$\text{Balance to Levy} / \text{Total Assessable Parcels or Lots in District} = \text{Parcel Levy Amt.}$$

### Creekside Zone B

All parcels or lots in Zone B are assessed a maximum assessment of \$237.84 with an exception of the following parcel:

118-090-78-100 10 benefit units  
 118-090-79-100 10 benefit units  
 118-100-36-100 6 benefit units

### Francisco Oaks

All parcels in Francisco Oaks are assessed one benefit unit with an exception of the following parcel:

112-780-33-1 35 benefit units

### North Commercial Boulevard

Vacant parcels are assessed 0.25 SFE per parcel.

### Valley View

Vacant parcels are assessed 0.25 SFE per parcel.

### Bell Ranch

Vacant parcels are assessed 0.25 SFE per parcel.

### Hawk View

Vacant parcels are assessed 0.25 SFE per parcel.

### Shell Districts

The El Dorado Hills Community Services District ("EDHCSD") has formed a number of Landscape and Lighting Maintenance Districts ("Districts") in order to provide maintenance and fund the maintenance of improvements within the Districts, which are yet to be activated. The Districts were formed pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the "Act") and are "grandfathered" according to the provisions of Proposition 218. At such time as improvements have been installed and are ready for maintenance, the individual Districts will be activated and an annual assessment will be levied to cover the costs of maintenance. The following Districts are considered to be Shell Districts: Bridlewood, Core Areas, Lake Forest Zone C, Lake Hills, Lake Ridge, Marina, Serrano, and Southern

Areas. The EDHCSD has also formed the following Shell Districts pursuant to Proposition 218 which are yet to be activated: Blackstone, Euer Ranch, Lesarra, and Villadoro. These Districts will be activated and an annual assessment will be levied to cover the costs of maintenance when the District takes over maintenance of installed improvements.

#### **APPEALS OF ASSESSMENTS LEVIED TO PROPERTY**

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the El Dorado Hills Community Services District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Engineer or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the El Dorado Hills Community Services District, and the decision of the Board shall be final.

**FY 2011-12 BUDGET AND LEVY SUMMARY**

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The tables on the following pages summarize the 2011-12 Assessment levy by individual Assessment District. Each Assessment District has certain reserve fund requirements to provide funding for capital improvement projects, equipment replacement and other unforeseen expenses. The following list is a description of the different required reserve funds.

Equipment Reserve: Funds set aside for future replacement of vehicles and equipment needed to maintain improvements.

Operating Reserve: Funds set aside for the operating expenses of each district which are incurred five months prior to the receipt of revenues and to meet any unanticipated operating needs of the district.

Capital Improvement Reserve: Funds set aside for future capital improvements such as additional playground equipment.

Deferred Maintenance Reserve: Funds set aside for future renovation projects such as playground equipment replacement.

Sidewalk Reserve: Funds set aside for future replacement of sidewalks.

Tree Mitigation Reserve: Funds set aside for future replacement of trees.

Trail Reserve: Funds set aside for future trail replacement.

El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS FISCAL YEAR 2011-12 BUDGETS													
District Designation	20	3	25	5	7	15 / 16	17	18	26	22	27	27	8
Assessor Fund Number	20597	20648	20658	20651	20643	20646	20645	20647	20650	20653	20351	20350	20655
District Description	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forest	Marina Hill	Highland Hills 3	M&O	Bond	Silva Valley
<b>EXPENDITURES</b>													
Salaries & Benefits	\$16,476	\$4,187	\$176,473	\$3,261	\$3,224	\$6,530	\$3,228	\$4,683	\$1,241	\$3,803	\$9,815	\$0	\$13,930
Services & Supplies	\$29,818	\$18,214	\$272,583	\$15,165	\$11,274	\$23,083	\$11,253	\$11,758	\$5,533	\$12,620	\$27,061	\$1,634	\$54,223
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,722	\$0
Capital Improvements / Replacement	\$2,550	\$0	\$0	\$0	\$1,445	\$6,633	\$4,767	\$232	\$0	\$2,361	\$0	\$0	\$4,798
Subtotal	\$48,844	\$22,402	\$449,056	\$18,426	\$15,943	\$36,245	\$19,247	\$16,673	\$6,773	\$18,784	\$36,876	\$70,356	\$72,950
<b>REVENUE</b>													
Available Fund Balance 7/1/11 <sup>1</sup>	(\$73,841)	(\$34,188)	(\$303,451)	(\$22,405)	(\$26,282)	(\$69,797)	(\$57,868)	(\$35,825)	(\$23,547)	(\$41,334)	(\$144,940)	(\$103,613)	(\$163,730)
Contribution to/(from) General Reserve	\$25,444	\$0	(\$1)	\$0	(\$0)	\$20,377	(\$0)	\$0	\$12,927	(\$0)	\$1,273	\$62,857	\$0
Contribution to/(from) Equipment Reserve	\$3,846	\$3,846	\$0	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$0	\$3,846
Contribution to/(from) Operating Reserve	\$19,879	\$7,170	\$80,954	\$6,929	\$9,475	\$5,366	\$6,782	\$7,836	\$0	\$11,170	\$14,650	\$0	\$32,966
Contribution to/(from) Capital Improvement Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121,864	\$0	\$0
Contribution to/(from) Deferred Maintenance Reserve	\$23,159	\$6,742	\$241,962	\$1,771	\$19,578	\$16,739	\$44,140	\$26,127	\$0	\$34,129	\$5,000	\$0	\$139,753
Contribution to/(from) Sidewalk Reserve	\$0	\$11,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0	\$0	\$0	\$7,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Trail Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,200	\$0
Contribution (from) General Fund	\$0	\$0	(\$275,773)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,688)	\$0	(\$7,295)
Subtotal	(\$1,512)	(\$5,330)	(\$256,308)	(\$1,927)	\$6,617	(\$23,469)	(\$3,101)	\$1,985	(\$6,773)	\$7,811	(\$1,995)	\$5,444	\$5,540
<b>Balance to Levy</b>	\$47,331	\$17,072	\$192,748	\$16,498	\$22,560	\$12,776	\$16,147	\$18,658	\$0	\$26,595	\$34,881	\$75,800	\$78,490
<b>DISTRICT STATISTICS</b>													
Total Assessable Parcels - Zone A	448	222	765	57	176	184	102	482	33	27	1,175	1,175	366
Total Benefit Units - Zone A	448.00	222.00	740.00	57.00	176.00	184.00	102.00	482.00	33.00	27.00	1,155.00	1,118.00	367.00
Total Assessable Parcels - Zone B						30							
Total Benefit Units - Zone B						30.00							
Levy per Unit (Parcel) - Zone A	\$105.65	\$76.90	\$260.47	\$289.44	\$128.18	\$58.92	\$158.30	\$38.71	\$0.00	\$985.00	30.20	67.80	\$213.87
Levy per Unit (Parcel) - Zone B						\$64.50							
<b>Total Assessment Levy</b>	\$47,331	\$17,072	\$192,748	\$16,498	\$22,560	\$12,776	\$16,147	\$18,658	\$0	\$26,595	\$34,881	\$75,800	\$78,490
<b>HISTORICAL INFORMATION</b>													
2010-11 Net Levy per Unit	\$ 104.07	\$ 76.90	\$ 256.57	\$ 289.44	\$ 87.00	\$58.92/\$64.50	\$ 158.30	\$ 38.13	\$ -	\$ 399.00	\$ -	\$ 65.51	\$ 210.67
2009-10 Net Levy per Unit	\$ 101.40	\$ 76.90	\$ 250.04	\$ 289.44	\$ 87.00	\$58.92/\$64.50	\$ 158.30	\$ 32.53	\$ -	\$ 399.00	\$ 28.00	\$ 70.00	\$ 205.31
2008-09 Net Levy per Unit	\$ 101.40	\$ 76.90	\$ 249.99	\$ 289.44	\$ 87.00	\$58.92/\$64.50	\$ 158.30	\$ 37.15	\$ -	\$ 299.00	\$ 67.11	\$ 30.89	\$ 202.67
2007-08 Net Levy per Unit	\$ 97.65	\$ 76.90	\$ 240.73	\$ 289.44	\$ 57.28	\$117.84/\$128.84	\$ 129.42	\$ 35.77	\$ 12.56	\$ 270.16	\$ 28.00	\$ 70.00	\$ 196.77
2006-07 Net Levy per Unit	\$ 94.40	\$ 76.90	\$ 232.72	\$ 289.44	\$ 57.28	\$58.62 / \$64.42	\$ 129.42	\$ 34.58	\$ 12.56	\$ 270.16	\$ 30.48	\$ 67.52	\$ 191.04
2005-06 Net Levy per Unit	\$ 92.58	\$ 76.90	\$ 228.26	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 33.92	\$ 125.52	\$ 270.16	\$ 29.52	\$ 68.48	\$ 187.38
2004-05 Net Levy per Unit	\$ 90.64	\$ 76.90	\$ 223.44	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 33.20	\$ 125.52	\$ 270.16	\$ 14.76	\$ 83.24	\$ 183.44
2003-04 Net Levy per Unit	\$ 89.66	\$ 76.90	\$ 221.04	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 32.84	\$ 125.52	\$ 270.16	\$ 17.48	\$ 80.52	\$ 181.47
2002-03 Net Levy per Unit	\$ 88.43	\$ 76.90	\$ 218.00	\$ 289.44	\$ 57.28	\$117.84 / \$128	\$ 129.42	\$ 32.40	\$ 125.52	\$ 270.16	\$ 19.08	\$ 78.92	\$ 139.47
2001-02 Net Levy per Unit	\$ 85.44	\$ 76.90	\$ 211.00	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 31.30	\$ 125.52	\$ 270.16	\$ 17.86	\$ 80.14	\$ 139.47
2000-01 Net Levy per Unit	\$ 81.00	\$ 76.90	\$ 200.00	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 29.68	\$ 125.52	\$ 270.16	\$ 17.00	\$ 76.00	\$ 132.20
1999-00 Net Levy per Unit	\$ 77.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.85	\$ 129.42	\$ 28.48	\$ -	\$ 270.16	\$ 22.00	\$ 76.00	\$ 132.20

<sup>1</sup> Fund balances shown as negative are positive fund balance amounts. Fund balances are shown as a negative to calculate as a contribution (from) a funding source.



El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS FISCAL YEAR 2011-12 BUDGETS													
District Designation	12	28	21	23 / 24	13	30	31	33	37	38	39	40	
Assessor Fund Number	20598	20371	20656	20657 / 20373	20598	20374	20375	20376	20377	20378			
District Description	Bass Lake A	Roadway	Highland Hills 2	Creekside A & B	Bass Lake B	Oaks	Highland View	Hollow Oaks	Comm Blvd	Valley View	Bell Ranch	Hawk View	Totals
<b>EXPENDITURES</b>													
Salaries & Benefits	\$8,439	\$34,007	\$4,092	\$13,224	\$7,216	\$7,283	\$11,497	\$10,965	\$31,094	\$0	\$0	\$0	\$374,668
Services & Supplies	\$34,006	\$89,272	\$14,291	\$58,640	\$22,366	\$19,168	\$46,733	\$33,777	\$92,047	\$0	\$0	\$0	\$904,518
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,722
Capital Improvements / Replacement	\$0	\$11,419	\$0	\$0	\$10,294	\$1,082	\$0	\$0	\$136,662	\$0	\$0	\$0	\$182,243
Subtotal	\$42,445	\$134,698	\$18,383	\$71,864	\$39,876	\$27,533	\$58,230	\$44,742	\$259,803	\$0	\$0	\$0	\$1,530,151
<b>REVENUE</b>													
Available Fund Balance 7/1/11 <sup>1</sup>	(\$39,173)	(\$578,371)	(\$35,379)	(\$93,196)	(\$120,327)	(\$65,396)	(\$49,248)	(\$62,309)	(\$452,617)	(\$149,209)	\$0	\$0	(\$2,746,046)
Contribution to/(from) General Reserve	\$0	\$0	\$0	(\$0)	\$53,794	\$0	(\$0)	\$3,662	\$176,478	\$27,865	\$0	\$0	\$384,677
Contribution to/(from) Equipment Reserve	\$3,846	\$3,846	\$3,846	\$3,279	\$3,846	\$3,846	\$2,712	\$2,712	\$1,701	\$0	\$0	\$0	\$71,940
Contribution to/(from) Operating Reserve	\$11,559	\$61,223	\$8,290	\$36,230	\$0	\$18,427	\$21,608	\$14,599	\$0	\$121,344	\$0	\$0	\$496,459
Contribution to/(from) Capital Improvement Reserve	\$0	\$92,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214,709
Contribution to/(from) Deferred Maintenance Reserve	\$8,845	\$431,528	\$24,598	\$60,375	\$22,810	\$59,464	\$23,969	\$35,828	\$14,635	\$0	\$0	\$0	\$1,241,152
Contribution to/(from) Sidewalk Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,100
Contribution to/(from) Tree Mitigation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,931
Contribution to/(from) Trail Reserve	\$0	\$0	\$0	\$14,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,897
Contribution to/(from) Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,200
Contribution (from) General Fund	\$0	\$0	\$0	(\$7,186)	\$0	\$0	(\$5,823)	(\$4,474)	\$0	\$0	\$0	\$0	(\$304,239)
Subtotal	(\$14,923)	\$11,072	\$1,355	\$14,398	(\$39,876)	\$16,341	(\$6,781)	(\$9,982)	(\$259,803)	\$0	\$0	\$0	(\$561,219)
<b>Balance to Levy</b>	\$27,522	\$145,770	\$19,738	\$86,262	\$0	\$43,874	\$51,449	\$34,760	\$0	\$0	\$0	\$0	\$968,931
<b>DISTRICT STATISTICS</b>													
Total Assessable Parcels - Zone A	278	4,894	88	173	295	67	468	106	30	1,156	2	1	
Total Benefit Units - Zone A	278.00	4,859.00	88.00	173.00	294.00	67.00	463.00	99.00	133.12	719.46	113.00	114.00	
Total Assessable Parcels - Zone B				4		1							
Total Benefit Units - Zone B				27.00		35.00							
Levy per Unit (Parcel) - Zone A	\$99.00	\$30.00	\$224.30	\$472.64	\$0.00	\$430.14	\$111.12	\$351.11	\$0.00	\$0.00	\$0.00	\$0.00	
Levy per Unit (Parcel) - Zone B				\$166.49		\$430.14							
<b>Total Assessment Levy</b>	\$27,522	\$145,770	\$19,738	\$86,262	\$0	\$43,874	\$51,449	\$34,760	\$0	\$0	\$0	\$0	\$968,931
<b>HISTORICAL INFORMATION</b>													
2010-11 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 224.30	\$232.78/\$117.08	\$ 25.00	\$ 250.00	\$ 109.46	\$ 345.85	\$ 1,036.75	\$ 1.40	\$ -	\$ -	
2009-10 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 224.30	\$332.38/\$117.08	\$ 99.00	\$ 250.00	\$ 106.67	\$ 332.70	\$ 1,036.75	\$ 1.40	\$ -	\$ -	
2008-09 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 224.30	\$324.02/\$114.14	\$ 299.00	\$ 183.50	\$ 105.30	\$ 332.70	\$ 1,036.75	\$ 243.79	\$ -	\$ -	
2007-08 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$192.34 / \$362	\$ 274.84	\$ 234.26	\$ 102.23	\$ 323.01	\$ 1,977.68	\$ -	\$ -	\$ -	
2006-07 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 145.32	\$212.51 / \$603.28	\$ 274.84	\$ 234.26	\$ 99.24	\$ 313.60	\$ 1,316.76				
2005-06 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$208.44 / \$591.70	\$ 274.84	\$ 234.26	\$ 56.14	\$ 307.59					
2004-05 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$204.04 / \$579.25	\$ 274.84	\$ 234.26	\$ 54.96	\$ 301.12					
2003-04 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$201.86 / \$362.00	\$ 274.84	\$ 234.26	\$ 54.38						
2002-03 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$199.06 / \$362.00	\$ 274.84	\$ 146.46							
2001-02 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$192.34 / \$362.00	\$ 274.84	\$ -							
2000-01 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76		\$ 274.84								
1999-00 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76		\$ -								

<sup>1</sup> Fund balances shown as negative are positive fund balance amounts. Fund balances are shown as a negative to calculate as a contribution (from) a funding source.

**ASSESSMENT**

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**WHEREAS**, on February 10, 2011 the Board of Directors of the El Dorado Hills Community Services District adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the El Dorado Hills Community Services District Landscape and Lighting Assessment Districts for fiscal year 2011-12;

**WHEREAS**, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment Districts and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment Districts, to which Resolution and the description of the 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 El Dorado Hills Community Services District, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment Districts.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscape and Lighting Assessment Districts. 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 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 2011-12. For a more particular description of the 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 2011-12 for each parcel or lot of land within the Assessment District.

Dated: April 22, 2011

Engineer of Work

By \_\_\_\_\_  
Engineer of Work, License No. C52091

**ASSESSMENT DIAGRAM**

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## **APPENDIX A - 2011-12 ASSESSMENT ROLL**

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An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the Secretary to the Board of Directors 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.

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
LAKE FOREST PARK LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT  
#36**

**FINAL ENGINEER'S REPORT**

FISCAL YEAR 2011-12

APRIL 2011

PREPARED FOR:

**BOARD OF DIRECTORS  
EL DORADO HILLS COMMUNITY SERVICES DISTRICT**

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

PREPARED BY:

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## INTRODUCTION

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### OVERVIEW

The El Dorado Hills Community Services District ("EDHCSD") formed the Lake Forest Park Landscape and Lighting Assessment District #36 ("Assessment District") in 2009 in order to provide funding for the maintenance and installation of improvements for a new village park, Lake Forest Park, within the Assessment District. The Board of Directors of the EDHCSD (the "Board") has adopted a policy requiring approval of an assessment district, to fund annual maintenance and operation of park facilities, prior to installation of any new park facilities in the EDHCSD. Therefore, in absence of the Assessment District, the baseline level of park and recreation facilities in the Assessment District (the "Baseline Service") would be without the installation of a new village park, Lake Forest Park.

This Assessment District contains residential and commercial parcels north of Green Valley Road and west of Salmon Falls Road that are within the boundaries of the El Dorado Hills Community Services District and that are proximate to Lake Forest Park. The assessments for this Assessment District are used to maintain and improve Lake Forest Park and are levied annually.

### ASSESSMENT PROCESS

This Engineer's Report ("Report") describes the Assessment District, the Assessment District Boundaries, a description of the Improvements to be maintained, and the proposed assessments for fiscal year 2011-12. The assessments are based on the cost to operate, maintain and service Lake Forest Park (the "Improvements"). The assessments are also based on the direct and special benefit to properties within the Assessment District.

In May and June 2009 the Board conducted an assessment ballot proceeding pursuant to the requirements of Article XIII D of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the District were provided with a notice and ballot for the proposed parks assessment ("the Lake Forest Park Assessment District" or the "Assessment District"). A 45-day period was provided for balloting and a public hearing was conducted on June 11, 2009. At the public hearing, all ballots returned within the 45-day balloting period were tabulated. It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final balloting result was 65.92% weighted support in favor of the benefit assessments for the Lake Forest Park Assessment District.

As a result, the Board gained the authority to approve the levy of the assessments for the fiscal year 2009-10 and future years. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area, plus an additional 1%.

In each subsequent year for which the assessments will be levied, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments 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 February 10, 2011.

This Engineer's Report ("Report") was prepared to establish the budget for the improvements and services that would be funded by the proposed 2011-12 assessments, determine the benefits received by property from the improvements and services within the Assessment District and the method of assessment apportionment to lots and parcels within the 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 XIID of the California Constitution (the "Article").

The Board preliminarily approved this Engineer's Report and the proposed assessments by resolution on April 14, 2011. A notice of public hearing has been 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 May 12, 2011. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2011-12. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2011 for inclusion on the property tax roll for fiscal year 2011-12.

### **PROPOSITION 218**

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

### **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 vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. 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

This Engineer's Report has been evaluated in light of the SVTA vs. SCCOSA decision and updated to be consistent with the decision. There have been a number of clarifications made to the analysis, findings and supporting text to ensure that this consistency is well communicated.

#### **DAHMS V. DOWNTOWN POMONA PROPERTY**

On June 8, 2009, the 4<sup>th</sup> Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

#### **BONANDER V. TOWN OF TIBURON**

In the December 31, 2009, the 1<sup>st</sup> District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

#### **BEUTZ V. COUNTY OF RIVERSIDE**

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

**BUDGET AND LEVY SUMMARY.**

Table I shown below summarizes the 2011-12 Assessment District levy.

**TABLE I**  
**FY 2011-12 LEVY SUMMARY**

Lake Forest Park	FY 2011-12 Amount*
Total Levy	\$47,812.75
Total Number of Benefit Units	1912.51
Proposed Levy per Benefit Unit FY 2011-12	\$25.00

\* All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.

## DESCRIPTION OF THE ASSESSMENT DISTRICT

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### IMPROVEMENTS AND SERVICES WITHIN THE ASSESSMENT DISTRICT:

The work and improvements (the "Improvements") to be maintained with the Lake Forest Park Assessment District (the "Assessment District") and the cost thereof, including any debt service on bonds or other indebtedness issued for the work and improvements, paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District 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 are generally described as follows:

#### Lake Forest Village Park

Lake Forest Village Park is a 9.76 acre village park to be constructed on Francisco Drive South of Sheffield Drive. Lake Forest Village Park improvements to be installed maintained and serviced throughout the Assessment District include:

- Covered group picnic area with 8 picnic tables
- 7 benches
- 2 drinking fountains
- 7 trash receptacles
- 4 Barbeque pits
- 735 LF chain link fencing
- Park sign
- 1 Swing set
- 5-12 Play equipment
- Rock play / climbing structure
- Volleyball court
- Park frontage improvements
- Open turf area
- Parking lot
- Wildlife enhancement features
- 1,791 LF of concrete curbs
- 14,771 sq ft of sidewalks
- 41 LF stairs
- 6,261 face feet of retaining walls
- 33,640 sq ft irrigation
- 4,270 sq ft of jogging trails
- Fitness par course elements
- 1,620 LF Nature trail
- Two tennis courts
- Bocce ball court
- Public restroom

- Outdoor classroom
- Native garden

The improvements to be maintained include all necessary service, operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous condition.

"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 improvements; and water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. Reference is made to the Summary of District's Improvement Plans section in the following section of this Report which specifically identifies the park and recreation areas to be funded by the assessment proceeds and to the plans and specifications, including specific expenditure and improvement plans, which are on file with the District. Any further plans and specifications for the Assessment District will be filed with the General Manager of the EDHCS and are incorporated herein by reference.

## ESTIMATE OF COST AND BUDGET

---

### INTRODUCTION

Following are the Improvements for the Assessment District. Improvements funded by the assessments will be used to maintain and improve Lake Forest Park. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the level of improvements for the park funded by the assessments.

$\begin{aligned} \text{Final Level of Improvements} &= \text{Baseline level of Improvements} \\ &+ \\ &\text{Additional Improvements funded by Assessments} \end{aligned}$
--

### SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

Improvements provided on the site have been identified for Lake Forest Park. The Assessment District boundaries have been narrowly drawn to include properties, within the EDHCSD boundaries, that have good proximity and access to Lake Forest Park.

### BUDGET FOR FISCAL YEAR 2011-12

The following Tables display the estimate of the cost of the Improvements that are funded by the Assessment District in Fiscal Year 2011-12. The expenditures would be governed by the policies, criteria and requirements established within this Report, the Article and by the Act.

## El Dorado County Resolution #109-2016 EXHIBIT "A"

EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
 LAKE FOREST PARK LANDSCAPING & LIGHTING ASSESSMENT DISTRICT #36  
 FY 2011-12 ASSESSMENT BUDGET

## LAKE FOREST PARK ASSESSMENT BUDGET

## EXPENDITURES

Salaries & Benefits	\$15,710
Services & Supplies	\$65,948
Debt Service	\$0
Capital Improvements / Replacement	\$0
Subtotal	\$81,658

## REVENUE

Available Fund Balance 7/1/11 <sup>1</sup>	(\$100,354)
Contribution to/(from) General Reserve	\$19,590
Contribution to/(from) Equipment Reserve	\$567
Contribution to/(from) Operating Reserve	\$20,081
Contribution to/(from) Capital Improvement Reserve	\$0
Contribution to/(from) Deferred Maintenance Reserve	\$34,437
Contribution to/(from) Sidewalk Reserve	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0
Contribution to/(from) Trail Reserve	\$0
Contribution to/(from) Bond Reserve	\$0
Contribution (from) General Fund	(\$8,166)
Subtotal	(\$33,845)

**Balance to Levy** \$47,813

## DISTRICT STATISTICS

Total Assessable Parcels	1949
Total Benefit Units	1912.51
Fiscal Year 2011-12 Levy per Unit	\$25.00

**Total Assessment Levy<sup>2</sup>** \$47,812.75



## El Dorado County Resolution #109-2016 EXHIBIT "A"

Notes to Estimate of Cost:

1. As determined in the following section, at least 10% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$81,658 the EDHCSD must contribute at least \$8,166 from sources other than the assessments. The EDHCSD will contribute this amount, which covers any general benefits from the Improvements.
2. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The Assessment District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the special and general benefits derived from the Improvements to Lake Forest Park, and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Assessment District or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

- 1.) Identification of all benefit factors derived from the Improvements
- 2.) Calculation of the proportion of these benefits that are general
- 3.) Determination of the relative special benefit within different areas within the Assessment District
- 4.) Determination of the relative special benefit per property type
- 5.) Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

### DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. 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."*

*"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

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

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIII D, sections 2(i) & 4(f).) The SVTA v. SCCOSA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that proximity to a park is an example of a special benefit.

## **BENEFIT FACTORS**

The special benefits from the Improvements are listed below:

- **Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements**

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The park in the Assessment District provides these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The 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.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks in an urban area have a service area radius of

approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radii close proximity and easy walking access to such public land areas. The Lake Forest Park is a village park, which is generally larger than a neighborhood park and is designed to serve a somewhat larger area. The District has established a one mile service area for such village parks. The boundaries of the Assessment District have been specifically drawn to only include properties that are within the service area of the proposed Lake Forest Park. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

- **Proximity to improved parks and recreational facilities**

Only the specific properties within close proximity and good access to the Improvements are included in the Assessment District. The Assessment District was also narrowly drawn to include only the benefiting parcels. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District does not share.

In absence of the assessments, the Improvements would not be provided and Lake Forest Park would not have been constructed. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, the close proximity to the Improvements by parcels in the Assessment District is a direct advantage and special benefit that is over and above what otherwise would be provided and what is provided to the public at large or property in general.

- **Access to improved parks, open space and recreational areas**

Since the parcels in the Assessment District are nearly the only parcels that enjoy good access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

- **Improved Views**

The Assessment District, by providing for the new Lake Forest Park and ensuring that this park remains well maintained provides improved views within the Assessment District. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

- **Enhanced desirability of property in the Assessment District.**

As noted, the assessments funding to maintain and improve Lake Forest Park, in the Assessment District, and such Improvements are over and above what would be provided in absence of the Assessments. Such improved parks and recreation areas enhance the overall desirability of properties within close proximity to the Improvements. The Improvements also make the benefiting properties in the Assessment District more marketable and easier to sell, because property is more desirable in areas with accessible and proximate improved parks and views of improved parks and natural areas. Other properties outside the Assessment District do not receive these direct special benefits because they do not have similar access, views and proximity to the Improvements.

In support of the benefits of parks and recreation facilities and their impact on the attractiveness and marketability of property, a study found that home buyers over age 55 considering a move were surveyed about the amenities that 'Would seriously influence them in selecting a new community.' The following results were found: <sup>1</sup>

Amenity	Group	% Seeking	
		Amenity	Rank on List
Walking and jogging trails	55+	52	1
Walking and jogging trails	55+ >\$75k per year	65	2
Outdoor spaces	55+	51	
Outdoor spaces (park)	55+, moving to suburbs	55	
Open Spaces	55+	46	4

**BENEFIT FINDING**

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of improved parks, and recreation facilities funded by the Assessments. The improved parks and recreation areas also enhance the utility, attractiveness and desirability of benefiting parcels in the Assessment District. The Improvements are specifically designed to serve local properties in the Assessment District, not other properties or the public at large. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Assessment District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

<sup>1</sup> Wylde, Boomers on the Horizon: Housing Preferences of the 55+ Market, *National Association of Home Builders*, 2002

**GENERAL VERSUS SPECIAL BENEFIT**

Article XIII C 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." 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:

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

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. SVTA vs. SCCOSA 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.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment fund Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

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

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 or to the public at large." The SVTA v. SCCOSA 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, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Assessment District or 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. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, 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 is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

#### **BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT**

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the 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 the Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred to 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 the Assessment District and within the proximity radii for village parks in the Assessment District receive benefits from the Improvements. Since the properties outside the Assessment District but within the effective proximity radii are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all on only one side of the Improvements and properties in the Assessment District enjoy the advantage of over twice the average proximity to the Improvements. The general benefit to property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.



ASSUMPTIONS:

- 80 PARCELS OUTSIDE THE ASSESSMENT DISTRICT BUT WITHIN EITHER 1.0 MILES OF THE PROPOSED LAKE FOREST PARK
- 1,948 PARCELS IN THE ASSESSMENT DISTRICTS
- 50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

CALCULATION

GENERAL BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT =  $80/(1,948+80) \cdot 5 = 2.0\%$

Although it can reasonably be argued that Improvements inside, but near the Assessment District boundaries are offset by similar park and recreational improvements provided outside, but near the Assessment District's boundaries, we use the more conservative approach of finding that 2.0% of the Improvements may be of general benefit to property outside the Assessment District.

**BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE***

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the 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 the Assessment District.

Nevertheless, the SVTA vs. SCCOSA 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 the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2.7% of the land area in the Assessment District is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment District.

**BENEFIT TO THE PUBLIC AT LARGE**

The general benefit to the public at large can be estimated by the proportionate amount of time that the Assessment District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Assessment District. Based on surveys and research conducted by SCI, less than 5% of the use of similar parks and recreation areas is by the public at large.<sup>2</sup> Therefore, 5% of the benefits from the Improvements are general benefits to the public at large.

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<sup>2</sup> The public at large is defined as people who do not live or work within the three proposed and adjoining assessment districts.



**TOTAL GENERAL BENEFITS**

Using a sum of these three measures of general benefit, we find that approximately 9.7% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

GENERAL BENEFIT =

$$\begin{aligned}
 & 2.0\% \text{ (OUTSIDE THE DISTRICT)} \\
 & + 2.7\% \text{ (INSIDE THE DISTRICT - INDIRECT AND DERIVATIVE)} \\
 & + 5.0\% \text{ (PUBLIC AT LARGE)} \\
 \\ 
 & = 9.7\% \text{ (TOTAL GENERAL BENEFIT)}
 \end{aligned}$$

Although this analysis finds that 9.7% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 10%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Assessment District's total budget for maintenance and improvement of its parks and recreational facilities is \$81,658. Of this total budget amount, the District will contribute \$8,166 from sources other than the assessments for park maintenance and operation. This contribution by the District equates to approximately 10% of the total budget for maintenance and improvements and constitutes the amount attributable to the general benefits from the Improvements.

**ZONES OF BENEFIT**

The boundaries of the Assessment District have been carefully drawn to include the properties in El Dorado Hills Community Services District that are proximate to the Improvements and that would materially benefit from the Improvements. Certain other properties surrounding the District were excluded from the Improvement area because these properties are generally less proximate to the Improvements. In other words, the boundaries of the Assessment District have been narrowly drawn to include only properties that will specially benefit from the proposed Improvements, and would receive a lower level of service if the assessments were not approved.

The SVTA vs. SCCOSA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).

In the Assessment District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the OSA decision. The benefits from the Improvements within the Assessment District do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the Assessment District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within the Assessment District.

#### **METHOD OF ASSESSMENT**

As previously discussed, the assessments provide comprehensive Improvements that will clearly confer special benefits to properties in the Assessment District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Assessment District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments 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 Equivalent benefit units (SFE or "Benefit Units"). This benefit unit 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 a single family home, such properties are assigned one benefit unit which is one Single Family Equivalent 1 SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits to be derived from the proposed assessments will be conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Assessment District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

### RESIDENTIAL PROPERTIES

Certain residential properties in the Assessment District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and town homes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the Assessment District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Assessment District from the 2000 Census and dividing it by the total number of such households, finds that approximately 2.73 persons occupy each single family residence, whereas an average of 2.29 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 2.73 persons, 0.62 SFE would

equate to one multi-family unit or 0.62 SFE for every 2.29 residents. Likewise, each condominium unit receives 0.67 SFE, each Duplex, Triplex, Fourplex receives 0.72 and each mobile home receives 0.51 SFE.

**Table 1 - Residential Population Factors**

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Pop. Density Equivalent</i>	<i>SqFt Factor</i>	<i>Proposed Rate</i>
Single Family Residential	127,455	46,685	2.73	1.00		1.00
Condominium	3,350	1,435	2.33	0.86	0.48	0.67
Duplex, Triplex, Fourplex	7,272	2,888	2.52	0.92	0.52	0.72
Multi-Family Residential	9,167	4,010	2.29	0.84	0.40	0.62
Mobile Home	7,735	3,781	2.05	0.75	0.27	0.51

*Sources: 2000 Census, El Dorado County*

The single family equivalency factor of 0.62 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.62 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

**COMMERCIAL / INDUSTRIAL PROPERTIES**

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 2.73. Since the average lot size for a single family home in the Assessment District is approximately 0.22 acres, the average number of residents per acre of residential property is 12.4.

The employee density per acre is generally 2 times the population density of single family residential property per acre (24 employees per acre / 10.80 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for allocating commercial/industrial benefit. Table 3

below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

**Table 2 - Commercial/Industrial Density and Assessment Factors**

<b>Type of Commercial/Industrial Land Use</b>	<b>Average Employees Per Acre <sup>1</sup></b>	<b>SFE Units per 1/5 Acre <sup>2</sup></b>
Commercial	24	0.50
Office	68	1.42
Shopping Center	24	0.50
Industrial	24	0.50
Self Storage or Parking Lot	1	0.05
Golf Course	3	0.063

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the fifth acre of commercial/industrial use land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

**VACANT/UNDEVELOPED PROPERTIES**

The benefits to be received from the Improvements by vacant, undeveloped properties are passive benefits, which are generally not related to active use of the property. The benefit to undeveloped properties is determined to be proportional to the corresponding benefits for similar type developed properties, but at a lower rate due to the lack of active benefits conferred to undeveloped properties. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties. It is reasonable to assume that approximately 25% of the benefits are related to the underlying land and 75% are related to the day to day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.25 per parcel.

**OTHER PROPERTIES**

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the improvements and are assessed an SFE benefit factor of 0.

#### **APPEALS OF ASSESSMENTS LEVIED TO PROPERTY**

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the El Dorado Hills Community Services District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Engineer or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the El Dorado Hills Community Services District, and the decision of the Board shall be final.

**ASSESSMENT**

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**WHEREAS**, on February 10, 2011 the Board of Directors of the El Dorado Hills Community Services District adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the El Dorado Hills Community Services District Lake Forest Park Landscaping and Lighting Assessment District;

**WHEREAS**, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, 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 El Dorado Hills 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.

The amount to be paid for the Improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2011-12 is generally as follows:

**SUMMARY COST ESTIMATE**

	<u>FY 2011-12 Budget</u>
Park Maintenance	\$81,658
Park Improvements	\$0
Contribution to/(from) Reserve Funds	<u>\$74,675</u>
Total Budget	\$156,333
Less:	
Beginning Fund Balance (7/1/11)	(\$100,354)
EDHCSD Contribution	<u>(\$8,166)</u>
Net Amount to Assessments	\$47,813

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscape and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District 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 District, 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 authorized maximum assessment rate is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI") plus an additional 1%. As the amount of the annual increase in the CPI from December 2009 to December 2010 is 1.52%, the maximum authorized levy rate for fiscal year 2011-12 is 2.52% above the maximum levy rate for fiscal year 2010-11.

Including the authorized annual adjustment, the maximum authorized assessment rate for fiscal year 2011-12 is \$63.44. The proposed assessment rate for FY 2011-12 is \$25.00 which is less than the maximum authorized assessment rate.

The assessment is made upon the parcels or lots of land within the Assessment District 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 2011-12. 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 2011-12 for each parcel or lot of land within the said Assessment District.

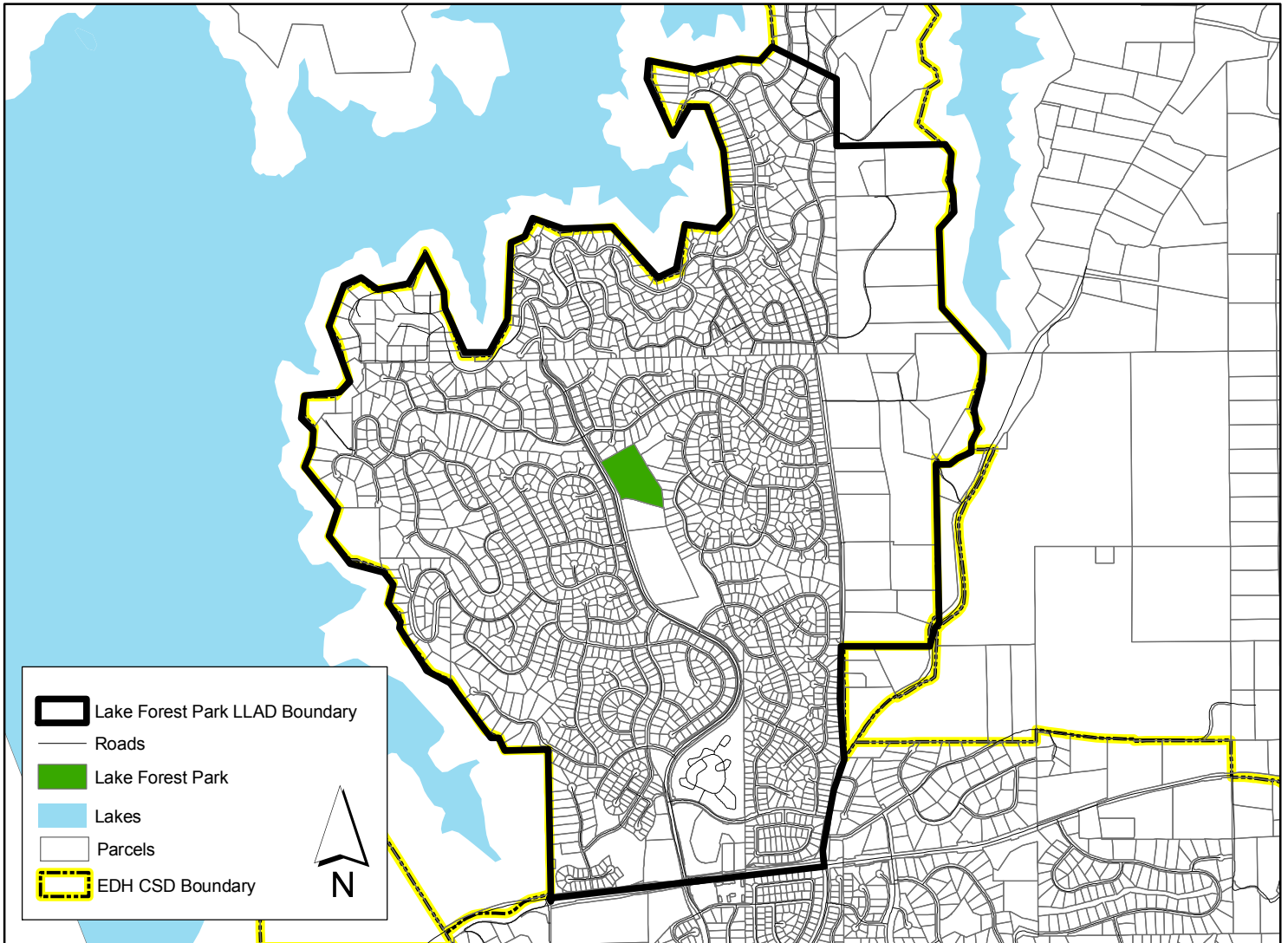
Dated: April 22, 2011

Engineer of Work

By \_\_\_\_\_  
John W. Bliss, License No. C52091



# El Dorado Hills Community Services District Lake Forest Park Landscape & Lighting Assessment District #36



NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF EL DORADO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

FILED AND RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT, COUNTY OF EL DORADO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2011.

\_\_\_\_\_  
SECRETARY OF THE BOARD

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2011 FOR THE FISCAL YEAR 2011-12 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF EL DORADO ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2011. REFERENCE IS MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

\_\_\_\_\_  
SECRETARY OF THE BOARD

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2011 AT THE HOUR OF \_\_\_\_\_ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF EL DORADO, STATE OF CALIFORNIA AT THE REQUEST OF THE BOARD OF DIRECTORS OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT.

\_\_\_\_\_  
COUNTY AUDITOR, FOR THE COUNTY OF EL DORADO,  
STATE OF CALIFORNIA

El Dorado Hills Community Services District  
Lake Forest Park Landscape & Lighting Assessment District  
16-0677 B-309 of 730  
Assessment Diagram

## APPENDIX A - 2011-12 ASSESSMENT ROLL

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An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors 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.



## Board of Directors Regular Meeting Amended Agenda<sup>1</sup>

Thursday, June 30, 2011  
7:00 pm

Pavilion Meeting Room  
1021 Harvard Way  
El Dorado Hills, CA  
95762  
916/933-6624 or  
[www.edhcsd.org](http://www.edhcsd.org)

Estab: May 21, 1962

**Guy Gertsch, President**

**Noelle Mattock, Vice President**  
**Tony Rogozinski, Director**

**Wayne Lowery, Director**  
**Wm. F. Vandegrift, Director**

### **Mission Statement**

*"Enhance the quality of life for El Dorado Hills Residents through innovative, responsible leadership and by providing superior services and facilities."*

### **6:00 pm Closed Session**

Closed session under California Government Code §54957, regarding the Performance Evaluation, Appointment or Employment of one employee: General Manager.

Closed Session pursuant to Government Code Section 54956.9 (b)(3)(C), Pending Litigation: one case

### **Call to Order**<sup>2</sup>

- Pledge of Allegiance
- Adoption of Agenda<sup>3</sup>
- President's report on Closed Session Board actions.

### **Presentations & Announcements**

<sup>1</sup> **Public Records Available:** Any writing that is a public record and is distributed to all or a majority of the Board of Directors is available for immediate public inspection in the District Office, 1021 Harvard Way, El Dorado Hills. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

<sup>2</sup> **Speaker's Card/Request to Speak:** If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.

<sup>3</sup> **Adoption of Agenda:** This agenda may be amended up to 72 hours (7:00 p.m. Sunday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.

1. Recognition of Yvonne Griffin who was presented with the 2011 Senior of the Year Award by the El Dorado County Board of Supervisors on May 24, 2011.
2. Recognition of Brian Kelly for 20 years of service to the El Dorado Hills Community Services District.

### **Community Comment**<sup>4</sup>

#### **Review of Written Communications**

3. Letter dated May 2, 2011 from Mitzi Givens Russell, Franchise Operations Manager, Comcast California regarding rate adjustments for services, installation and equipment beginning June 1, 2011
4. Letter dated May 25, 2011 from Mitzi Givens Russell, Franchise Operations Manager, Comcast California additional price adjustments beginning July 1, 2011.

### **Consent Calendar**<sup>5</sup>

#### **Receive & file:**

5. June/July 2011 Calendar of District Events and Activities. (S. Kukkola)

#### **Approve:**

6. Appointment of Sandi Kukkola as Interim General Manager. (President Gertsch)
7. Minutes of May 12, 17, and 31, 2011 Board of Directors meetings. (S. Kukkola)
8. Cash Disbursements through May 31, 2011. (S. Shannon)
9. Finance Report, April 30, 2011. (S. Shannon)
10. Approve revision to skate park lighting policy No. 1180.13.3. (S. Kukkola)
11. Approve purchase of KnowledgeLake document management software in the amount of \$15,487.50 as budgeted in 2011 Fiscal Year. (S. Kukkola)

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<sup>4</sup> **Community Comments:** *At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.*

<sup>5</sup> **Consent Calendar:** *All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.*

12. Approve letter of support for Safe Routes to School Grant along New York Creek Trail. (S. Kukkola)
13. Approve Resolution 2011-10 approving allocation of \$106,755 for expansion of the New York Creek Trail System between Stephen Harris Park and Silva Valley Parkway. (S. Kukkola).
14. Upcoming board member meetings and/or reports of recent board committees including upcoming schedule of other district meetings and training programs. (S. Kukkola)
15. El Dorado Hills CC&R Citizen Advisory Committee (CAC) recommending the Board of Directors appoint Wayne Mills, Bass Lake Village, Woodridge and Cathy Drakeley, Creekside Greens to the CC&R CAC. (S. Kukkola)
16. Design Review Committee (DRC) recommends the Board of Directors deny appeal regarding DRC denial of application for exterior paint and require the accent color to be repainted by June 1, 2011. (S. Kukkola)

Property Owner:	Philip and Janice Albert
Property Address:	1200 Manning Drive
Village:	Marina Woods, Lot 154, APN: 110-353-191
Violation:	Exterior Paint

17. The El Dorado Hills CSD CC&R Citizens Advisory Committee (CAC) recommends the Board of Directors authorize staff to direct Legal Counsel to send Third/Final Notice of non-compliance to (S. Kukkola):

Property Owner:	Charles Baldwin
Property Address:	3297 Tea Rose Drive
Village:	Bass Lake Hills
Violation:	Improper storage of a trailer.

### **General Business**

#### **18. No Agenda Item**

19. **Public Hearing:** Appropriation Limit [GANN LIMIT] for fiscal year 2011-2012. (S. Shannon)
  - a. Hold Public Hearing to consider Resolution to Adopt Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2011-2012.
  - b. Approve Resolution No. 2011-09 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2011-2012.
20. **Public Hearing:** Landscape and Lighting assessment Districts (S. Shannon)
  - a. Approve budgets and assessment rates for the Landscaping and Lighting

Assessment District for Fiscal Year 2011-12.)

STONEGATE - L&L #1, - OAK TREE - L&L #2, OAKRIDGE - L&L #3, GREEN VALLEY HILLS - L&L #5, LA CRESTA - L&L #6, CRESCENT RIDGE - L&L #7, LAKE FOREST - L&L #8, FRANCISCO OAKS #10, MARINA HILLS, L&L #11, HIGHLAND HILLS UNIT 3- L&L #13, WILD OAKS - L&L #14, SILVA VALLEY - L&L #15, BASS LAKE - L&L #16, CREEKSIDE GREENS – L&L #18, ROADWAY - L&L #19, HIGHLAND HILLS UNITS 1 & 2- L&L #20, PROMONTORY – L&L#22, HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE – L&L #25, HOLLOW OAKS – L&L #23, NORTH COMMERCIAL BLVD – L&L #29, VALLEY VIEW – L&L #33, BELL RANCH – L&L #34, HAWK VIEW – L&L #31, and LAKE FOREST PARK – L&L #36

- b. Approve Resolution Confirming Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2011-12.
21. Adoption of fiscal year 2011-2012 specified Budgets and Approval of Resolutions.
- a. Adopt final General Fund budget for fiscal year 2011-2012.
  - b. Adopt final Capital Project budget for fiscal year 2011-2012.
  - c. Adopt final CC&R Fund budget for fiscal year 2011-2012.
  - d. Approve Resolution No. 2011-07 Adopting the Fiscal Year 2011-2012 General Fund, Capital Project, and CC&R Fund Budgets.
  - e. Approve Resolution No. 2011-08 Setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2011-2012.
22. Review Development Plans for Serrano Village J Park Site and direct staff accordingly. (S. Kukkola)
23. Vote to elect a representative to the California Special District Association (CSDA) Board of Directors in your Region for Seat C. (S. Kukkola)
24. Approve election vote to fill vacancy on the El Dorado County Local Agency Formation Commission (LAFCO). (S. Kukkola)
25. Review items pulled from Consent Calendar for action. (President Gertsch)

**Late Addition**

26. Review Development Plans for Serrano Village J Park Site and direct staff accordingly. (S. Kukkola)

**General Manager Comments**

**Board of Directors Comments & Future Agenda Items**

- Future Agenda Items
- Travel/Training Expenditures Disclosure<sup>6</sup>

**Adjournment**

*The next regularly scheduled meeting of the El Dorado Hills Community Services District Board of Directors is July 14, 2011 at 1021 Harvard Way, El Dorado Hills, California.*

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

[http://www.edhcsd.org/board\\_of\\_directors.html](http://www.edhcsd.org/board_of_directors.html)

**ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [mail@edhcsd.org](mailto:mail@edhcsd.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.*

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<sup>6</sup>**Travel/Training Disclosure:** *In accordance with Policy No. 4020.120 and Government Code §53232.3(d).*

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING**

**June 30, 2011  
MINUTES**

**Closed Session**

President Guy Gertsch brought the meeting to order on Thursday, June 30, 2011 at 6:00 p.m. Directors Wayne Lowery, Noelle Mattock, Tony Rogozinski and Billy Vandegrift were in attendance. General Counsel Robert Thurbon was present.

President Gertsch announced that the board was entering closed session and asked if there were public comments on closed session items. Hearing none, Gertsch closed the public session and the board entered closed session.

Closed session under California Government Code §54957, regarding the Performance Evaluation, Appointment or Employment of one employee: General Manager.

Closed Session pursuant to Government Code Section 54956.9 (b)(3)(C), Pending Litigation: one case

**Call to Order**

President Guy Gertsch brought the meeting to order on Thursday, June 30, 2011 at 7:08 p.m. Directors Wayne Lowery, Noelle Mattock, Tony Rogozinski and Billy Vandegrift were in attendance. Also present were Administrative Assistant Charlene Ambrose, Acting Lead Parks Supervisor Dave Luckscheider, Interim Director of Finance Sherry Shannon and Interim General Manager Sandi Kukkola. Sixteen staff members were present as well as 25 members of the public.

President Guy Gertsch asked Boy Scout Adam Gertsch to lead the pledge of allegiance and then took roll call.

**President report out of closed session Board action.**

President Guy Gertsch reported that there was no report out as no actions were taken.

**Adoption of Agenda**

**Motion No. 1. Director Rogozinski moved and Director Lowery seconded the motion to approve the agenda. Motion carried 5-0-0.**

**Presentations & Announcements**

- 1. Recognition of Yvonne Griffin who was presented with the 2011 Senior of the Year Award by the El Dorado County Board of Supervisors on May 24, 2011.**



Recreation Supervisor, Senior Programs, Janet Kenneweg, invited Ms. Griffin to the podium and stated this is the second year in a row that someone from El Dorado Hills has won the senior volunteer of the year award by the El Dorado County Board of Supervisors. They showed off the beautiful award that had been given on May 24, 2011 and some of the highlights of Ms. Griffin's volunteer efforts were reviewed. She is President of Senior Support Council, she teaches French classes, cooking classes, is a sound mixer at music and band events, she is a lobbyist for seniors. Yvonne also works part time for El Dorado Hills CSD at the Senior Center. EDH Senior Support Council Vice-President Evelyn Weick was also at the podium and stated it was her privilege to nominate Yvonne Griffin for the award and her joy to see her receive it.

Ms. Griffin voiced there were 75 people in attendance at lunch time today at the Senior Center for celebration of five years at the current location. She encouraged everyone to volunteer and stated she is one of about 50 people who volunteer at the Senior Center.

2. Recognition of Brian Kelly for 20 years of service to the El Dorado Hills Community Services District.

Assistant General Manager Sandi Kukkola relayed that Information Systems Manager Brian Kelly did not make it tonight. She said he would be working later that evening upon hearing the software program purchase was approved and will get busy right away with the installation. She also said he is humble and one of the many shining stars at the EDHCSD.

**Community Comment<sup>1</sup>**

President Gertsch welcomed community comment. Comments were given as follows:

EDH Senior Support Council Vice-President Evelyn Weick – read a letter to the Board of Directors regarding CSD General Manager, John Skeel's, unplanned leave of absence and the Senior Council disappointment in that decision and desire to hear the facts. Letters were handed out to the Board members.

Phil Stamborsky, EDHCSD Parks Supervisor, and member of El Dorado County Employees Association Local #1. Stamborsky stated the EDHCSD Employees Association Local #1 association took a vote of no confidence of the CSD Board of Directors at a meeting held on June 22, 2011 and the motion carried. He relayed that the association is committed to working hard and doing what is right for the District. He handed out letters to the Board members.

Doug Handen, representing the EDH Swim Team, would like to be on the next Parks and Planning Committee meeting agenda to discuss ongoing improvements to the EDH Community Pool.

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<sup>1</sup> **Community Comments:** *At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.*

Robyn Steward, Parkview Heights resident, spoke on behalf of Josh Anderson's family. Josh was a Oakridge High School student who was killed by a car on El Dorado Hills Boulevard a couple years ago. Josh's father has returning cancer and asked for the status of the proposed Josh Anderson basketball court as well as update to the Master Plan. AGM Sandi Kukkola relayed that the special use permit is in the application process with El Dorado County and the basketball court as well as bridge and dog park are in the plan that was submitted. She invited Ms. Steward to contact her off-line to discuss this further. Director Bill Vandegrift who is on the Parks and Planning Committee asked that these topics be on the next committee meeting agenda.

### **Review of Written Communications**

3. Letter dated May 2, 2011 from Mitzi Givens Russell, Franchise Operations Manager, Comcast California regarding rate adjustments for services, installation and equipment beginning June 1, 2011
4. Letter dated May 25, 2011 from Mitzi Givens Russell, Franchise Operations Manager, Comcast California additional price adjustments beginning July 1, 2011.

### **Consent Calendar**

President Guy Gertsch asked for a motion to approve the consent calendar. Director Lowery asked Kukkola if the couple typos he noted on the May 12, 2011 meeting minutes were made, she stated yes they had. Director Vandegrift asked that Item 12 be pulled for quick clarification, and pull Item 13 which was not discussed in Parks and Planning Committee so he is curious.

**Motion No. 2.** Director Lowery moved and Director Vandegrift seconded the motion to approve the consent calendar items minus items 12 and 13 as follows:

**Receive & File:** 6) Appointment of Sandi Kukkola as Interim General Manager; 7) Minutes of May 12, May 17 and May 31, 2011; 8) Cash Disbursements through May 31, 2011; 9) Finance Report, April 30, 2011; 10) Approve revision to skate park lighting policy No. 1180.13.3; 11) Approve purchase of KnowledgeLake document management software in the amount of \$15,487.50 as budgeted in 2011 Fiscal Year; 14) Upcoming board member meetings and/or reports of recent board committees including upcoming schedule of other district meetings and training programs; 15) El Dorado Hills CC&R Citizen Advisory Committee (CAC) recommending the Board of Directors appoint Wayne Mills, Bass Lake Village, Woodridge and Cathy Drakeley, Creekside Greens to the CC&R CAC; 16) Design Review Committee (DRC) recommends the Board of Directors deny appeal regarding DRC denial of application for exterior paint and require the accent color to be repainted by June 1, 2011:

**Property Owner:** Philip and Janice Albert  
**Property Address:** 1200 Manning Drive

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**Village:** Marina Woods, Lot 154, APN: 110-353-191  
**Violation:** Exterior Paint  
**17) The El Dorado Hills CSD CC&R Citizens Advisory Committee (CAC) recommends the Board of Directors authorize staff to direct Legal Counsel to send Third/Final Notice of non-compliance to:**  
**Property Owner:** Charles Baldwin  
**Property Address:** 3297 Tea Rose Drive  
**Village:** Bass Lake Hills  
**Violation:** Improper storage of a trailer.

**Motion Carried 5-0-0.**

### **General Business**

#### **18) No Agenda Item**

#### **19) Public Hearing: Appropriation Limit [GANN LIMIT] for fiscal year 2011-2012.**

- a. **Hold Public Hearing to consider Resolution to Adopt Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2011-2012.**
- b. **Approve Resolution No. 2011-09 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2011-2012.**

Interim Director of Finance Sherry Shannon let the staff and members of the public know that the Appropriation Limit (GANN Limit) is the spending limit for the District and that the District is within the appropriate limit.

President Gertsch opened the public hearing. Hearing no comments, Gertsch closed the public hearing. He asked the board members for comments, hearing none he asked for a motion.

**Motion No. 3.** Director Lowery moved and Director Rogozinski seconded the motion to Approve Resolution No. 2011-09 Adopting the Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2011-2012.

#### **20) Public Hearing: Landscape and Lighting Assessment Districts.**

- a. **Approve budgets and assessment rates for the Landscaping and Lighting Assessment District for Fiscal Year 2011-12.**

**STONEGATE - L&L #1, - OAK TREE - L&L #2, OAKRIDGE - L&L #3, GREEN VALLEY HILLS - L&L #5, LA CRESTA - L&L #6, CRESCENT RIDGE - L&L #7, LAKE FOREST - L&L #8, FRANCISCO OAKS #10, MARINA HILLS, L&L #11, HIGHLAND HILLS UNIT 3- L&L #13, WILD OAKS - L&L #14, SILVA VALLEY - L&L #15, BASS LAKE - L&L #16, CREEKSIDE GREENS - L&L**

**#18, ROADWAY - L&L #19, HIGHLAND HILLS UNITS 1 & 2- L&L #20, PROMONTORY – L&L #22, HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE – L&L #25, HOLLOW OAKS – L&L #23, NORTH COMMERCIAL BLVD – L&L #29, VALLEY VIEW – L&L #33, BELL RANCH – L&L #34, HAWK VIEW – L&L #31, and LAKE FOREST PARK – L&L #36**

- b. Approve Resolution Confirming Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2011-12.**

Interim Director of Finance Sherry Shannon advised that the Engineers Reports are the same as provided in the May 12, 2011 Regular Board Meeting materials. It was requested at the last board meeting that the Board's Administration and Finance Committee meeting to discuss in detail. Since the May 12, 2011 Board meeting, staff has met with residents from the Highland Hills assessment district and have reviewed with them the financial data as well as maintenance and repairs as the Home Owners Association there expressed some interest in taking over some of the maintenance of the are possibly next year. Direction is needed to determine what level the Board would like to set the assessments at for fiscal year 2012 for each specific area. Three specific areas are Highland Hills 3, Francisco Oaks and Oaktree with suggested annual assessments from the Administration and Finance Committee of \$696, \$276.37 and \$110. respectively. Setting Oaktree at \$110. is over the amount to maintain the basics and to allow for a little build-up of reserves.

Board comments were heard as follows:

Director Vandegrift commented that staff should allow a little more time for constituents to consider the tax increases. He recommended staff plan ahead of time of assessments being due and be more proactive to the community. He thanked the Parks staff for bringing in bark but right after the assessment was known. Director Rogozinski stated staff should educate the public where appropriate and get out in front minimizing the impact, especially in areas foreseeing an increase. Director Mattock stated that \$696 level for Highland Hills 3 was based upon feedback by the residents so they decided to bump it up a little bit to encourage the residents interest in taking over some of the maintenance of the area.

Public comment was heard as follows:

Phil Stamborsky, Parks Supervisor for Landscaping and Lighting Assessment Districts (LLAD's), stated the funding is very low in the Highland Hills #3 L&L. He said he saved some funds in event unexpected maintenance is needed. Coincidentally there were six weeks left in the fiscal year so he had money to invest in the bark.

John Everett expressed concern regarding the assessments. He said Oaktree maximum is \$128.18 and Administration and Finance Committee members decided to set it at \$110.; he asked what rationale was used. Shannon advised the District set aside funds to build up reserves and a few residents had concerns so they decided not to max the current \$87. assessment. Mattock said based upon the input given \$128 or

\$110 they chose \$110. Everett then spoke of labor standards and Mattock clarified that an Overhead Cost Recovery Policy is used. Shannon said the District purchased the software and residents are welcome to come by and review the budget and go over numbers with her as desired. Mattock suggested Everett talk with the finance staff to learn more about the systems and controls the District has in place. Everett spoke of triple tax. He confirmed he will make a date with Shannon.

President Gertsch recommended Everett set up some time to review all his issues. He asked if there were any more public comments.

Mike Crouch, President of Highland Hills Home Owners Association raised points and had questions, which were reviewed. His opinion was there were approximately \$19 thousand in CSD costs to take care of the Landscaping and Lighting yet the assessment is \$26 thousand. He said it would cost \$9,000 or less if they contract it out from the Home Owner Association.

Kim Hancock of Lenox drive said her property backs up to Silva Valley and said for eight years she has personally been weeding that corner to make it look nice. She feels the LLAD staff is not doing it and the charges are excessive.

President Gertsch closed the public hearing and asked the board for approvals requested. Director Vandegrift lamented that staff has been languishing with Mr. Everett for years. Mr. Harn has sent a letter from the County; he would like a way to resolve Everett's issues and supports a vote to move forward. Gertsch wished to be on public record stating communications have been sent to Everett. He also wanted it to be known that a letter was received by John Coon as a receive and file on this issue.

**Motion No. 4. Director Mattock moved and Director Lowery seconded the motion to approve setting Highland Hills 3 assessment at \$696, Francisco at \$276.37 and Oaktree at \$110. Motion carried 5-0-0.**

**21)Adoption of fiscal year 2011-2012 specified Budgets and Approval of Resolutions.**

- a. **Adopt final General Fund budget for fiscal year 2011-2012.**
- b. **Adopt final Capital Project budget for fiscal year 2011-2012.**
- c. **Adopt final CC&R Fund budget for fiscal year 2011-2012.**
- d. **Approve Resolution No. 2011-07 Adopting the Fiscal Year 2011-2012 General Fund, Capital Project, and CC&R Fund Budgets.**
- e. **Approve Resolution No. 2011-08 Setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2011-2012.**

**Motion No. 5. Director Vandegrift moved and Director Mattock seconded the motion to Adopt final General Fund budget for fiscal year 2011-2012. Motion Carried 5-0-0.**

**Motion No. 6. Director Rogozinski moved and Director Mattock seconded the motion to Adopt final Capital Project budget for fiscal year 2011-2012. Motion Carried 5-0-0.**

**Motion No. 7.** Director Vandegrift moved and Rogozinski seconded the motion to Adopt final CC&R Fund budget for fiscal year 2011-2012. Motion Carried 5-0-0.

**Motion No. 8.** Director Lowery moved and Director Vandegrift seconded the motion to Approve Resolution No. 2011-07 Adopting the Fiscal Year 2011-2012 General Fund, Capital Project, and CC&R Fund Budgets. Motion Carried 5-0-0.

**Motion No. 9.** Director Rogozinski moved and Director Vandegrift seconded the motion to Approve Resolution No. 2011-08 Setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2011-2012. Motion Carried 5-0-0.

**22)Vote to elect a representative to the California Special District Association (CSDA) Board of Directors in your Region for Seat C.**

**Motion No. 10.** Director Noelle Mattock made a motion to elect Pete Kampa for CSDA Board of Directors in the 2011 election representing Region Two. She stated she has worked with Pete and supports his efforts on the Legislative Committee. Motion seconded by Director Lowery. Motion Carried 5-0-0.

**23)Approve election vote to fill vacancy on the El Dorado County Local Agency Formation Commission (LAFCO).**

Director Lowery suggested choosing the top three and recommended Shiva Frentzen, Ray Griffiths and Barbara Winn, stating he is comfortable with them. Director Rogozinski, agreed.

**Motion No. 11.** Director Vandegrift moved and Director Rogozinski seconded the motion to vote for 1) Barbara Winn, 2) Shiva Frentzen, 3) Ray Griffiths, 4) Joseph Fuller, 5) Charles Hoff, 6) Guy Hooper, 7) Ken Humphreys in that order. Motion Carried 5-0-0.

**Motion No. 12.** Director Lowery moved and Director Vandegrift seconded the motion to vote "Yes" to approve of LAFCO distributing electronic ballots to Districts that wish to receive them in the future; and "Yes" to receiving its ballot via e-mail and submit its vote electronically. Motion Carried 5-0-0.

**Late Addition**

**18)Review Development Plans for Serrano Village J Park Site and direct staff accordingly.**

IGM Sandi Kukkola admitted that when the District dissolved the Planning Department the District has been slow in picking up on the activities of County LAFCO and the County Planning Commission. Recently Parks Supervisor Kent Malonson, former Planning Associate, was asked by General Manager John Skeel to accompany him to a meeting at the Planning Commission. Kukkola asked the board to give direction to staff to attend the next meeting on July 28, 2011 regarding joint use as the school has not yet firmed up all the plans for this.

Public Comment was heard from Lou Rain as a representative of the Board of Supervisors. He urged the board and staff to attend and discuss the matter and to be very distinct on why the District wants to work on this. Director Lowery indicated that the land would be gifted to the District.

President Gertsch asked to be on public record stating the barbell design is one of the worst designs he has seen.

Director Vandegrift made a motion to accept the layout Ms. Kukkola presented in her staff report handout. Kukkola said that the Joint Use Agreement is between EDHCSD and Rescue Union School District (RUSD). Lowery said because of the way this item was agendized, no action can be taken at this meeting yet direction can be given to staff accordingly; therefore motion died.

**18) Review items pulled from Consent Calendar for action.**

**12) Approve letter of support for Safe Routes to School Grant along New York Creek Trail.**

Director Vandegrift asked why the approval, it is a County funded project. Kukkola relayed that this is a super-competitive grant. There will be no matching funds from the District.

**Motion No. 13. Director Vandegrift moved and Director Mattock seconded the motion to approve letter of support for Safe Routes to School Grant along New York Creek Trail. Motion Carried 5-0-0.**

**13) Approve Resolution 2011-10 approving allocation of \$106,755 for expansion of the New York Creek Trail System between Stephen Harris Park and Silva Valley Parkway.**

Interim General Manager Sandi Kukkola stated this was report that was not previously submitted in the board packet. Director Vandegrift pulled this agenda item stating the Parks and Planning Committee has not seen it. Kukkola said that the timeline to move forward is very short and there was no opportunity to bring it to the Parks and Planning Committee as they need to continue on with the project. Vandegrift was disappointed and remarked that the District is getting caught again advancing a lot of money and stated frankly he doesn't see the value. Kukkola said the funds were in the CIP Budget and are moving funds on District property as it is the district's trail. Director Lowery indicated they should be able to connect the rail at Stephen Harris Park to Silva Valley

Road, similar to the trail in front of the El Dorado Hills Archery Range. Director Vandegrift asked Kukkola to get more information and schedule a Parks and Planning Committee meeting.

**Motion No. 14. Director Vandegrift moved and Director Mattock seconded the motion to Approve Resolution 2011-10 approving allocation of \$106,766 for expansion of the New York Creek Trail System between Stephen Harris Park and Silva Valley Parkway. Motion Carried 5-0-0.**

### **General Manager Comments**

IGM Sandi Kukkola said there was not an Operations Report submitted for this board meeting packet and that she hopes to have one reflecting mid May through the end of June in the next packet. She said the District is sailing along, trying to keep the parks green and resident programs and youth programs going. She also gave an update on the Community Activities Building (CAB) Gym roof project stating that Kent Oakley and Darrah Ramsbotham have it under control with an expected completion of September, 2011.

### **Board of Director Comments**

Director Rogozinski asked how the CSD field project was coming along. Kukkola indicated that she along with the Day Camp staff walked the area this week. The field needs heat and the sprouts to seed.

Director Vandegrift asked that the Master Plan be pursued for update and hopes to hold a Parks and Planning Committee meeting in the next couple weeks. He wants to discuss the Josh Anderson Basketball Court and wants to interface with league organizations. He said he saw a baseball game at the Jeff Mitchell field. Vandegrift thanked the staff that was in attendance for being present. He also congratulated Yvonne Griffin for her award. He asked that the summer Board of Director meetings be moved from Thursdays to Wednesdays so that he can attend the concerts at the Town Center.

Director Lowery said he had one comment and that the El Dorado Hills CSD's quality recreation programs and quality maintenance of the Parks by far are one of the finest agencies in the State.

Director Rogozinski had no comments to make.

President Gertsch reminded all in attendance of the upcoming Fireworks festival at Cameron Park hosted by Cameron Park CSD on Saturday, July 2<sup>nd</sup>, as well as Sunday, July 3<sup>rd</sup> Extravaganza at El Dorado Hills Town Center. He said the CSD concerts are great and made reference to a blog in Folsom referencing the CSD Concerts. He gave kudos to the staff for the work at the concerts.

Director Mattock looks forward to the CSDA chapter formation meeting. She gave kudos to staff for maintaining high standards in the District.



**Adjournment**

President Gertsch adjourned the meeting at 8:59 pm.

APPROVED: *Guy Gertsch* DATE: 7/27/2011  
Guy Gertsch, President  
EDHCSD Board of Directors

ATTEST: *Sandi Kukkola* DATE: 7/27/2011  
Sandi Kukkola, Interim General Manager  
Secretary to the Board of Directors

# El Dorado Hills Community Services District



General, Capital, LLAD and CC&R Funds

Budget for the Year Ending

June 30, 2013

## Budget for the Year Ending June 30, 2013

### Board of Directors

Tony Rogozinski, President

Bill Vandergrift, Vice President

Guy Gertsch, Director

Wayne Lowery, Director

Noelle Mattock, Director

### Interim. General Manager

Richard Ramirez

### Department Heads

Sandi Kukkola, Assistant General Manager

Sherry Shannon, Acting Finance Director

### Finance Staff

Lori Cox, Accounting Specialist

Wanda Kelly, Accounting Clerk

### Mission Statement

Improve the quality of life for El Dorado Hills residents through responsible leadership and by providing superior service and facilities.

All questions concerning the District's budget should be directed to the Finance Department at 1021 Harvard Way, El Dorado Hills, CA 95762, phone number (916) 614-3221. This report will also be provided on the District's website at [www.edhcsd.org](http://www.edhcsd.org).

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## FISCAL YEAR 2012-13 BUDGET TRANSMITTAL

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**TO:** Board of Directors

**FROM:** Sherry Shannon, Acting Finance Director

**DATE:** June 14, 2012

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***MISSION STATEMENT: Improve the quality of life for El Dorado Hills residents through responsible leadership and by providing superior service and facilities.***

On May 21, 2012, the El Dorado Hills Community Services District celebrated its fiftieth anniversary<sup>1</sup>. In fifty years the District has grown to an estimated population of 42,108<sup>2</sup>. District staff currently includes 26 benefited and 129 part-time employees.

Currently the District provides six areas of service under California Government Code §61000: Recreation, Parks, Street Lighting and Landscaping, CC&R Enforcement/Design Review, Solid Waste Collection, and Telecommunications (Cable TV).

### OVERVIEW

This budget document includes the proposed General Fund Budget for Fiscal Year 2012-13 for the District's entire operations. Additionally, budgets for the Capital Improvement Plan, Landscaping & Lighting Assessment District Funds, and CC&R Fund are attached. Detailed information about the revenue and expenditure forecast for the District in the coming year is included.

**General Fund.** The District has historically maintained a fiscally conservative posture even while enjoying sizeable increases in annual property tax revenues. Emphasis has been on providing new services through park and facility projects or recreation programs over staffing and administrative overhead. Within this fiscal year the District plans to replace one or more vacant department head positions in an effort to improve the District's overall financial position by focusing on greater efficiencies and new opportunities. One time revenue and reserve account funds are only used for one-time costs. As a result of prior year's financial decisions and anticipated results from the new fiscal year the District is well positioned to continue to ride out the economic downturn while many California local government agencies continue to downsize staff, reduce services, and forego many planned projects. Unfortunately, as has been

<sup>1</sup> EDHCS established on May 21, 1962 by Resolution No. 98-62, El Dorado County Board of Supervisors.

<sup>2</sup> US Census Bureau, 2011 estimate.

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the case over the last six years with declining property taxes from reassessments and foreclosures, it is necessary to maintain current levels of staffing, operations and maintenance and look at strategies to creating new revenue opportunities.

The FY 2012-13 Budget reflects the continued decline of property tax revenues over the past years. Economists expect California’s economy to see a slight improvement in 2012; however, the housing market is not expected to recover for a few more years.

Table No. 1  
**Property Tax Revenue Ten-Year Comparison**

	Year	Total	% Change
Budget <sup>3</sup>	2013	\$4,928,648	-1.00%
Actual (est.)	2012	\$4,978,432	2.33%
Actual	2011	\$4,865,255	-8.63%
Actual	2010	\$5,324,527	-6.53%
Actual	2009	\$5,696,281	3.15%
Actual	2008	\$5,522,119	7.55%
Actual	2007	\$5,134,686	19.68%
Actual	2006	\$4,290,373	26.23%
Actual	2005	\$3,398,793	13.72%
Actual	2004	\$2,988,651	18.48%
Actual	2003	\$2,522,340	20.19%

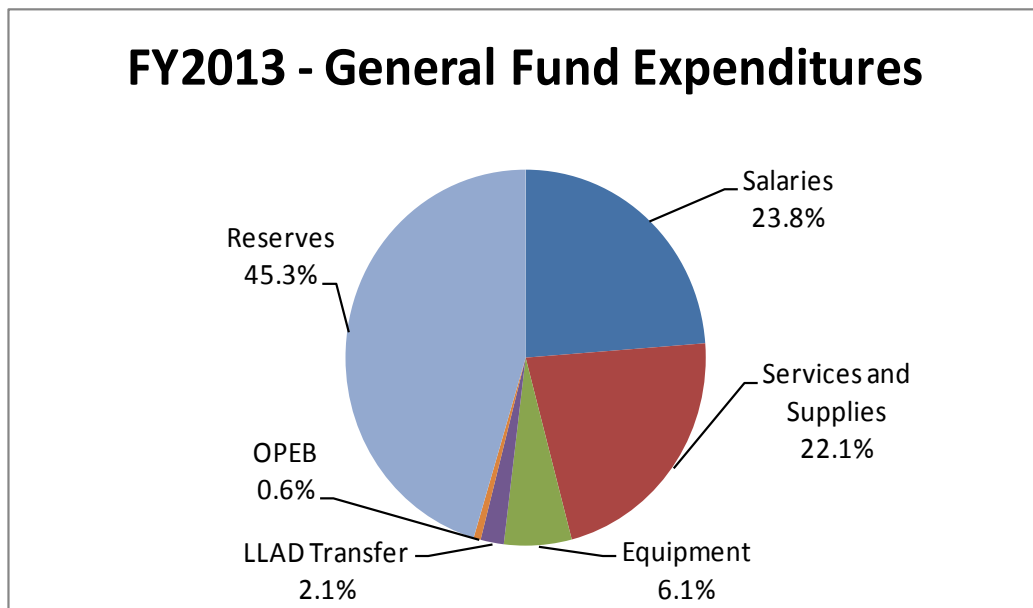
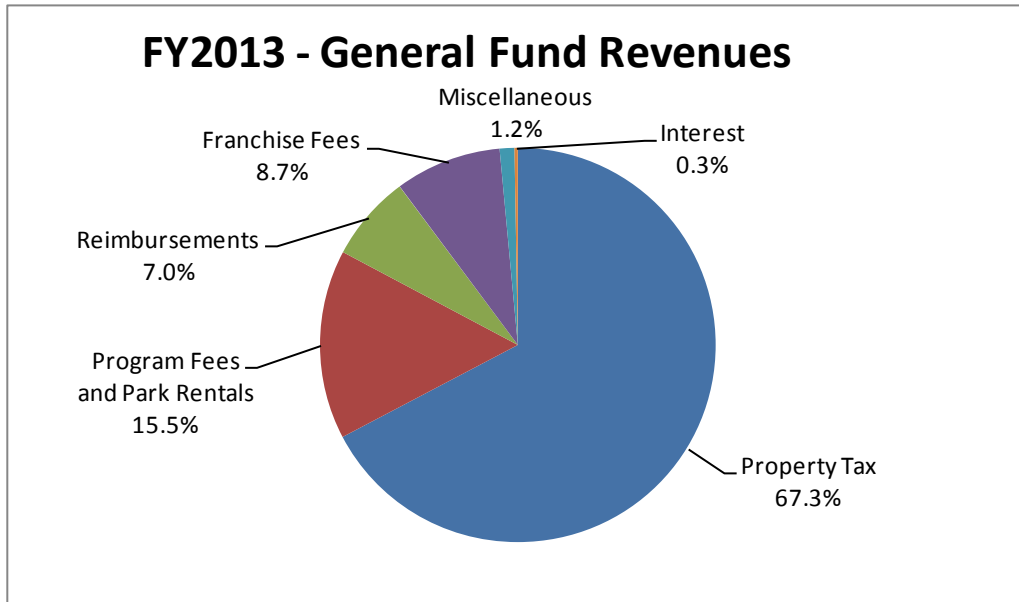
Although Property Tax revenue—the largest single revenue source of the General Fund budget (67.3%)—has declined since 2009, revenue from franchise fees (cell towers, cable TV, and solid waste collection) is slowly growing.

Table No. 2  
**Budget Fund Two Year Comparison**

Fund	FY 2012		FY 2013	
	Revenue	Expenses	Revenue	Expenses
General <sup>4</sup>	\$7,378,578	\$6,998,515	\$7,324,596	\$7,389,494
CC&R	\$165,415	\$129,330	\$168,315	\$130,233
Park Impact Fee	\$900,000	\$397,936	\$450,000	\$760,806
In Lieu Fees	\$21,434	\$3581	\$0	\$0
LLADs (23)	\$1,302,371	\$1,611,932	\$1,351,083	\$1,397,302
<b>TOTAL</b>	<b>\$9,767,798</b>	<b>\$9,141,294</b>	<b>\$9,293,994</b>	<b>\$9,677,835</b>

<sup>3</sup> The FY 2012-13 General Fund Budget was approved by the EDHCSD Board of Directors on June 14, 2012.

<sup>4</sup> Revenue and Expenses include transfers to/from other funds (LLADs, Capital Improvement Projects). Transfers will decline significantly in FY 2013 compared to FY 2012.



## DISTRICT SERVICES

**Recreation Services.** There are five divisions within the Recreation Department capable of providing high- quality, diversified activities and programs for the entire community. Each division focuses on an array of unique services, the recreation staff work together to support the cross promotion of activities. Such efforts also ensure that common interest areas; such as, special events and volunteer programs—are carefully coordinated and supported. The divisions include:

- **Youth & Adult Sports Programs:** Examples include youth and adult leagues, camps, and tournaments for flag football, softball, soccer, volleyball, and basketball as well as coordination of sports fields for local youth sports organizations.
- **Youth Programs:** Examples include after school KydZone program, summer KydZone Extreme camps, gymnastics, teen center, and skate park.
- **Senior Citizen Programs:** Examples include Senior Center, special classes, county social services, tours and travel.
- **Aquatic Programs:** Examples include swim lessons, open swim, fitness, and coordination of pool use for swim teams and water polo organizations.
- **Special Interest Programs:** Examples include a variety of special classes and special events.

**Park Services.** The District's Parks Department is currently composed of five functional areas or divisions including sports fields, parks, street landscape, buildings & facilities, and special projects which include capital development and planning.

The District's Capital Improvement Program is financially supported by various sources including the General Fund, In Lieu Fees (Quimby Act), and Park Impact Fees. Additional sources can include grants and donations. The lack of new home permit applications over the past five years resulted in less Park Impact and In Lieu Fees reducing the District's ability to fund new parks and facilities, although in fiscal year 2012, home permit applications began to increase. Considering the decline in General Fund revenues as well, even if new capital funding opportunities appear, a cautious approach is recommended unless adequate new maintenance and operation funding resources are identified. Ongoing Capital Improvement Projects that will be continued into FY 2012-13 include:

- EDH Community Park: Restrooms, Basketball area, and Bridge.
- EDH Community Park: Dog Park Design
- Ridgeview Neighborhood Park: New equipment
- Windsor Point Park Construction (pending LLAD formation)
- New York Creek Trail extension
- Veteran's Memorial: Administration
- Valley View Elementary School Gym: Joint Use Agreement commitment



**Street Lighting & Landscaping Services.** Since 1988, new subdivision developers have either created homeowner associations or asked the District to maintain perimeter and entry landscape for their projects. If the District maintains subdivision or village landscape, a funding mechanism is put in place under the 1972 California Landscaping & Lighting Assessment District Act to serve this special benefit. In many cases the County of El Dorado has also conditioned developers to include new parks within an assessment district to assure that future maintenance funding of new facilities is available. Currently there are twenty-three active operational assessment districts (LLADs) managed by the CSD and two active non operational districts.

Several of the LLADs have reached their assessment cap while the costs to maintain and operate the improvements continue to climb. As a result, the District has used LLAD deferred maintenance reserves to subsidize the assessment in some instances. Over the next year, the District needs to seek property owner support to either increase assessment levels or lower the level of service provided to individual LLADs.

**CC&R Enforcement/Design Review Services.** In 1983, El Dorado Hills Community Services District became the first public agency in California to receive voter approval to enforce and provide design review for Covenants, Conditions and Restrictions (CC&Rs). At the time, a \$10 maximum annual parcel assessment was approved and remains in effect to date. The CSD provides enforcement to 14,431 residential dwelling units in El Dorado Hills. Other residential lots within El Dorado Hills fall under the jurisdiction of homeowner associations. The primary costs of CC&R management is for either legal or staff services. The current assessment is not adequate to meet the demand for enforcement needs.

In 2011 the District's Board of Directors initiated discussion to ask the voting community if they support improving the level of CC&R service by increasing the parcel assessment rate. No action has been taken since that time.

**Solid Waste Collection Services.** The collection of trash, green waste, and recyclable waste from residential and commercial properties is provided by Waste Connections Inc., dba El Dorado Disposal Service, under a franchise agreement with the District. The District receives a five percent franchise fee. The current agreement expires in 2023. The District is responsible, along with the County of El Dorado, to meet the conditions of AB 939 to reduce the waste stream to California land fill sites by encouraging reusing, recycling or reducing potential trash materials. In this regard, Waste Connections has implemented a recycling incentive through the RecycleBank program ([www.recyclebank.com](http://www.recyclebank.com)).

**Telecommunications (Cable TV) Services.** Cable TV services in El Dorado Hills are provide by Comcast and AT&T u-verse under a franchise agreement with the District. The District receives a five percent franchise fee. Although the CSD had considerable control of service quality in the past, the Federal Communications Commission (FCC) has gradually eroded local control to the extent that any concerns regarding service levels must now be filed with the Commission.

## El Dorado County Resolution #109-2016 EXHIBIT "A"

Increased competition with satellite television service providers appears to have leveled off from the growth seen in recent years which may be a result of slow housing growth or improved quality service from cable TV service providers.

### SUMMARY

The downturn in the economy over the past 6 years has greatly affected the financial ability of most public agencies in California, such as county, city, or special district and local government to meet the needs of residents as was possible in the pre-down turn economy. Many districts' including El Dorado Hills have had to cut back on staff or not refill vacant positions in efforts to replenish general funds reduced by tax revenues. El Dorado Hills CSD has escaped making some of the more devastating decisions faced by other agencies through having sound fiscal policies, by being more fiscally conservative and being willing to make cuts, which ultimately will strengthen our position. We unlike many other public agencies do not rely on revenue sources most heavily impacted such as vehicle license fees and sales tax; we have a community with a strong property tax base because the majority of homes are high-end homes with a high assessment value.

As was mentioned in last year's budget message, property tax revenue growth has not only stopped, but reversed direction. Past optimistic economic projections citing "signs of improved economic indicators," have still not come to fruition. Increased foreclosures of homes at all market levels have resulted in lower assessed values by the County, and continued mixed unemployment reports all indicate that, at best, the District's financial status will plateau in the next year. Further, assessed values of residential and commercial properties will slowly return to the all time high levels of 2007, probably taking many more years to even getting close.

Although the District's economic future is certainly not bleak, it will require careful decision making on the part of the board and staff for the next few years. It is therefore imperative that the District take care of the resources already in place including its parks, facilities, and staff. The demand by the community for quality public services continues to increase requiring creative approaches to assure the District's services are varied, safe, and available.

Besides continuing to develop new cost-cutting strategies, management and the board need to seek new revenue development and partnership opportunities. Designing facilities that can be funded through user fees, annexing the El Dorado Hills Business Park, seeking grant resources, promoting the benefits of a CSD to the community, providing exciting new recreation activities, and in particular cultivating partnerships with the business community are only some of the many potential prospects to consider.

In closing, it is clear that the District's past successes and future successes have relied and will continue to rely significantly on the team efforts of staff working with the board of directors,

El Dorado County Resolution #109-2016 EXHIBIT "A"

and the community to accomplish great things. We should not forget that the District exists to provide quality community services in the form of parks, programs and many other services, which are for the benefit of our residents, and that without our residents and their support over the past 50 years the District would not have been able to provide or accomplish so much.

###

**El Dorado Hills Community Services District  
All Funds Revenues vs. Expenditures Summary - FY 2012-2013**

	Projected Balance July 1, 2012	Revenues	Transfers In	Expenditures	Transfers Out	Projected Balance June 30, 2013
<b>General Fund</b>						
General Fund (01)	(\$21,491)	\$7,324,596	\$0	\$7,022,528	\$280,576	\$0
Contingency Reserve of 15%	\$1,098,689	\$0	\$0	\$0	\$0	\$1,098,689
Deferred Maintenance Reserve	\$524,612	\$0	\$0	\$0	\$0	\$524,612
Compensated Absences	\$152,000	\$0	\$0	\$0	\$0	\$152,000
Other Post Employment Benefits (OPEB)	\$86,253	\$0	\$0	\$86,253	\$0	\$0
Capital Deficiency Reserve	\$4,355,357	\$0	\$0	\$0	\$0	\$4,355,357
<i>Subtotal:</i>	\$6,195,420	\$7,324,596	\$0	\$7,108,781	\$280,576	\$6,130,659
<b>Special Revenue Funds</b>						
Compliance/Design Review (11)	(\$44,584)	\$168,315	\$0	\$130,233	\$0	(\$6,502)
In-Lieu Fees (12)	\$21,500	\$0	\$0	\$0	\$0	\$21,500
Donations (17)	\$56,100	\$0	\$0	\$0	\$0	\$56,100
Impact Fees (18)	\$1,800,000	\$450,000	\$0	\$13,500	\$747,306	\$1,489,194
Oak Tree Preservation (19)	\$1,500	\$0	\$0	\$0	\$0	\$1,500
Stonegate Village (20)	\$81,354	\$33,600	\$0	\$39,209	\$0	\$75,745
Green Valley Hills (21)	\$29,293	\$17,072	\$0	\$18,114	\$0	\$28,250
Promontory Village 6 (22)	\$335,096	\$198,379	\$243,380	\$385,182	\$0	\$391,674
Oakridge Village (23)	\$21,969	\$16,498	\$0	\$17,588	\$0	\$20,880
Oaktree Village (24)	\$31,631	\$22,560	\$0	\$11,383	\$0	\$42,809
Crescent Ridge (26)	\$39,977	\$25,553	\$0	\$27,110	\$0	\$38,420
La Cresta (27)	\$57,367	\$16,147	\$0	\$16,835	\$0	\$56,679
Lake Forrest (30)	\$40,158	\$19,203	\$0	\$15,845	\$0	\$43,516
Marina Village (31)	\$17,546	\$0	\$0	\$5,269	\$0	\$12,277
Francisco Oaks (32)	\$70,140	\$28,190	\$0	\$24,049	\$0	\$74,281
Highland Hills 3 (35)	\$39,023	\$18,792	\$0	\$12,781	\$0	\$45,035
Laurel Oaks/Hollow Oaks (37)	\$68,095	\$35,775	\$4,556	\$45,557	\$0	\$62,868
Wild Oaks Park (38)	\$166,342	\$34,650	\$3,639	\$36,387	\$0	\$168,243
Silva Valley (39)	\$188,841	\$80,784	\$7,281	\$72,815	\$0	\$204,092
Bass Lake Village A (40)	\$35,422	\$27,522	\$0	\$36,714	\$0	\$26,230
Roadways (41)	\$821,258	\$145,568	\$0	\$121,449	\$0	\$845,377
Highland Hills 1,2&4 (42)	\$92,265	\$19,514	\$0	\$16,067	\$0	\$95,712
Creekside Greens (43)	\$140,480	\$85,183	\$7,569	\$75,691	\$0	\$157,541
Base Lake Zone B (45)	\$90,945	\$0	\$0	\$28,719	\$0	\$62,226
Highland View/Hills/Sterlingshire (47)	\$59,994	\$52,834	\$6,207	\$62,068	\$0	\$56,966
North Commerical Blvd. (48)	\$380,003	\$66,560	\$0	\$249,025	\$0	\$197,538
Valley View (50)	\$149,988	\$0	\$0	\$0	\$0	\$149,988
Lake Forest Park (56)	\$71,301	\$126,125	\$7,945	\$79,445	\$0	\$125,925
<i>Subtotal:</i>	\$4,863,004	\$1,688,822	\$280,576	\$1,541,035	\$747,306	\$4,544,061
<b>Debt Service Funds</b>						
Community Park Bond (60)	\$77,700	\$0	\$0	\$0	\$0	\$77,700
Wild Oaks Park (61)	\$57,000	\$68,138	\$0	\$67,131	\$0	\$58,007
Promontory Park (62)	\$0	\$0	\$367,886	\$367,886	\$0	\$0
<i>Subtotal:</i>	\$134,700	\$68,138	\$367,886	\$435,017	\$0	\$135,707
<b>Capital Project Funds</b>						
CP Dog Park (940)	\$29,000	\$0	\$0	\$29,000	\$0	\$0
CP Master Plan Bridge/Picnic/Basketball/Restroom (935)	\$700,000	\$0	\$0	\$700,000	\$0	\$0
New York Creek Trail (922)	\$107,100	\$0	\$0	\$107,100	\$0	\$0
Ridgeview Park (938)	\$50,300	\$0	\$0	\$50,300	\$0	\$0
Veteran's Memorial (942)	\$0	\$0	\$0	\$0	\$0	\$0
Windsor Point Park (927)	\$20,000	\$0	\$379,420	\$399,420	\$0	\$0
<i>Subtotal:</i>	\$906,400	\$0	\$379,420	\$1,285,820	\$0	\$0
<b>Total All Funds:</b>	\$12,099,524	\$9,081,555	\$1,027,882	\$10,370,653	\$1,027,882	\$10,810,426

**GENERAL FUND  
FUND BALANCE SUMMARY**

	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGET</b>	<b>FY 2012 FORECAST</b>	<b>FY 2013 BUDGET</b>
Beginning General Fund Balance, July 1st	<b>5,470,113</b>	<b>4,721,310</b>	<b>5,815,358</b>	<b>5,815,358</b>	<b>6,195,420</b>
<b>Revenues</b>					
Property Taxes net of ERAF shift	\$ 5,324,527	\$ 4,865,255	\$ 4,845,904	\$ 4,978,432	\$ 4,928,648 <sup>1</sup>
Interest	20,098	17,140	20,000	20,000	20,000
Grants	115,862	0	0	0	0
Program Fees and Park Rentals	1,262,421	1,304,299	1,109,429	1,130,371	1,135,495
Franchise Fees	582,181	628,952	627,000	627,000	637,000
Miscellaneous	68,913	79,103	84,620	84,720	87,881 <sup>2</sup>
Reimbursements	553,223	579,213	565,180	538,055	515,572 <sup>3</sup>
Transfers In from Capital Projects	0	38,626	305,913	0	0
<b>Total Revenue and Other Sources</b>	<b>7,927,225</b>	<b>7,512,588</b>	<b>7,558,046</b>	<b>7,378,578</b>	<b>7,324,596</b>
<b>Expenditures</b>					
Salaries and Taxes	2,806,526	2,339,180	2,469,161	2,468,253	2,520,848
Employee Benefits	871,514	719,033	664,443	697,437	695,693
Services and Supplies	2,445,745	2,361,031	2,889,690	2,619,648	2,985,865
Capital Improvement/Equipment	49,203	87,927	486,676	145,273	820,122 <sup>4</sup>
<b>Total Expenditures</b>	<b>6,172,987</b>	<b>5,507,172</b>	<b>6,509,970</b>	<b>5,930,612</b>	<b>7,022,528</b>
<b>Net Surplus (Deficit) before Capital Transfers</b>	<b>1,754,238</b>	<b>2,005,416</b>	<b>1,048,076</b>	<b>1,447,966</b>	<b>302,068</b>
Transfers Out to Lighting and Landscape Districts	332,622	173,507	312,314	312,314	280,576
Transfers Out to Capital Projects	1,977,706	598,692	618,784	618,784	0
OPEB Contribution	192,713	139,169	136,805	136,805	86,253 <sup>5</sup>
<b>Net Change in General Fund Balance</b>	<b>-748,803</b>	<b>1,094,048</b>	<b>-19,827</b>	<b>380,063</b>	<b>-64,762</b>
<b>Reserves</b>					
Compensated Absences	127,000	130,931	152,000	152,000	152,000 <sup>6</sup>
<b>Total Restricted Fund Balance</b>	<b>127,000</b>	<b>130,931</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
Contingency at 15% of Revenue	1,172,334	1,092,246	1,133,707	1,133,707	1,098,689 <sup>7</sup>
Deferred Maintenance Reserve	325,308	329,295	407,419	407,419	524,612 <sup>8</sup>
Cable Casting Reserve	3,070	0	0	0	0 <sup>9</sup>
Capital Deficiency Reserve	1,682,604	1,773,000	4,102,405	4,102,405	4,355,357 <sup>10</sup>
General Reserve	500,000	804,680	0	0	0
<b>Total Unrestricted Fund Balance</b>	<b>3,683,316</b>	<b>3,999,221</b>	<b>5,643,531</b>	<b>5,643,531</b>	<b>5,978,659</b>
Ending General Fund Balance, June 30th	910,994	1,685,206	0	399,889	0

1 Property tax growth (decline) estimated at -1% for FY 2013.

2 Miscellaneous Revenue includes vending machine commission, cell tower lease payments, and other revenues.

3 Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Jeff Mitchell Field commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

4 Capital Improvements/Equipment are for one time purchases and deferred maintenance projects throughout the parks and facilities. Included in this line item is \$456,144 for the District's contribution to Buckeye Union School District for the Valley View Elementary School multi-purpose room. A detailed list can be found in the Capital section of this budget.

5 Other Post Employment Benefits. Funding for retiree health benefits is invested through the California Employer's Retiree Benefit Trust (CERBT).

6 Compensated Absences is based on employee vacation and CTO time on the books at year end.

7 Contingency Reserve is calculated on 15% Revenue.

8 Deferred Maintenance Reserve is set according to the Browning Study schedule.

9 Grant Funds from Comcast.

10 Land acquisition and site improvements to address deficiencies within the master plan and nexus study.

	FY 2010 Actual	FY 2011 Actual	FY 2012 Forecast	FY 2013 Budget
<b>Revenue</b>	<b>7,927,223</b>	<b>7,512,588</b>	<b>7,378,578</b>	<b>7,324,596</b>
<b>Expense</b>				
Payroll Taxes	237,773	214,082	203,080	215,525
Employee Benefits	501,961	351,812	340,712	332,018
PERS - Retirement	341,963	299,073	309,889	310,016
Retirement - Other	25,447	66,400	44,593	51,493
Life Insurance	2,143	1,748	2,243	2,165
Workers Comp.	76,500	47,158	62,189	56,796
Salary Expense - Full-time	1,886,935	1,524,033	1,529,374	1,481,780
Salary Expense - Part-time	577,905	527,082	644,987	730,012
Overtime Expense	10,214	6,966	10,624	12,736
Directors Expense	17,200	19,860	18,000	24,000
<b>Total Salary &amp; Benefits</b>	<b>3,678,040</b>	<b>3,058,213</b>	<b>3,165,691</b>	<b>3,216,541</b>
Temporary Labor	2,787	0	0	0
Custodial Supplies	29,379	19,290	27,200	27,200
Equipment Supplies	106,621	70,233	44,036	76,685
Equipment Services	85,458	107,815	139,311	111,875
HVAC - Equipment Services	20,714	19,292	30,000	30,000
Kitchen Equipment Services	0	0	0	1,500
Functional Supplies	109,453	108,019	132,040	162,833
Functional Services	86,606	92,159	136,007	146,294
Government Fees & Permits	132,320	149,267	150,525	145,000
Playground Equipment	2,857	3,326	2,500	3,800
Park/Field Supplies	16,151	12,752	16,800	21,796
Irrigation Supplies	16,374	13,886	17,600	18,000
Small Tools/Supplies	7,017	4,540	7,800	10,400
Landscape Supplies	67,323	58,417	80,500	77,041
Contract Service	609,423	657,846	707,373	751,846
Contract Administration	0	0	0	150
Chemical Supplies	75,657	78,681	90,900	100,762
Vandalism	1,091	208	4,999	6,000
Property Damage	8,552	500	0	0
Deferred Maint/Replacement	309,321	16,885	5,826	29,910
Office Supplies	24,638	8,857	19,375	12,675
Office Services	5,895	4,714	5,000	3,600
Postage	8,768	11,349	20,216	23,030
Professional Services	167,146	278,131	283,386	282,283
Legal Services	48,439	63,719	70,520	202,000
Dues & Publications	12,058	10,225	15,480	17,771
Public & Legal Notices	5,908	4,614	6,295	8,995
Staff Training	33,556	29,821	58,375	77,069
Local Meetings	5,231	5,701	5,775	8,525
Mileage	14,533	11,744	10,475	11,275
Fuel Expense	29,116	55,958	43,000	43,000
Rental Equipment	31,277	22,055	39,427	40,789
Rental Facilities	16,498	18,771	16,301	19,657
Elections Expense	0	16,406	0	20,000
Printing	32,690	39,179	40,055	40,690
Telephone	47,742	45,318	38,000	41,200
Water	62,978	58,949	93,770	127,393
Gas	23,848	59,086	49,060	51,725
Electric	115,564	130,919	133,700	142,225
Street Lights	1,314	135	1,571	1,571
General Insurance	64,389	68,520	68,000	80,000
Safety Expenses	5,746	3,745	8,450	9,300
District Allocation	0	0	0	0
Engineer Report Fees	0	0	0	0
Miscellaneous	1,307	0	0	0
Principal	0	0	0	0
Interest	0	0	0	0
<b>Total Services &amp; Supplies Expense</b>	<b>2,445,745</b>	<b>2,361,031</b>	<b>2,619,648</b>	<b>2,985,865</b>
<b>Capital Expenditures</b>				
Land Acquisition	0	0	0	0
Buildings & Facilities	0	0	0	456,144
Renovation	0	0	0	75,000
Land Improvements	0	0	0	0
Equipment & Vehicles	13,701	12,128	13,022	8,277
Lease Payment	24,206	6,330	0	0
Computer Equipment	0	0	50,950	71,325
Replacement	11,296	69,469	81,301	209,376
<b>Total Fixed Asset Expense</b>	<b>49,203</b>	<b>87,927</b>	<b>145,273</b>	<b>820,122</b>
<b>Total Expenses</b>	<b>6,172,987</b>	<b>5,507,172</b>	<b>5,930,612</b>	<b>7,022,528</b>
OPEB Contribution	192,713	139,169	136,805	86,253
Transfers Out	2,310,328	772,199	931,098	280,576
<b>Net Income</b>	<b>-748,805</b>	<b>1,094,048</b>	<b>380,063</b>	<b>-64,762</b>

	Parks	Administration	Recreation	General Fund Total
<b>Revenue</b>	<b>193,500</b>	<b>6,135,101</b>	<b>995,995</b>	<b>7,324,596</b>
<b>Expense</b>				
Payroll Taxes	48,248	66,743	100,534	215,525
Employee Benefits	116,577	140,669	74,773	332,018
PERS - Retirement	92,211	147,932	69,874	310,016
Retirement - Other	0	51,493	0	51,493
Life Insurance	582	941	642	2,165
Workers Comp.	38,689	4,112	13,996	56,796
Salary Expense - Full-time	445,346	696,870	339,564	1,481,780
Salary Expense - Part-time	122,136	74,061	533,815	730,012
Overtime Expense	7,736	3,000	2,000	12,736
Directors Expense	0	24,000	0	24,000
<b>Total Salary &amp; Benefits</b>	<b>871,525</b>	<b>1,209,820</b>	<b>1,135,196</b>	<b>3,216,541</b>
Temporary Labor	0	0	0	0
Custodial Supplies	27,200	0	0	27,200
Equipment Supplies	20,950	48,800	6,935	76,685
Equipment Services	66,040	43,835	2,000	111,875
HVAC - Equipment Services	30,000	0	0	30,000
Kitchen Equipment Services	1,500	0	0	1,500
Functional Supplies	4,000	10,660	148,173	162,833
Functional Services	300	10,120	135,874	146,294
Government Fees & Permits	10,000	135,000	0	145,000
Playground Equipment	3,800	0	0	3,800
Park/Field Supplies	21,796	0	0	21,796
Irrigation Supplies	18,000	0	0	18,000
Small Tools/Supplies	10,400	0	0	10,400
Landscape Supplies	57,041	0	20,000	77,041
Contract Service	675,586	46,260	30,000	751,846
Contract Administration	150	0	0	150
Chemical Supplies	100,762	0	0	100,762
Vandalism	6,000	0	0	6,000
Property Damage	0	0	0	0
Deferred Maint/Replacement	29,910	0	0	29,910
Office Supplies	1,500	8,000	3,175	12,675
Office Services	0	3,600	0	3,600
Postage	0	7,200	15,830	23,030
Professional Services	1,500	132,973	147,810	282,283
Legal Services	2,000	200,000	0	202,000
Dues & Publications	1,320	15,301	1,150	17,771
Public & Legal Notices	0	8,520	475	8,995
Staff Training	23,060	39,900	14,109	77,069
Local Meetings	0	8,450	75	8,525
Mileage	1,000	9,300	975	11,275
Fuel Expense	43,000	0	0	43,000
Rental Equipment	11,700	16,845	12,244	40,789
Rental Facilities	11,980	0	7,677	19,657
Elections Expense	0	20,000	0	20,000
Printing	100	4,550	36,040	40,690
Telephone	8,000	29,600	3,600	41,200
Water	127,393	0	0	127,393
Gas	51,725	0	0	51,725
Electric	142,225	0	0	142,225
Street Lights	1,571	0	0	1,571
General Insurance	0	80,000	0	80,000
Safety Expenses	5,300	4,000	0	9,300
Engineer Report Fees	0	0	0	0
District Allocation	0	0	0	0
Miscellaneous	0	0	0	0
Principal	0	0	0	0
Interest	0	0	0	0
<b>Total Services &amp; Supplies Expense</b>	<b>1,516,809</b>	<b>882,914</b>	<b>586,142</b>	<b>2,985,865</b>
<b>Capital Expenditures</b>				
Land Acquisition	0	0	0	0
Buildings & Facilities	0	456,144	0	456,144
Renovation	75,000	0	0	75,000
Land Improvements	0	0	0	0
Equipment & Vehicles	8,277	0	0	8,277
Lease Payment	0	0	0	0
Computer Equipment	0	71,325	0	71,325
Replacement	209,376	0	0	209,376
<b>Total Fixed Asset Expense</b>	<b>292,653</b>	<b>527,469</b>	<b>0</b>	<b>820,122</b>
<b>Total Expenses</b>	<b>2,680,987</b>	<b>2,620,203</b>	<b>1,721,338</b>	<b>7,022,528</b>
OPEB Contribution	0	86,253	0	86,253
Transfers Out	280,576	0	0	280,576
<b>Net Income</b>	<b>-2,768,063</b>	<b>3,428,645</b>	<b>-725,343</b>	<b>-64,762</b>

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	<b>FY 2011 Actual</b>	<b>FY 2012 Forecast</b>	<b>FY 2013 Budget</b>
<b>PARKS</b>			
<b>Revenue</b>	<b>232,628</b>	<b>190,500</b>	<b>193,500</b>
Salary & Benefits	952,739	962,396	871,525
Service & Supplies	1,197,359	1,362,007	1,516,809
Fixed Asset Expense	75,994	94,323	292,653
Transfers to LLAD's	173,507	312,314	280,576
Transfers to Capital Projects	598,692	618,784	0
<b>Total Expense</b>	<b>2,998,291</b>	<b>3,349,823</b>	<b>2,961,563</b>
<b>Parks Total</b>	<b>-2,765,662</b>	<b>-3,159,323</b>	<b>-2,768,062</b>
<b>ADMINISTRATION</b>			
<b>Revenue</b>	<b>6,124,915</b>	<b>6,197,107</b>	<b>6,135,101</b>
Salary & Benefits	1,043,163	1,114,652	1,209,820
Service & Supplies	666,119	734,037	882,914
Fixed Asset Expense	6,330	50,950	527,469
OPEB Contribution	139,169	136,805	86,253
<b>Total Expense</b>	<b>1,854,781</b>	<b>2,036,444</b>	<b>2,706,456</b>
<b>Administration Total</b>	<b>4,270,134</b>	<b>4,160,662</b>	<b>3,428,645</b>
<b>RECREATION</b>			
<b>Revenue</b>	<b>1,155,045</b>	<b>990,971</b>	<b>995,995</b>
Salary & Benefits	1,062,312	1,088,642	1,135,196
Service & Supplies	497,553	523,605	586,142
Fixed Asset Expense	5,603	0	0
<b>Total Expense</b>	<b>1,565,469</b>	<b>1,612,247</b>	<b>1,721,338</b>
<b>Recreation Total</b>	<b>-410,424</b>	<b>-621,276</b>	<b>-725,343</b>
<b>TOTAL NET INCOME/LOSS</b>	<b>1,094,048</b>	<b>380,063</b>	<b>-64,761</b>



**GENERAL FUND REVENUES**

ACCT. NO.	ACCOUNT TITLE	FY 2010 ACTUAL REVENUE	FY 2011 ACTUAL REVENUE	FY 2012 YEAR END FORECAST	FY 2013 BUDGET	
3010	CC&R Reimbursements	67,391	69,791	30,880	28,739	
3020	Other Reimbursements	0	26	12,000	12,000 <sup>4</sup>	
3030	LLAD Reimbursements	394,427	470,017	455,175	434,833	
3100	Property Tax Revenue	5,324,527	4,865,255	4,978,432	4,928,648 <sup>1</sup>	67.289%
3150	Interest Income	20,098	17,140	20,000	20,000	
3160	Franchise Fees	582,181	628,952	627,000	637,000	
3161	Cellular Sites	60,761	71,233	72,420	72,681	
3170	Misc. Income	2,133	2,502	1,200	1,200 <sup>2</sup>	
3300	Grant Revenue - Transfer In	115,862	0	0	0 <sup>3</sup>	
	<b>Total Administration Revenue</b>	<b>6,567,380</b>	<b>6,124,915</b>	<b>6,197,107</b>	<b>6,135,101</b>	
3020	Reimbursements	86,541	34,969	40,000	40,000 <sup>4</sup>	
3025	Park Impact Admin. Fee	4,864	4,410	6,000	9,000	
3040	Refund Fee	1,195	1,088	1,000	1,000	
3120	Event Vendors	0	615	100	0	
3170	Misc. Income from Vending Machines	4,824	3,665	4,000	4,000	
3210	Youth Camps	290,528	265,585	213,346	214,657	
3220	Youth Sports	182,507	253,553	238,047	217,872	
3240	Adult Sports	99,869	77,422	56,805	67,008	
3250	Special Interest	157,587	202,219	129,200	144,700	
3260	Special Events	29,112	39,482	37,450	42,250	
3270	Aquatic Programs	222,940	257,120	245,153	254,427	
3280	Senior Programs	14,305	12,870	10,680	12,680	
3290	Teen Programs	57,624	41,424	55,190	37,401	
3297	Building Use	22,333	18,108	18,000	18,000	
3297	Park Use	3,769	3,575	2,000	2,000	
3297	Athletic Field Use	181,847	132,940	124,500	124,500	
3300	Transfers In from Capital Projects	0	38,626	0	0	
	<b>Total Parks &amp; Recreation Revenue</b>	<b>1,359,845</b>	<b>1,387,673</b>	<b>1,181,471</b>	<b>1,189,495</b>	
	<b>TOTAL REVENUE</b>	<b>7,927,225</b>	<b>7,512,588</b>	<b>7,378,578</b>	<b>7,324,596</b>	

1. Property tax growth (decline) estimated at -1% for FY 2013.

2. Misc. Admin. Income includes state mandated costs reimbursement and restitution payments.

3. Revenue from Prop 40 Grant for Deputy Jeff Mitchell Field.

4 Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Jeff Mitchell Field commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

**GENERAL FUND REVENUE  
ACCOUNT DETAIL**

**ACCT. NO.**

<b>3010 CC&amp;R</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Covenants, Conditions and Restrictions are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to the CC&R Fund.	<b>28,739</b>
<b>3020 REIMBURSEMENTS - OTHER</b>	Reimbursements from Buckeye Union School District for school field maintenance and from Waste Connections for utilities at the recycling center on Latrobe Road.	<b>52,000</b>
<b>3025 PARK IMPACT ADMIN. FEE</b>	The District's Park Impact Fee is collected by the County whenever a residential building permit is issued in the EDH CSD boundaries. Two percent of that fee supports the operation of the District to plan, develop, and construct projects funded by Park Impact Fees.	<b>9,000</b>
<b>3030 LLAD REIMBURSEMENT</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Landscape and Lighting Assessment Districts are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to each LLAD.	<b>434,833</b>
<b>3040 REFUND FEE</b>	Fee charged for processing refunds and transfers.	<b>1,000</b>
<b>3100 PROPERTY TAXES</b>	Property taxes are assessed for a fiscal year and are expected to finance services performed for the common benefit. The taxes are levied by the El Dorado County at 1% of assessed value and then the appropriate percentage (7%) of the 1% is paid to the District.	<b>4,928,648</b>
<b>3140 DONATIONS</b>	Community clean-up day and Christmas tree clean-up.	
<b>3150 INTEREST INCOME</b>	Interest earned on funds held in various bank accounts, Local Agency Investment Fund (LAIF) and the County pooled cash.	<b>20,000</b>
<b>3160 FRANCHISE FEE</b>	Franchise Fees are paid to the District quarterly by Waste Connections. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other waste management activities.	<b>637,000</b>
	CATV Franchise Fees are paid quarterly to the CSD from Comcast. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other cable television activities.	

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<b>3161 COMMUNICATION SITE LEASES</b>	<b>72,681</b>
Telecommunications is a growing industry and the District has lease agreements with various wireless communication companies to install and operate antennas on District property. This revenue is from the negotiated leases.	
<b>3170 MISC. INCOME</b>	<b>5,200</b>
Miscellaneous types of revenue received include resitition payments, reimbursement for State of California mandated costs, vending machine revenue and other small collections.	
<b>3210 YOUTH CAMPS</b>	<b>214,657</b>
8106 <u>KydZonE Year Round Day Camp</u>	
<b>3220 YOUTH SPORTS</b>	<b>217,872</b>
8211 <u>Youth Basketball</u>	
8212 <u>Youth Volleyball</u>	
8213 <u>Pee Wee Basketball</u>	
8217 <u>Pee Wee Soccer</u>	
8218 <u>Contracted Sports Camps</u>	
8219 <u>Internal CSD Sports Camps</u>	
8220 <u>Youth Flag Football</u>	
8221 <u>Youth LaCrosse</u>	
8230 <u>Instructional T-Ball</u>	
<b>3240 ADULT SPORTS</b>	<b>67,008</b>
8410 <u>Softball</u>	
8416 <u>5x5 Basketball</u>	
8417 <u>3x3 Basketball</u>	
8427 <u>Open Gym</u>	
8428 <u>Flag Football</u>	
8432 <u>Adult Soccer</u>	
<b>3250 SPECIAL INTEREST CLASSES</b>	<b>144,700</b>
8508 <u>Volunteer Programs</u>	
8510 <u>Contract Classes</u>	
<b>3260 SPECIAL EVENTS</b>	<b>42,250</b>
8600 <u>General Events</u>	
8601 <u>50th Anniversary</u>	
8607 <u>Saturday In The Park</u>	
8608 <u>Concerts</u>	
<b>3270 AQUATICS</b>	<b>254,427</b>
8702 <u>Pool Admissions</u>	
8703 <u>Aquatic Lessons</u>	
8704 <u>Pool Rentals</u>	
<b>3280 SENIOR PROGRAMS</b>	<b>12,680</b>
8800 <u>Senior Activities</u>	
<b>3290 TEEN PROGRAMS</b>	<b>37,401</b>
8900 <u>Skate Park Programs</u>	
8903 <u>Teen Center</u>	
<b>3297 PARK &amp; FACILITY RENTAL</b>	<b>144,500</b>
Rent received from building and park use.	
<b>TOTAL REVENUE</b>	<b>7,324,596</b>

## PARKS DEPARTMENT

The EDHCSD Parks Department manages and maintains all District owned parks, facilities, landscape medians and grounds, and open space areas; and also assists in the maintenance of several school fields through joint use agreements. The department is comprised of five primary operating divisions as follows:

- Buildings – The CSD maintains buildings at the Community Park and in several outlying parks.
- Pools – The main aquatic facility is located at the Community Park. This facility is used extensively year-round by the local aquatics team (TAZ), Oak Ridge High School, and by the Recreation Division for lessons, recreation swim, and special interest classes and program. The department also manages two spray playgrounds at Promontory and Bertelsen Parks.
- Athletic Fields – Athletic fields are used for district operated recreation sports programs and leagues; youth sports organization play including soccer, baseball and softball; and for general public use. Organizations such as little league baseball and soccer pay a fee for field use that helps cover a portion of the costs associated with field preparation, light use, and maintenance.
- Neighborhood Parks – Neighborhood parks encompass the remainder of the District's parks that are not considered "athletic fields." Neighborhood parks are located District-wide and provide recreational opportunities for most District residents within ½-mile of their homes.
- Parks Administration/Park Development – The Administration Division provides overall direction to the department (budget, staffing, and administration); manages parkland acquisition and development projects and facility development and improvement projects; and assists the General Manager and the Recreation Division as needed on other projects, programs and activities of the District.

The Parks Department also manages 23 active Lighting and Landscape Districts within the CSD. They include primarily landscape medians, entrances, and beltways; and a few parks. These districts are all independently budgeted. The districts range in size from small neighborhood landscape entries to large areas that include both parks and landscape medians such as Promontory. Funding for the lighting and landscape districts comes from property owner assessments. Assessments are established annually every year by the CSD Board of Director's approval of the annual engineer's report.

Department Organization: The Parks Department was reorganized in April 2012. The department reduced full-time staff from 14 to 12 positions. The staff consists of a director (interim), three supervisors, five lead workers, and three maintenance workers. In addition, the department has a part-time construction manager; part-time and seasonal maintenance staff is hired for the peak season. Administrative support is provided by the CSD administration division. One major goal of the Parks Department in 2012/13 will be to increase the knowledge of department's supervisory and maintenance staff through cross training, mentoring, and outside training opportunities.

Operations: The maintenance staff manages the district's athletic fields, all irrigation systems within the district, daily facility operations, facility rentals (set-ups), volunteers projects, and provides support to recreation division programs. In addition, the Department manages service contracts for maintenance services including, but not limited to, mow and landscape care, pool service, district automotive maintenance, security patrol, HVAC and janitorial services. Most park design services are by contract managed by the director's office.

### FY 12/13 Park and Landscape Development Projects

## El Dorado County Resolution #109-2016 EXHIBIT "A"

Due to the vacant Parks and Planning Director position (filled interim), staff has limited the number of new projects proposed for FY12/13. The projects listed below, except for Windsor Point Park, are projects that are being carried over into FY12/13 from previous budget years

- Community Park Restrooms, Basketball Court and Bridge – The El Dorado County Planning Department recently completed the review and approval of the Community Park master plan revision. Included in the plan was the proposed construction of new facilities at the park including a restroom, basketball court, and a bridge over New York Creek. Construction documents are currently being prepared. Construction will be in FY12/13. An off-leash dog park was also included in the master plan revision but is not part of this construction project.
- Windsor Point Neighborhood Park - The construction of Windsor Point Park in FY12/13 is dependent on the successful passage of the Lighting and Landscape District election that is underway. Results will be known in June 2012. This project is the construction of a 1.5 acre neighborhood park. Primary facilities will include an open turf field, ½-basketball court, ball wall, pathways, and support facilities. Construction of this park will be in spring 2013 if the district is approved by the Windsor Point residents.
- Ridgeview Neighborhood Park – This is a project that was budgeted in FY11/12 (\$50,000) without any specific plans. This is an older passive park that contains a large grove of oak trees. The turf in the center of the park is in need of restoration. Several other improvements such as a formal picnic area, horseshoe pits, and formal and informal pathways may be practical. A workshop to determine desired improvements, if any, needs to be completed before a formal construction budget can be developed.
- NY Creek Improvements – Funds were budgeted in previous years for NY Creek improvements. There is no formal “scope of work.” It is recommended that this project should be reviewed and reconsidered at a future Board meeting.
- North Commercial Improvements – This project consists of modifying irrigation and landscaping in and along El Dorado Hills Blvd., generally between Serrano Parkway and Saratoga Rd. Staff is currently evaluating options to phase the work and to efficiently spend the \$125,000 which is budgeted for improvements.

Replacement/Reserve Projects – The District maintains an inventory of equipment and facility improvements district-wide. A reserve study, prepared by the Browning Group (referred to as the “Browning Reserve”), provides the district with a suggested replacement schedule and replacement cost for equipment and facilities at district facilities. Staff reviews the list of proposed replacements and work on an annual basis to determine if the work/equipment replacement is needed or can be deferred to a future year. The list of projects is provided in the budget detail for both general fund and lighting and landscape districts.

**PARKS DEPARTMENT  
ACCOUNT DETAIL**

<b>REVENUE</b>	<b>193,500</b>
Includes revenue from the following sources:	
1. Reimbursements - \$40,000	
2. Park Impact Fee Administration - \$9,000	
3. Park and Facility Rentals - \$144,500	
<b>4000 BENEFITS AND TAXES</b>	<b>296,307</b>
Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation premiums.	
<b>5011 SALARIES-F/T</b>	<b>445,346</b>
The Department budget includes 12.7 full-time staff, approximately 8.3 of these positions are funded through the General Fund. The remaining 4.4 positions are funded through the LLAD's or CIP projects and are not reflected in this budget.	
<b>5012 SALARIES - P/T</b>	<b>122,136</b>
The Department budget includes 14,239 hours(6.8FTE) of part time & seasonal help. 3,906 of these hours(1.9 FTE) are funded through the LLADs or CIP projects and are not reflected in the budgeted amount. These positions will be used in the following areas:	
1. Seasonal maintenance of existing parks and fields	
2. Athletic Field maintenance for Little League & Soccer	
3. Building and pool maintenance, weekend staffing, special events and rental supervision of indoor facilities	
4. Construction Management	
<b>5013 SALARIES - OVERTIME</b>	<b>7,736</b>
400 hours for emergency and on-call use.	
<b>5110 CUSTODIAL SUPPLIES</b>	<b>27,200</b>
Includes custodial and restroom supplies for all District facilities. The District currently maintains 10 buildings with 44,044 sf that require custodial service.	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>20,950</b>
Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of the District vehicles as well as all landscape, building and pool tools, equipment and machinery.	
<b>5121 EQUIPMENT SERVICES</b>	<b>66,040</b>
Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:	
1. 3 - Pool vehicles	
2. 13 - Trucks	
3. 1 - Large passenger van - Recreation	
4. 3 - Tractors	
5. 3 - Assorted Utility Vehicles	
6. 4 - Equipment trailers	
7. Misc. Small Power Equipment (blowers, trenchers, generators etc.)	
8. Misc. Pool and spray ground equipment	
<b>5122 HVAC EQUIPMENT SERVICES</b>	<b>30,000</b>
Includes the annual service contract and projected repairs.	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>4,000</b>
This years budget includes:	
1. Supplies for new and existing facilities such as padlocks, replacement keys, fire extinguisher cabinet glass	
2. Security and Locksmith services	
3. Staff Uniforms and boot reimbursement	

<p><b>5131 FUNCTIONAL SERVICES</b>                  This cost is medical insurance admin.cost (PERS and CoPower)</p>	<p><b>300</b></p>
<p><b>5132 GOVERNMENT FEE &amp; PERMITS</b>                  Includes all fees paid to County, State or Federal Agencies necessary for permits to operate current and proposed new District facilities including operation of District aquatic facilities, kitchen, alarm systems.</p>	<p><b>10,000</b></p>
<p><b>5136 PLAYGROUND EQUIPMENT</b>                  Includes all parts and supplies necessary to maintain and/or repair District Playgrounds as needed.</p>	<p><b>3,800</b></p>
<p><b>5137 PARK/FIELD SUPPLIES</b>                  several neighborhood parks. Base sets including pitchers mound and home plate.</p>	<p><b>21,796</b></p>
<p><b>5138 IRRIGATION SUPPLIES</b>                  All new and repair parts necessary for the operation of the Districts irrigation systems as needed. Includes items such as: Sprinkler heads, pipe, fittings, back flow devices and controller repair as follows;                  1. All District Community Parks and athletic Fields - \$8,500                  2. All Neighborhood Parks - \$9,500</p>	<p><b>18,000</b></p>
<p><b>5139 SMALL TOOLS AND SUPPLIES</b>                  All small tools and supplies necessary to conduct maintenance operations on District facilities and equipment . Examples of equipment are, but not limited to:                  1. Gas and electric power tools                  2. Shop tools &amp; supplies                  fasteners                  5. Welding supplies such as gas, welding rod, and welding wire                  6. Landscape tools - shovels, rakes ect.                  7. Tools and supplies for the buildings and pools.</p>	<p><b>10,400</b></p>
<p><b>5140 LANDSCAPE SUPPLIES</b>                  Includes all natural materials necessary for the maintenance of parks, fields, and other landscape areas. These materials include but are not limited to: turf soil mixes, Infield mixes, soil amendments, seed, plant material, gravel and decomposed granite paving . This years budget will be allocated to the following areas:                  1. \$29,541 for our Athletic Fields turf management program                  2. \$27,500 for Neighborhood parks</p>	<p><b>57,041</b></p>
<p><b>5142 CONTRACTED SERVICES</b>                  Includes contracted services for the on-going maintenance and repair of District Parks, fields and facilities. Examples of these services include, but not limited to the following:                  1. General fund landscape maintenance contracts                  2. Village Green Maintenance Agreement                  3. Pest control                  4. Alarm Monitoring &amp; Park Security                  5. Jackson School Agreement                  6. Buckeye Union School District Agreement                  7. Misc electrical, plumbing, pool and fire services                  8. Custodial contract                  9. Pool Contract                  10. Additional one time contracted services                  a. Building repairs                  b. Neighborhood Park equipment, tree work and playground supplies</p>	<p><b>675,586</b></p>

<b>5143 CONTRACT COMPLIANCE</b>	<b>150</b>
<b>5150 CHEMICAL SUPPLIES</b>	<b>100,762</b>
<p>Consists of all chemical applications and related supplies necessary to operated the District's pools and water features as well as all fertilizer and chemical supplies needed for field and park maintenance. A general breakdown follows: chemicals.</p>	
<p>2. Athletic Fields - \$39,262 (approximately \$25,000 of this amount will be refunded by BUSD)</p>	
<p>3. Parks and Buildings - \$1,500</p>	
<b>5151 VANDALISM</b>	<b>6,000</b>
<p>Allowance for unforeseen damage to District property due to vandalism</p>	
<b>5153 DEFERRED MAINTENANCE/REPLACEMENT (UNDER \$5,000)</b>	<b>29,910</b>
<p>Projects under \$5,000. These items are included in the 2013 Capital Equipment and Deferred Maintenance Budget.</p>	
<b>5160 OFFICE SUPPLIES</b>	<b>1,500</b>
<b>5171 PROFESSIONAL SERVICES</b>	<b>1,500</b>
<p>Professional advise as needed.</p>	
<b>5172 LEGAL SERVICES</b>	<b>2,000</b>
<b>5180 DUES AND PUBLICATIONS</b>	<b>1,320</b>
<p>Includes expenses for subscriptions to trade publications and membership in related organizations.</p>	
<b>5200 STAFF TRAINING</b>	<b>23,060</b>
<p>Includes all materials and outside seminars and conferences necessary for staff development. Training includes:</p>	
<p>1. Continuing education classes for pesticide training</p>	
<p>3. Turf and irrigation management workshops</p>	
<p>4. Misc. one-day staff training seminars</p>	
<p>5. Irrigation Auditor and designer training conference</p>	
<p>6. CPO/AFO training</p>	
<p>7. Pacific/Southwest Maintenance Management School</p>	
<p>8. National Safety Inspector School</p>	
<p>9. Aquatic Facility Operator training</p>	
<p>10. Arbor-Culture</p>	
<b>5210 MILEAGE AND TRAVEL</b>	<b>1,000</b>
<p>Includes reimbursements to employees for use of personal vehicles when necessary and special travel expenses to seminars, etc.</p>	
<b>5220 FUEL</b>	<b>43,000</b>
<p>Fuel for District vehicles.</p>	
<b>5230 RENTAL EQUIPMENT</b>	<b>11,700</b>
<p>This account is for the rental of specialized or additional equipment wherever necessary such as:</p>	
<p>1. Trenchers</p>	
<p>2. Jackhammers</p>	
<p>3. Scaffolding</p>	
<p>4. Lift Equipment</p>	
<p>5. Tractors</p>	
<p>6. Copy machine.</p>	



<b>5231 FACILITIES RENTAL</b>	<b>11,980</b>
Includes storage unit rentals as well as the portable toilet rental and service for park, field and special event use.	
<b>5240 PRINTING</b>	<b>100</b>
Allowance for project plan printing and department signage	
<b>5241 UTILITIES - PHONE/COMMUNICATION</b>	<b>8,000</b>
Includes service charges for Parks Department phones.	
<b>5242 UTILITIES - WATER</b>	<b>127,393</b>
Water and sewer fees for all District parks and facilities.	
<b>5243 UTILITIES - GAS</b>	<b>51,725</b>
Includes natural and propane gas use for the operation of existing District buildings and pools.	
<b>5244 UTILITIES - ELECTRICITY</b>	<b>142,225</b>
Includes all electrical use for the operation of existing District buildings, pools, parks and street lights.	
<b>5245 STREET LIGHTS</b>	<b>1,571</b>
<b>5255 SAFETY EXPENSES</b>	<b>5,300</b>
Includes all personal protective equipment and other safety supplies and equipment for District personnel, facilities and maintenance operations.	
<b>5540 EQUIPMENT AND VEHICLES</b>	<b>8,277</b>
Purchase of a Verti-Cutter VC-60 to aerate the turf or sports fields.	
<b>5560 DEFERRED MAINTENANCE/REPLACEMENT (\$5,000 +)</b>	<b>209,376</b>
Projects \$5,000 plus. These items are included in the 2013 Capital Equipment and Deferred Maintenance Budget.	
<b>5600 TRANSFERS OUT</b>	<b>280,576</b>
Transfers to LLAD's.	
<b>TOTAL PARKS</b>	<b>-2,768,063</b>

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5500-5900

Parks Department - Total

Acct. No.	Account Title	2010-11 Actual	2011-12 Budget	2011-12 Forecast	2012-13 Budget
<b>Revenue</b>					
3020	Reimbursements	34,969	85,000	40,000	40,000
3025	Park Impact Fee Administration	4,410	6,000	6,000	9,000
3297	Park and Facility Rentals	154,623	159,600	144,500	144,500
3300	Transfers In	38,626	0	0	0
<b>Expense</b>					
4010	Payroll Taxes	61,160	52,173	52,173	48,248
4120	Employee Benefits	128,537	126,582	126,582	116,577
4130	PERS - Retirement	109,570	101,332	101,332	92,211
4135	Retirement - Other	13,669	0	0	0
4140	Life Insurance	714	660	660	582
4150	Workers Comp.	28,159	44,272	44,272	38,689
5011	Salary Expense - Full-time	516,241	502,793	502,793	445,346
5012	Salary Expense - Part-time	90,224	128,961	128,961	122,136
5013	Overtime Expense	4,465	8,290	5,624	7,736
	<b>Total Salary &amp; Benefits</b>	<b>952,739</b>	<b>965,063</b>	<b>962,396</b>	<b>871,525</b>
5110	Custodial Supplies	19,290	30,336	27,200	27,200
5120	Equipment Supplies	29,814	25,200	18,901	20,950
5121	Equipment Services	46,807	44,500	65,811	66,040
5122	HVAC - Equipment Services	19,292	30,000	30,000	30,000
5123	Kitchen Equipment Services	0	0	0	1,500
5130	Functional Supplies	2,106	4,056	4,002	4,000
5131	Functional Services	335	340	300	300
5132	Government Fees & Permits	5,578	6,025	6,825	10,000
5136	Playground Equipment	3,326	4,750	2,500	3,800
5137	Park/Field Supplies	12,752	34,346	16,800	21,796
5138	Irrigation Supplies	13,886	18,142	17,600	18,000
5139	Small Tools/Supplies	4,540	11,600	7,800	10,400
5140	Landscape Supplies	45,725	72,626	50,500	57,041
5142	Contract Service	552,485	704,363	645,513	675,586
5143	Contract Compliance	0	0	0	150
5150	Chemical Supplies	78,652	96,862	90,900	100,762
5151	Vandalism	208	12,300	4,999	6,000
5152	Property Damage	500	0	0	0
5153	Deferred Maint/Replacement	16,885	0	5,826	29,910
5160	Office Supplies	906	1,500	3,000	1,500
5162	Postage	0	100	0	0
5171	Professional Services	19,420	2,400	1,000	1,500
5172	Legal Services	2,646	2,200	1,400	2,000
5180	Dues & Publications	120	1,500	0	1,320
5200	Staff Training	6,659	9,700	7,855	23,060
5202	Local Meetings	74	400	0	0
5210	Mileage	1,114	1,800	900	1,000

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5500-5900

Parks Department - Total

Acct. No.	Account Title	2010-11 Actual	2011-12 Budget	2011-12 Forecast	2012-13 Budget
5220	Fuel Expense	30,466	43,000	43,000	43,000
5230	Rental Equipment	10,039	10,429	7,274	11,700
5231	Rental Facilities	13,572	10,980	11,550	11,980
5240	Printing	46	100	0	100
5241	Telephone	7,890	11,524	8,000	8,000
5242	Water	58,949	110,797	93,770	127,393
5243	Gas	59,086	49,060	49,060	51,725
5244	Electric	130,919	139,320	133,700	142,225
5245	Street Lights	135	0	1,571	1,571
5255	Safety Expenses	3,138	5,000	4,450	5,300
	<b>Total Services &amp; Supplies Expense</b>	<b>1,197,359</b>	<b>1,495,255</b>	<b>1,362,007</b>	<b>1,516,809</b>
	<b>Capital Expenditures</b>				
5525	Renovation	0	0	0	75,000
5540	Equipment & Vehicles	6,525	6,153	13,022	8,277
5560	Replacement	69,469	258,327	81,301	209,376
	<b>Total Fixed Asset Expense</b>	<b>75,994</b>	<b>264,480</b>	<b>94,323</b>	<b>292,653</b>
5600	Transfers Out	772,199	931,098	931,098	280,576
	<b>Total Expenses</b>	<b>2,998,291</b>	<b>3,719,893</b>	<b>3,349,823</b>	<b>2,961,563</b>
	<b>Net Income/Loss</b>	<b>-2,765,662</b>	<b>-3,469,293</b>	<b>-3,159,323</b>	<b>-2,763,563</b>

## **ADMINISTRATION AND FINANCE DEPARTMENTS**

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets/tracking, cell tower leases, the district's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, document management, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

### **BOARD**

Tasks include agenda preparation and posting, agenda packet preparation and distribution, preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

### **GENERAL ADMINISTRATION**

General administration includes human resources, records management, contract management, first line customer services, park and facility reservations, marketing and public relations, media contact, District-wide short and long term planning, general clerical tasks, etc.

### **FINANCE**

The Finance Department oversees and administers all District finances. It prepares the budget, financial statements, payroll, accounts payable and receivable. The staff manages the cash and is responsible for cash control. The staff also prepares the month end and year end close, prepares the CAFR, assists with the annual audit, and State Controllers report. Responsible for updating and maintaining the District financial record management system. The accounting for the General Fund and the other funds such as the LLAD's are administered by the accounting staff.

### **INFORMATION TECHNOLOGY**

IT is staffed by one full time employee who performs multiple tasks including network administration, back-up, document storage, documentation, web site design and management, help desk and is instrumental in planning and upgrading the computer systems. The IT division also has the responsibility of telephone operations including trouble shooting, phone and voice mail management and upgrades as well as district-owned cell phones.

### **HUMAN RESOURCES**

The Human Resources Division develops and administers programs, procedures, and guidelines to help align the workforce with the strategic commitments of the District. The Human Resources Department manages responsibilities related to Recruitment, Training and Development, Employee Benefits and Pension, Employment Administration, Annual Evaluations, and Step Increases. The Human Resources Department manages the maintenance of HR software and personnel records, monitors budget, conducts investigations, consults with the contracted attorney in legal matters, acts as a district representative in Union negotiations. The Human Resources Department monitors administration to established standards and procedures, identifies opportunities for improvement, and resolves discrepancies.

### **RISK MANAGEMENT**

These tasks includes filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the Special District Risk Management Authority, a Joint Powers Authority, who manages the district's workers compensation and general liability coverage.

### **DISTRICT PUBLIC SERVICE COUNTER**

The Administration Department oversees the full and part time staff related to the public counter and front office operations. This staff accepts and processes over \$3.3M a year in received revenues; all recreation registrations including online program registration; park and facility rentals; design review applications; CC&R complaints; and general district and community information.

### **PUBLIC RELATIONS AND COMMUNICATIONS**

The District will celebrate it's 50th anniversary in 2012. A community wide campaign will be held to kick off the 50th anniversary and will continue throughout the year. The goal is to enhance the image of the EDHCSD, provide education about the services and facilities offered, and develop a comprehensive plan to market the district into the future

**ADMINISTRATION AND FINANCE DEPARTMENTS**

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets, cell tower leases, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>6,135,101</b>
Property tax revenue, CC&R/LLAD reimbursements, wireless tower lease payments, interest and other miscellaneous income such as state mandated cost reimbursements and restitution payments.	
<b>4000 BENEFITS AND TAXES</b>	<b>411,889</b>
The department's share of the expense of employee retirement programs, employee cafeteria plan, EAP, employer share of payroll taxes and Worker's Compensation premiums paid by the District.	
<b>5011 SALARIES - F/T</b>	<b>696,870</b>
Full-time salary in the Administration and Finance Departments include the General Manager, Assistant General Manager, Interim. Director of Finance, Accounting Specialist, Systems Support Manager, Human Resource Manager, .6 Administration Supervisor, Executive Administrative Assistant, 2 Administrative Assistant II, and .35 FTE Administrative Assistant I's.	
<b>5012 SALARIES - P/T</b>	<b>74,061</b>
Registration Office Admin Asst 1, HR/Recreation/Parks Assistants, Finance Accounting Specialist = 2.6 FTE	
<b>5013 SALARIES - OVERTIME</b>	<b>3,000</b>
<b>5016 DIRECTOR EXPENSES</b>	<b>24,000</b>
Board members to receive a stipend of one hundred dollars for each day of service at approved meetings, not to exceed six days of service in a month.	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>48,800</b>
Misc. Supplies, upgrades and repairs, Desktop and table PCs, IT workstation, web filter, strategic technology plan, projector and screen for pavilion, shoretel swithc, server hard drives	

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<b>5121 EQUIPMENT SERVICES</b>	<b>43,835</b>
Copy Machine maintenance in Pavilion and finance, desk top printer maintenance, Expert Exchange, web filter maintenance, Gotomypc internet access, SharePoint license, message labs email security, Network solutions ssl cert for phones, CDW windows server renewal, Cisco Smartnet Renewal and other IT.	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>10,660</b>
Supplies, signs, name tags, framing, photos, checks, staff shirts, longevity recognition items, marketing collateral, signs and banners,	
<b>5131 FUNCTIONAL SERVICES</b>	<b>10,120</b>
Fingerprinting fees for Administration; CalPERS, Co Power (Vision) monthly service charge; drug screening and pre-employment fitness testing.	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>135,000</b>
The fee charged by the County for tax collection and LAFCO services.	
<b>5142 CONTRACT SERVICES</b>	<b>46,260</b>
Paychecks, cafeteria plan admin, Corbin Willits (finance software), Sate Purchase contract (CMAS), Telechecks, RecTrac, Time Clock Pluse	
<b>5160 OFFICE SUPPLIES</b>	<b>8,000</b>
Expenses for office supplies.	
<b>5161 OFFICE SERVICES</b>	<b>3,600</b>
Records storage	
<b>5162 POSTAGE</b>	<b>7,200</b>
Bulk mailings, miscellaneous postage, and shipping charges.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>132,973</b>
Annual Audit, Mandated cost reimbursment, strategic planning, OPEB Actuarial, EAP, Document scanning, web updates, IT, L&L survey, CPA services, Overhead Allocation Study, IT assessment, CATV maintenance.	
<b>5172 LEGAL SERVICES</b>	<b>200,000</b>
Legal counsel for personnel management, employee negotiations, board consultation, contract review, risk management and policy development.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>15,301</b>
Dues for memberships to California Special District Association (CSDA), CSDA Gold Country Chapter, National Recreation & Park Association (NRPA), California Park and Recreation Society (CPRS), Rotary, Chamber of Commerce, Government Finance Officers Association (GFOA), California Society of Municipal Finance Officers (CSMFO), MetroScan, Survey Monkey, Constant Contact, California Association of Park and Recreation Commissioners and Board Members (CAPRCBM), Society for Human Resources Management (SHRM), and subscriptions to newspapers and trade and technical publications.	

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<b>5190 ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>8,520</b>
Expenses for the publication of legally required notices and reports and classified advertisements and other advertising to benefit the district programs and operations	
<b>5200 STAFF TRAINING</b>	<b>39,900</b>
Board and Staff Training including CSDA, HR, IT, Payroll, RecTrak, GFOA, CSMFO, and AB1234 Ethics training, computer software training for all staff.	
<b>5202 LOCAL MEETINGS</b>	<b>8,450</b>
Employee Recognition Luncheons, Social Committee, Kitchen Supplies, Chamber functions, and professional organization functions.	
<b>5210 MILEAGE AND TRAVEL</b>	<b>9,300</b>
Gas reimbursement for administration staff.	
<b>5230 RENTAL EQUIPMENT</b>	<b>16,845</b>
Office copiers for the Registration Office, Pavilion, and Finance offices. Postage meter. Shortel phone system. Water filtration in the Pavilion.	
<b>5235 ELECTION EXPENSES</b>	<b>20,000</b>
Biennial board election	
<b>5240 PRINTING</b>	<b>4,550</b>
Fliers, forms, business cards, checks and stationery printing, brochures and folders, welcome packets, employee and volunteer recognition collateral, copier overages charges	
<b>5241 TELEPHONE</b>	<b>29,600</b>
Local and long distance land line phone service district wide; fax machines; cell phones; Internet Service; conference calling	
<b>5251 GENERAL INSURANCE</b>	<b>80,000</b>
Liability, errors and omission's vehicle insurance; All District general liability insurance fees.	
<b>5255 SAFETY EXPENSE</b>	<b>4,000</b>
On-going safety training/expenses. Replacement for AEDs as needed. AED batteries.	
<b>5520 BUILDINGS AND FACILITIES</b>	<b>456,144</b>
Contribution to Buckeye School District for Valley View Elementary Multi- Purpose Room	
<b>5550 COMPUTER EQUIPMENT</b>	<b>71,325</b>
Financial Software	
<b>5575 OPEB Contribution</b>	<b>86,253</b>
Other Post Employment Benefit annual contribution.	
<b>TOTAL ADMINISTRATION</b>	<b>3,428,645</b>



El Dorado County Resolution #109-2016 EXHIBIT "A"

7000

Administration

Acct. No.	Account Title	2010-11 Actual	2011-12 Budget	2011-12 Forecast	2012-13 Budget
<b>Revenue</b>					
3010	CC&R Reimbursements	69,791	30,880	30,880	28,739
3020	Other Reimbursements	26	12,000	12,000	12,000
3030	LLAD Reimbursements	470,017	455,175	455,175	434,833
3100	Property Tax Revenue	4,865,255	4,978,432	4,978,432	4,928,648
3150	Interest Income	17,140	20,000	20,000	20,000
3160	Franchise Fees	628,952	627,000	627,000	637,000
3161	Cellular Sites	71,233	72,420	72,420	72,681
3170	Misc. Income	2,502	1,200	1,200	1,200
	<b>Total Department Revenue</b>	<b>6,124,915</b>	<b>6,197,107</b>	<b>6,197,107</b>	<b>6,135,101</b>
<b>Expense</b>					
4010	Payroll Taxes	66,664	59,827	59,827	66,743
4120	Employee Benefits	129,215	133,769	133,769	140,669
4130	PERS - Retirement	113,537	137,775	137,775	147,932
4135	Retirement - Other	52,730	44,593	44,593	51,493
4140	Life Insurance	662	941	941	941
4150	Workers Comp.	3,912	3,831	3,831	4,112
5011	Salary Expense - Full-time	626,550	668,227	668,227	696,870
5012	Salary Expense - Part-time	29,735	44,690	44,690	74,061
5013	Overtime Expense	297	3,000	3,000	3,000
5016	Directors Expense	19,860	18,000	18,000	24,000
	<b>Total Salary &amp; Benefits</b>	<b>1,043,163</b>	<b>1,114,652</b>	<b>1,114,652</b>	<b>1,209,820</b>
5120	Equipment Supplies	30,866	17,900	17,900	48,800
5121	Equipment Services	59,368	72,000	72,000	43,835
5130	Functional Supplies	3,297	10,120	10,120	10,660
5131	Functional Services	7,354	10,480	10,480	10,120
5132	Government Fees & Permits	143,689	143,700	143,700	135,000
5142	Contract Service	67,096	31,860	31,860	46,260
5160	Office Supplies	6,358	13,200	13,200	8,000
5161	Office Services	4,714	5,000	5,000	3,600
5162	Postage	4,101	4,500	4,500	7,200
5171	Professional Services	79,290	158,273	158,273	132,973
5172	Legal Services	60,275	69,120	69,120	200,000
5180	Dues & Publications	8,998	14,310	14,310	15,301
5190	Public & Legal Notices	3,659	5,520	5,520	8,520
5200	Staff Training	20,609	37,600	37,600	39,900
5202	Local Meetings	5,612	5,700	5,700	8,450
5210	Mileage	9,903	8,100	8,100	9,300
5220	Fuel Expense	25,428	0	0	0
5230	Rental Equipment	2,696	23,953	23,953	16,845
5235	Elections Expense	16,406	0	0	20,000
5240	Printing	2,416	4,300	4,300	4,550
5241	Telephone	34,856	26,400	26,400	29,600
5251	General Insurance	68,520	68,000	68,000	80,000
5255	Safety Expenses	607	4,000	4,000	4,000
	<b>Total Services &amp; Supplies Expense</b>	<b>666,119</b>	<b>734,037</b>	<b>734,037</b>	<b>882,914</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

7000

Administration

Acct. No.	Account Title	2010-11 Actual	2011-12 Budget	2011-12 Forecast	2012-13 Budget
<b>Capital Expenditures</b>					
5520	Buildings & Facilities	0	0	0	456,144
5545	Lease Payment	6,330	0	0	0
5550	Computer Equipment	0	160,000	50,950	71,325
	<b>Total Fixed Asset Expense</b>	<b>6,330</b>	<b>160,000</b>	<b>50,950</b>	<b>527,469</b>
5575	OPEB Contribution	139,169	136,805	136,805	86,253
	<b>Total Expenses</b>	<b>1,854,781</b>	<b>2,145,494</b>	<b>2,036,444</b>	<b>2,706,456</b>
	<b>Net Income/Loss</b>	<b>4,270,134</b>	<b>4,051,612</b>	<b>4,160,662</b>	<b>3,428,645</b>

**RECREATION**

**YOUTH PROGRAMS**

**KYDZONE After School Program and Intersession Day Camp** (Mid-August thru May) - KydZonE serves children Kindergarten - sixth grade (5 - 12 years) and is open 2:30pm - 6:00pm Monday - Friday (open earlier on Wednesdays and minimum days) KZ is only closed on major holidays. The average attendance at KZ ranges from 7 - 18 kids arriving after school. Children participate in a variety of activities including arts & crafts, games, sports, science, cooking, and drama. KZ also goes on several walking field trips in the community and has a variety of guest speakers that visit the program throughout the year.

The school year charge for KZ is \$4.00 per hour as well as a \$35 registration fee per family due annually. The fee for this program covers recreation leader staff, one permanent part time assistant director (Recreation Coordinator), a recreation leader II that assists in planning the daily activities, supplies, training for staff, and advertising / marketing.

KydZonE is open for all BUSD school breaks, including 2 weeks in November, 2 weeks in December and 2 weeks at Spring Break. Children clock in just like the after school program and are charged hourly, but the program is open from 7a-6:00p. Smaller local field trips are planned during these school breaks and usually fill each trip.

**KydZonE eXtreme Summer Day Camp**- During the summer months (10 weeks in total) participants will register for a week of camp at a time for \$160 a week. The cost of camp can include: transportation and the cost of admission to a field trip each week, daily swimming, guest speakers and/or special events. KZ eXtreme camp hours are 8:00am - 5:00pm. We also will offer extended hours, starting at 7:00a and going until 6:00p for no additional fee. New this summer, parents can also register for a week of camp with out the field trip. A maximum of 75 campers can register for a week with the field trip and an additional 75 can register with out. Children are separated into four age groups (6, 7, 8-9, 10-12). They participate in crafts, sports, games, science, cooking, and additional scheduled activities to correspond with the program's different weekly themes.

There are also various field trips and special events offered to participants throughout the summer. Some examples of these are field trips to exciting and educational local attractions (parks, theatres, historic sites, etc...) There are also several on-site special events that are offered including a gym sleepover, KZ Idol, Hula lessons, and a participant talent show. Participants also attend public swim for one and a half hours every day.

The fees for KZ Summer Session cover recreation leader staff, 1 permanent part time assistant director (Recreation Coordinator) (the same person for KZ YR), and 11 Recreation Leader II positions which are Recreation Leaders who plan the activities for each age group, purchase activity supplies, supervise a volunteer program, lead staff & volunteer training, and assist with advertising / marketing.

**DAILY KYDZONE eXtreme**--- In conjunction with our Kze Weekly summer camp, we are now offering a daily option to our participants. The daily campers will participate in everything that our weekly campers do (separate into age groups, inside and outside activities, etc...) excluding the weekly field trips. The Daily camp spots are \$40/per child and campers can attend between the hours of 7a - 6p.

**Recreation Leader in Training Program**-- We will be offering our Rec Leader in Training program which is very similar to our teen summer volunteer program in the past. This program will help us re-coop some of the costs associated with the program such as t-shirts, field trip admissions, staff time spent on training, as well as incentives and rewards. The RLIT's will assist KZ staff in the daily schedule at camp as well as participate in ongoing trainings that helps prepare them to be future KZ staff members and hold future jobs. The cost of this program is \$125

**YOUTH SPORTS**

**CSD YOUTH BASKETBALL** - A great introduction to the game of basketball in a team setting for grades K – 8th. Grades K-2nd play half court while 3rd and above play full court with NBA style format followed. Fees includes jersey, shorts, trophy/medal and one practice and one game per week (8 games). Teams are coached by volunteer coaches. There's both a Fall and Winter League offering for the coming year.

**NEW GIRLS YOUTH BASKETBALL** - This new offering allows participants to play against all girls for the first time. Grades are from 3rd through 8th with grades combined as needed to form teams. Full court with NBA style format is followed. Fee includes jersey, one practice per week and one game on the weekend for this 8 week season. Teams are coached by volunteer coaches.

**PEE-WEE BASKETBALL** - An introduction to the game of basketball for boys and girls ages 3-6 in a fun and positive environment. This program introduces the essential skills of passing, dribbling and shooting while developing sportsmanship and a positive attitude. Hoops are lowered to teach and allow children to make their first basket. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt, participation certificate and gift card sponsored by a local vendor.

**PEE-WEE SOCCER** - Geared for boys and girls ages 3-6, this four week camp introduces the basics of soccer which include kicking, passing, shooting and being a goalie while developing sportsmanship and a positive self image. Average attendance ranges between 30 and 40 participants during these 45 minute sessions. Each child receives a T-shirt, a participation Certificate and gift card sponsored by a local vendor.

**PEE-WEE T-BALL** - This is a great introduction to the basics of baseball for boys and girls ages 3-6 in a safe and fun environment. The program introduces running bases, catching, throwing, and hitting while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 45-minute session. Each child receives a T-shirt or hat, a participation certificate and a gift card sponsored by a local vendor.

**YOUTH NFL FLAG FOOTBALL** - Participants learn the basics of football without the contact of the traditional sport. Teams start with practices then play an 8 game season. Included in the cost is an official NFL Jersey, a set of flags and a trophy/medal for each child. High demand created the need for both a Spring and Fall offering for coed grades 2nd through 8th.

**PEE-WEE TRIATHLON**- The program is designed to test the strength and endurance with a short triathlon course created just for young athletes ages 6 and under.

**GIRLS VOLLEYBALL** - This league provides girls from 4th - 11th grade an alternative to the highly competitive leagues in the area. Ranging from beginners to advanced players, this 6 on 6 league allows girls to learn or build on existing skills while having fun during this 8 game season. Girls receive jersey and personalized trophy/medal.

**ADDITIONAL YOUTH SPORT CAMPS**

**SPORTS-A-RIFFIC** - Expands a child's exposure from traditional sports while helping improve athletic ability and hand-eye coordination. Games such as dodgeball, shuffleboard, croquet, indoor hockey, horseshoes, ring toss, ultimate Frisbee, kickball and miniature golf and others are taught on a rotating basis. Children learn teamwork and individual accomplishment while playing many lesser-known, yet fun sports. Geared for 5 to 10 year olds with parent participation encouraged during some games. Note: Not offered every year - based on demand and interest

**DODGEBALL** - Children ages 7 - 12 focus on reaction skills, hand-eye coordination and learn the importance of teamwork in this fast action game, with an emphasis on fun. Teams are formed based on age and play round-robin games on a weekly basis for this four week camp. Parent versus kid game is one of the highlights of this camp.

**CONTRACTED SPORTS CAMPS**

**VOLLEYBALL CAMP** – Boys and girls grades 5 - 8, learn the skills of competitive volleyball in a fun and progressive atmosphere. Camp starts with basic fundamentals, progressing up to a more challenging approach on skills, strategies and techniques for the more experienced players. Director Lisa Boyle has coached competitive volleyball for over 25 years and is the director of one of the largest and most respected volleyball clubs in Northern California. Camp fee includes: T-Shirt and prizes.

**U.K. INTERNATIONAL SOCCER CAMPS** (Boys and Girls ages 4 – 16) - Players are instructed by English coaches with professional or semi professional playing experience, who possess an English FA recognized coaching qualification. The camp is recreational in nature and emphasizes basic fundamental skills for players (4 - 7 years old), progressing up to a more challenging approach on skills and techniques for the older players. Camp fee includes: UK International Soccer Camp T-shirt and Certificate.

**EURO SOCCER CAMPS** - Euro Soccer Camps, for ages 5-15, are coached by professionally certified Scottish soccer coaches, who are also physical education teachers. Players are placed into beginner, intermediate and advanced groups based on age, development and experience. Players receive a t-shirt, soccer ball and certificate.

**SPORTSTIME BASEBALL CAMPS** - This popular Sportstime Baseball camp is run by Steve Horning, Professional Scout and his staff. The focus is to improve upon existing talent as well as develop new skills for children, ages 6 - 12. Sportstime employs major league and college level philosophies that address important skill development such as balance, strength, hand-eye coordination, power and accuracy. Free-T-Shirt and giveaways are included during the camp.

**YOUTH BASKETBALL PRACTICE**- Designed to give individuals and or teams an opportunity to get some more practice time without having to do it outside in the heat or rain. Practices are scheduled based on availability of district facilities. Teams must have adult supervision at all times. Offered based on demand only.

**YOUTH LACROSSE** - Newly offered four week camp introduces new players to the basics of lacrosse by teaching the fundamentals of the sport. All safety equipment is used and participants do not need to bring anything but the desire to learn the sport of lacrosse. Camp T-Shirt is provided if registered before the deadline.

## ADULT SPORTS

**ADULT SOFTBALL**- Tuesday coed, Wednesday Men's 35+ or Open Division, Thursday Men's Open Division and another Friday Men's 35+ league are offered annually. Leagues run during the Spring, Summer and Fall for ten weeks each. The cost of the leagues include a scorekeeper, umpire, balls and awards for league champions.

**40+ SOFTBALL** - This pick-up format league plays 8 week seasons for those who want to bring back the youth in their softball lives. Teams are formed from a free agent list or a team can come into the league as a unit. Men ages 45+ and women 40+ play in this coed league where fun and exercise is a focus but younger players are allowed to round out teams each week as necessary.

**ADULT 5x5 Basketball** - These Sunday afternoon leagues are offered throughout the year and run for eight weeks seasons. League fees include a scorekeeper, league officials and award for league champions. Games are played at the CSD Gym and are competitive in nature.

**ADULT 3x3 Basketball** - Eight-week long seasons are planned throughout the year on Wednesday evenings at the CSD Gym. League fees cover a gym supervisor and awards for league champs.

**ADULT OPEN GYM BASKETBALL** - Monday and Thursday nights are open gym basketball opportunities for adults to drop in and play 4 on 4 pick up games. Players of all skill levels are welcome. Open gym is year round. Players have the option of paying each night or purchasing a 5 week pass which saves them money.

**ADULT 7 vs 7 COED SOCCER LEAGUE** - For adults 18 and older this coed league plays on Wednesday evenings. The season consists of 8 weeks and played on the synthetic field at Promontory Community Park. Top 4 teams advance to playoffs. League fees include a field supervisor, referees, balls, and awards for league champs.

**ADULT FLAG FOOTBALL** - Adults can test their football skills in this "pass only" league without the contact of the traditional sport. Teams play on Sunday afternoons on our synthetic field for 8 week seasons in the Spring and Fall. Fees include officials, scorekeeper and flags. Teams provided their own jerseys.

**COED VOLLEYBALL (6 vs 6)** - Coed teams play once a week for 8 weeks based on seasonal interest and gym availability. League fees include a scorekeeper, official, ball, and awards for league champions. Note: Not offered every year.

**BOCCE BALL** - League play is for the relaxation and enjoyment of both players and spectators.

## YOUTH AND ADULT TENNIS

**TENNIS** - Pee-Wee, Pre-JR, JR I & II and Adult levels are offered through the Recreation Department. Classes are offered at Promontory Community Park and Stephen Harris Park. Private lessons are also available for all ages and skill levels.

**SPECIAL INTEREST**

**CONTRACT CLASSES** - Special interest classes led by independent contractors are offered throughout the year for all ages, abilities and interests. The District's Recreation staff strives to offer an array of interesting programs to meet resident's interests, needs and hobbies. Youth offerings include (but are not limited to): Certified Babysitting, CPR & First Aid, Various Art camps/classes, Healthy Cooking, Youth Dance (Jazz, Hip Hop, Ballet, Tap, etc.) Foreign & Sign Language, Theater, Drama, Gymnastics, Cheer, Fencing, Archery, Bocce Ball, Equestrian, Martial Arts, Sailing, Rowing, Wake Boarding and Kayaking. Adult offerings include (but are not limited to): First Aid and CPR, Drawing, Painting, Dance (Ballroom, Country Line, Belly), Fitness (Tai Chi, Boot camp, Yoga, Pilates, Zumba, etc.), Kayaking, Foreign & Sign Language, Cooking, Piano and Martial Arts, Photography.

**SPECIAL EVENTS**

**GENERAL SPECIAL EVENTS** - Events offered throughout the year have been included: Spring Egg Hunt, Spring & Fall Community Garage Sale, Spring & Fall Community Clean-Up, Daddy & Me Valentine Dance, Renew California Communities, Neighborhood Park Parties, Movies in the Park, The Mom Prom (Dance for moms and sons), Holiday Tree Lighting (co-sponsored with Chamber of Commerce & Town Center), Breakfast with Santa and Park Dedications.

**SATURDAY NIGHT IN THE PARK** - Annual summer family festivities at Community Park features: Live bands, inflatable's, carnival games, business expo and concessions. This event is coordinated in collaboration with the Chamber of Commerce.

**FRIDAY NIGHT SUMMER CONCERTS** - These free five concerts are held in June & July at the Community Park and include: inflatable's, food vendors and live music.

**50th ANNIVERSARY** - The District will be marketing and promoting our 50th year serving the community. Special events will be planned throughout the year to reach out to the community to share with them our successes and all that we have to offer.

## AQUATICS

**RECREATION SWIM** - The CSD Pool will be open for recreation swim on weekends in May and September and daily June through August. The hours will vary based on the day of the week and the location.

**FAMILY FITNESS FEST** - The Community Pool will offer four special events this summer and the theme is "Family Fitness". The CSD has partnered with Marshall Medical Center to promote a healthy lifestyle through these special events at the pool that include 3 hours of family fitness games like a group aquacise class, aqua basketball and other fun activity games stationed around the pool.

**50 CENT FRIDAY NIGHTS-** In honor of the Districts 50th anniversary, the Community Pool will offer a bargain deal of 50 cents per person for guests that visit the pool on Friday evenings from 7-0pm.

**FAMILY SEASON SWIM PASSES** - Swim passes are designed to give community members the opportunity to enjoy the EDH Community Pool without the hassle of paying an entry fee every time. It also gives families the opportunity to use the facilities at a discounted rate and be able to spend time together as a family at the pool.

**GROUP SWIMMING LESSONS** - Available for all children and adults who wish to learn to swim. Classes meet for two weeks, Monday-Thursday for 30 minutes. Class size ranges from 3-5 depending on the lesson level. The Community Pool also offers post-season lessons.

**PRIVATE SWIMMING LESSONS** - Offered to participants ages 3 and over. Any level of swimmer is encouraged to take a private swim lesson. Private swim lessons are the most effective way to improve swimming skills. Classes meet one week, Monday-Thursday, for 30 minutes. The instructor caters to whatever the participant would like to work on and focuses on improving individual skills. Lessons are offered at the Community Pool.

**DIVING LESSONS** - Offered at the Community Pool, for participants 8-17 years of age. Divers participate in group lessons taught by a local Dive Coach, Mike Brown. Classes review the basics of diving; approach, takeoff, positions, entry and safety. They will continue towards the more advanced class with more information and greater detail of the sport of diving. Classes are two weeks, Monday-Thursday, for 50 minutes.

**AQUACISE** - This water aerobic class provides participants an alternative aerobic work out. The class teaches resistance training, stretching, and slow, but powerful movement. Participants use hand weights, gloves and floats to assist in their training. Classes meet Monday through Thursday at the Community Pool from 11:00 - 11:55 am. This class can be paid for with a convenient punch card or drop-in rate.

**WATER POLO JR LEAGUE** - This program caters to swimmers between the age of 8-14 the opportunity to learn the game of waterpolo. This program will run on Sundays year round and is a feeder program for youth that want to eventually play on a high school team.



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**SWIM-4-FITNESS** - Swimmers, ages 16 and older, with little or no experience can participate as well swimmers who swam in High School or College. Participants can use a posted work out or just practice on their own. Practices are Monday/Wednesday/Friday from 5:30am - 7:00am.

**JR. LIFEGUARD PROGRAM** - This program teaches youth, ages 11-14 the experience of Aquatic Staff personnel. Participants learn life guarding techniques, first aid, swimming rescues, swim instruction and other aquatic functions from the American Red Cross Guard Start Program. The goal, is for participants to join the EDH Aquatic staff upon reaching their 15 birthday. As part of the program, the Jr. Lifeguards have an opportunity to work directly with many lifeguards and swim instructors.

**SCUBA PROGRAMS** - People of all ages will be able to experience the exciting sport of scuba. The eXtreme scuba camp-Level I will meet for 2-weeks and introduce participants ages 9 years and up to the excitement of under water breathing. The camp will be conducted at the Community Pool. When participants are ready to continue exploring and learned more about scuba, a level-II is ready to teach them more. A PADI certification class is also available that includes classroom, pool work and open dives.

**SWIM CLINICS**-The Community Pool now offers Fall, Winter & Spring Swim clinics for high school, TAZ and other swimmers that want to work on fine-tuning their strokes

**YOUTH TRIATHLON CAMPS** - Camps are established for participants interested in learning the components of a triathlon and how to train for an event. The camp is 8 one-hour sessions and concludes with a mini triathlon. Basic swimming, biking, running, area transitions and nutrition topics covered in camp. Camps are a stepping stone for those wishing to compete in the "Iron Hills" Youth Triathlon.

**"IRON HILLS" YOUTH TRIATHLON** - The CPRS Award Winning Youth Triathlon is scheduled for Saturday, August 25 in the Community Park. This event is in partnership with "Capitol Adventure". Youth ages 7-15 years are able to participate in this exciting event with an additional Pee-Wee division for children 6 and under.

### **SENIOR PROGRAMS**

Since 2006, the CSD has collaborated with El Dorado County to provide programs and on site staff at the County's El Dorado Hills Senior Center. The Senior Center includes a library with computer access, two card/game rooms, a conference room, small lobby area, commercial kitchen; and a multi-purpose room for daily Senior Nutrition, classes and activities, special events, monthly movies and regular scheduled gatherings. The Senior Center offers an array of enticing fee based and free programs giving participants a variety of choices. Programs are offered weekdays, and have expanded into additional evening and Saturday programs.

The Senior Center offers ongoing weekly and monthly programs and additional special interest programs and classes. Year-round weekly programs include: Pinochle and Canasta, Painting Pals, Guitar Lessons, Knit & Crochet, Bridge Practice, Armchair Fitness, Chair Yoga, NIA-Movement with Purpose, Fun Bingo, Dominoes, Cribbage Lessons and the Fun Time Band rehearses two afternoons per week. Regular monthly program offerings include: Movies of the Month, French Club, Book Club, a new Current Events discussion group, a Computer User Group, Dances featuring the Senior Fun Time Band, various guest speakers on senior health, safety and community related issues. Special interest class offerings include: Cooking, Watercolors, Acrylics and Mixed -Media Art, Lets Uke! (ukulele lessons), Line Dance, Mah Jongg, Jewelry Making, Getting to Know Your Digital Camera, Spanish, Memoir Writing, Learn to Knit and Crochet, Astronomy Lectures, French Lessons, and numerous Bridge classes, games and instructional programs. Held at the CSD, four special event luncheons are co-hosted with the El Dorado County's Senior Nutrition program. These special events are attended by over 200 area Seniors. Senior Center staff also work collaboratively with El Dorado County to provide programs such as Senior Legal Services, a Caregiver Support Group, HICAP Insurance Counseling appointments and educational programs. During the summer months, we host an evening dinner or BBQ. Bus Trips to Lake Tahoe are scheduled 6 times annually. A quarterly Senior Newsletter, Senior Spotlight, is produced and mailed to over 1,100 Seniors on the CSD's Senior mailing list. Additionally, Senior activities and programs are listed in El Dorado County's Senior Times newspaper and the CSD's Activity Guide.

## TEENS

**SKATE PARK** - The skate park is a supervised facility and open to the public on a set schedule throughout the year. A signed waiver is required by each participant. They are required to wear a helmet, knee pads, and elbow pads at all times if they are under the age of 18, from whom it is optional. Safety classes and workshops will also be offered to promote safe skating and to help youth develop skillful and safe skating habits. The Skate park will host 3 Skateboard Competitions each year as well as special events and 4 weeks of Skate camp during the summer. New this year we are opening the park up to scooter riders for the first hour that the park is open. It is \$1 to skate or \$20 for a punch card with 30 sessions. There will also be a new Scooter Camp added in addition to the Skate Camps.

**TEEN CENTER**- The Teen Center serves students in 6th-12th grade. The Teen Center offers a computer lab, big screen TVs, video game stations, ping pong, foos ball, pool table, snack bar, and a 2000 sq foot deck in the back. Participants can hang with friends, enjoy crafts, classes, games and a variety of indoor and outdoor sports. The Teen Center is open Monday thru Friday throughout the year. The hours are 2:00 - 6pm when school is in session and offers a camps during breaks and during the summer. While there are camps running, current members can attend during normal Teen Center hours. During the summer they have the option to purchase a "summer pass" to attend during normal Teen Center hours.

**TEEN CAMPS**- The Teen Center will offer Teen Camps during school breaks that provide an action packed fun week for local teens. For the Summer of 2012, the Teen Center is hosting Teen eXtreme, a bridge program from our KydZonE eXtreme Summer Day Camp. There will be one major destination field trip on Thursdays as well as a lower-key desintation (movie theater or a CSD park for a BBQ). Participants will have a fully planned schedule of activities each day and can expect a true summer camp experience designed for teens.

**RECREATION DEPARTMENT**

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>995,995</b>
<p>The Recreation Department plans and implements recreation programs and leisure services for children, teens, adults, seniors and families. Example programs include: year round youth camps, youth development, dances, volunteer opportunities, volunteer park beautification projects, youth and adult sports, special interest classes, tennis programs, swim classes, teen center and skate park, youth dances, swim lessons, lifeguards, water polo, youth triathlon and training, summer concerts expanding senior programs and special events. Privates swim lessons, pool rentals for water polo, swim teams, private parties and the annual recreational swim team fees are included</p>	
<b>4000 BENEFITS AND TAXES</b>	<b>259,818</b>
<p>The district's share of the expense of employee retirement programs, health plan, payroll taxes and Worker's Compensation premiums paid by the district.</p>	
<b>5011 SALARIES - F/T</b>	<b>339,564</b>
<p>Full-time, permanent staff include five (5) Recreation Supervisors, one (1) Recreation Coordinator. Salaries in 8000 also include 75% of benefited front office staff.</p>	
<b>5012 SALARIES - P/T</b>	<b>533,815</b>
<p>Part-time and seasonal on-line staff who work directly with the public and serve as face-to-face leaders to provide recreational opportunities and services offered by the department. Part-time hourly wages are disbursed among all of the program areas. Includes 75% of front office staff.</p>	
<b>5013 SALARIES - OVERTIME</b>	<b>2,000</b>
<p>For all staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs and emergencies.</p>	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>6,935</b>
<p>Replacement or new equipment required for aquatics programs such as shade umbrellas, tables, backboard, and lifeguard equipment. Additional supplies are related to adult sports, year around youth programs and special events. Equipment, replacement furniture, safety equipment, repair tools for daily maintenance, and various indoor equipment supplies for the snack bar and Teen Center, Skate Park and Senior Center.</p>	
<b>5121 EQUIPMENT SERVICES</b>	<b>2,000</b>
<p>Recreation Department Copy machine maintenance contract</p>	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>148,173</b>
<p>Program supplies, crafts, art supplies, cooking supplies, games, props, admissions, tickets, games, decorations, refreshments, concessions, prizes, paper goods, sports equipment, signs/banners, awards, program shirts, score books, first aid supplies, floor tape, chalk, permits, pool supplies, and other program supplies.</p>	

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<b>5131 FUNCTIONAL SERVICES</b>	<b>135,874</b>
Youth and adult sports officials, bus transportation for excursions and all field trips, entertainment/DJ services, water service, activity guide production, Staff and volunteer fingerprinting (head coaches). Hepatitis B inoculations, and services related to special events. Additional costs related to expanded programs, ticket purchases, special events, excursions, senior programs, skate park and teen center operations. Marketing and promotions for the District's 50th anniversary.	
<b>5140 LANDSCAPE SUPPLIES</b>	<b>20,000</b>
Supplies for volunteer projects.	
<b>5142 CONTRACT SERVICE</b>	<b>30,000</b>
Active Network fees for processing activity registration payments.	
<b>5160 OFFICE SUPPLIES</b>	<b>3,175</b>
Office supplies for administration and programs, including copier paper, ink cartridges for some printers, folders, binders, tape, file items and writing utensils.	
<b>5162 POSTAGE SUPPLIES</b>	<b>15,830</b>
Postage, including direct mailing of Recreation Activity Guide three times per year to every resident, post office box and business. Post card and special marketing postage for additional advertising purposes such as Senior Center and Teen Center newsletters.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>147,810</b>
Service fees paid to ActiveNet for technical support, consultants, guest speakers and contract instructors. Special interest class instructors are contracted by the CSD and paid a percentage of the gross receipts collected for each class, workshop, program, etc. Graphic Design services to enhance all marketing material and special mailers for District programs. Summer Concert bands, sound and lighting expenses are also included in this account.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>1,150</b>
For six (4) full-time employees: annual membership dues for California Park & Recreation Society, LERN subscription, Teen Center publications and other subscriptions for trade publications such as Aquatics and Seniors.	
<b>5190 ADVERTISING &amp; LEGAL NOTICES</b>	<b>475</b>
Employee and instructor recruitment placed in various publications as well as paid advertisements for programs.	
<b>5200 STAFF TRAINING</b>	<b>14,109</b>
CPRS training conference in San Jose, March 2013, for full-time Supervisors. NAYS (National Alliance for Youth Sports) training for one (1) Recreation staff member, Computer Training, Recreation Leader training, Marketing, First Aid and CPR, various professional workshops. All training and workshops will be reviewed and carefully considered to aid each staff in their day to day direct job responsibilities.	

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<b>5202 LOCAL MEETINGS</b>	<b>75</b>
Refreshments for meetings; meetings requiring meals or other associated costs. (CPRS, Commission on Aging, NCAMA, Chamber of Commerce, Service Groups, etc.)	
<b>5210 MILEAGE AND TRAVEL</b>	<b>975</b>
Mileage for CSD business including onsite visits to CSD facilities or school sites, flyer distribution, trainings and other meetings and events as required.	
<b>5230 RENTAL EQUIPMENT</b>	<b>12,244</b>
Photo copier. Equipment needed for volunteer projects such as tree chippers, etc.	
<b>5231 RENTAL FACILITIES</b>	<b>7,677</b>
Facility use fees at various school sites.	
<b>5240 PRINTING</b>	<b>36,040</b>
Fees associated with printing and distributing flyers, brochures, employee handbooks, three activity guides, and other specialty jobs that cannot be done in- house such as post cards, business cards, posters, etc.	
<b>5241 UTILITIES: PHONES</b>	<b>3,600</b>
Telephone service including office phones and Nextel phone/radios.	
<b>TOTAL RECREATION</b>	<b>-725,343</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

Recreation Total

Acct. No.	Account Title	2010-11 Actual	2011-12 Budget	2011-12 Forecast	2012-13 Budget
<b>Revenue</b>					
	Department Revenue	1,155,045	959,099	990,971	995,995
<b>Expense</b>					
4010	Payroll Taxes	86,258	91,080	91,080	100,534
4120	Employee Benefits	94,061	80,362	80,362	74,773
4130	PERS - Retirement	75,966	70,782	70,782	69,874
4140	Life Insurance	372	642	642	642
4150	Workers Comp.	15,087	14,087	14,087	13,996
5011	Salary Expense - Full-time	381,242	358,354	358,354	339,564
5012	Salary Expense - Part-time	407,123	507,160	471,336	533,815
5013	Overtime Expense	2,204	2,000	2,000	2,000
	<b>Total Salary &amp; Benefits</b>	<b>1,062,312</b>	<b>1,124,467</b>	<b>1,088,642</b>	<b>1,135,196</b>
5120	Equipment Supplies	9,553	7,235	7,235	6,935
5121	Equipment Services	1,640	1,500	1,500	2,000
5130	Functional Supplies	102,616	132,033	117,918	148,173
5131	Functional Services	84,470	180,908	125,227	135,874
5140	Landscape Supplies	12,692	30,000	30,000	20,000
5142	Contract Service	38,265	30,000	30,000	30,000
5150	Chemical Supplies	29	0	0	0
5160	Office Supplies	1,593	3,175	3,175	3,175
5162	Postage	7,248	15,716	15,716	15,830
5171	Professional Services	179,421	123,113	124,113	147,810
5172	Legal Services	798	0	0	0
5180	Dues & Publications	1,107	1,170	1,170	1,150
5190	Public & Legal Notices	955	775	775	475
5200	Staff Training	2,553	12,948	12,920	14,109
5202	Local Meetings	15	75	75	75
5210	Mileage	727	1,475	1,475	975
5220	Fuel Expense	63	0	0	0
5230	Rental Equipment	9,320	8,200	8,200	12,244
5231	Rental Facilities	5,199	2,376	4,751	7,677
5240	Printing	36,717	35,755	35,755	36,040
5241	Telephone	2,572	3,600	3,600	3,600
	<b>Total Services &amp; Supplies Expense</b>	<b>497,553</b>	<b>590,054</b>	<b>523,605</b>	<b>586,142</b>
<b>Capital Expenditures</b>					
5540	Equipment & Vehicles	5,603	0	0	0
	<b>Total Fixed Asset Expense</b>	<b>5,603</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenses</b>	<b>1,565,469</b>	<b>1,714,521</b>	<b>1,612,247</b>	<b>1,721,338</b>
	<b>Net Income/Loss</b>	<b>-410,424</b>	<b>-755,422</b>	<b>-621,276</b>	<b>-725,343</b>

## **Fiscal Year 2013 Capital Projects Fund Description**

The Capital Projects Fund accounts for the acquisition and construction of capital assets. Typically, a capital project encompasses a purchase of land or 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 a five-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities as well as the ongoing maintenance and renovation of existing District infrastructure.

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

1. **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.
  
2. **Park Impact Fee:** A charge to developers for the cost of park improvements needed to serve a new development. Park impact fees provide up-front financing for the expansion of public facilities needed to serve a new development. The current fee(s) are listed below and are paid with the application for a building permit.

Single Family:	\$9,806
Single Family – Serrano:	\$2,452
Age Restricted:	\$5,736
Multifamily:	\$8,103
Multifamily – Serrano:	\$2,025
Mobile Home:	\$7,184

3. **Quimby In Lieu Fee:** The California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. Under this authority, the District requires 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 times the number of dwelling units. The District, at its option, may elect 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.



4. **Debt:** Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds (general Obligation bonds, Mello Roos funding) or certificates of participation (COPS).
5. **LLAD:** Special assessments are levied on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other levies in that the maximum assessment is the increase in property value created by the improvements.
6. **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 such as the 2002 Resources Bond Act – Per Capita Allocation. Conditions of use often apply to these funding sources.

It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts.

1. **Deferred Maintenance Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation. The Board adopted a complete study of the all the facilities in 2007 to serve as the basis of the funding. The current reserve for this purpose is \$524,612.
2. **Contingency Reserve:** A budgetary reserve set aside to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. This reserve also serves as a resource to fund on-going operations from July through December, or until property tax revenues are received from the County. In Policy 3272.20, Contingency is set at 15% of revenues. The budgeted reserve is \$1,098,689.
3. **Capital Deficiency Reserve:** This reserve is to provide funds required by the AB 1600 Nexus Study to complement park impact fees. These funds are also to be used to improve the established areas of El Dorado Hills CSD and bring the current level of service to the same standard that new resident fees provide. The current reserve for this purpose is \$4,355,357.

**El Dorado Hills Community Services District**  
**FY2013 CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET**

**Funding Sources**

General Fund (GF)	<b>GF</b>	610,746
GF Deferred Maintenance/Replacement Reserve	<b>GF Reserve</b>	239,286
Lighting and Landscape Assessment District Reserves	<b>LLAD Reserve</b>	29,034
<b>Total Funding Sources</b>		<u><u>\$ 879,066</u></u>

**Capital Expenditures**

		<b>Funding</b>	<b>2012-13 Request</b>
<b>Location:</b>	<b>General Fund</b>		
	<b>Capital Improvements/Equipment:</b>		
Athletic Fields	Verti-Cutter VC-60	GF	\$ 8,277
Finance	Springbrook Software	GF	\$ 71,325
Pavilion	Renovate interior meeting area	GF	\$ 75,000
Valley View Elementary School	Multipurpose Room/Gym contribution to Buckeye School District	GF	\$ 456,144
		sub-total	<u><u>610,746</u></u>

<b>Location:</b>	<b>General Fund</b>		
	<b>Deferred Maintenance Reserve Projects and Equipment:</b>		
Art Weisberg Park	Lighting	GF Reserve	1,865
Bass Lake	Bleachers	GF Reserve	8,157
Bass Lake	New Signage	GF Reserve	3,496
Bertelsen	Asphalt Repair	GF Reserve	2,332
Bertelsen	Asphalt Sealing	GF Reserve	7,342
Bertelsen	New Signage	GF Reserve	3,496
Bertelsen	Water Feature Equipment	GF Reserve	2,532
Buildings	Miscellaneous Repairs and Replacement	GF Reserve	8,000
EDH Community Park	CAB Bleachers	GF Reserve	65,000
EDH Community Park	Playground Resurfacing	GF Reserve	45,000
McCabe Park	Drinking Fountain	GF Reserve	2,797
Oak Knoll	Roof Repairs	GF Reserve	1,128
Overlook Park	Wood Fence	GF Reserve	5,594
Pavilion	Exterior Repairs	GF Reserve	2,172
Pavilion	Trellis Work / Replacement	GF Reserve	30,384
Pavilion	Wood Siding	GF Reserve	1,752
Ridgeview	Turf Renovation	GF Reserve	8,742
Ridgeview 7	New Playground	GF Reserve	25,638
Stephen Harris	Asphalt Sealing	GF Reserve	1,739
Stephen Harris	Striping	GF Reserve	466
Stephen Harris	Turf Renovation	GF Reserve	11,654
		sub-total	<u><u>239,286</u></u>

<b>Location:</b>	<b>Lighting and Landscape Assessment Districts</b>		
	<b>Deferred Maintenance Reserve Projects and Equipment:</b>		
Creekside Greens	Bark Replacement Entry	LLAD Reserve	2,100
Creekside Greens	Bark Replacement Park	LLAD Reserve	1,050
Creekside Greens	Irrigation Pumps	LLAD Reserve	1,267
Creekside Greens	Plant Replacement	LLAD Reserve	2,800
La Cresta	Irrigation	LLAD Reserve	147
La Cresta	Stucco	LLAD Reserve	2,715
North Commercial	Irrigation	LLAD Reserve	7,426
North Commercial	Shrubs	LLAD Reserve	571
Promontory	Wind Screen	LLAD Reserve	940
Roadway	Bark Replacement	LLAD Reserve	2,800
Silva Valley	Bark Mulch Trees	LLAD Reserve	1,633
Silva Valley	Plant Replacement	LLAD Reserve	1,412
Silva Valley	Tot Lot Play Fiber	LLAD Reserve	838
Silva Valley	Tree Maintenance	LLAD Reserve	2,824
Silva Valley	Turf Renovation	LLAD Reserve	511
		sub-total	<u><u>29,034</u></u>

<b>Total Capital Improvements and Deferred Maintenance</b>		<u><u>\$ 879,066</u></u>
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**El Dorado Hills Community Services District  
FY2013 CAPITAL PROJECT BUDGET**

**FUNDING SOURCES**

General Fund	GF	\$	-
Park Impact Fees		PIF	\$ 760,806

**CAPITAL PROJECTS**

	<u>Prior Year Funding</u>		<u>2012-13 Request</u>	<u>Total</u>
940 <b>Community Park - Dog Park</b> Complete design plans, update SUP, improve site access	50,000		-	50,000
935 <b>Community Park MP</b> Bridge area, Basetball, North Restrooms	844,159		-	844,159
922 <b>New York Creek Trail</b> Funding to be provided to County for trail extension	115,935		-	115,935
938 <b>Ridgeview Park</b> Renovation of existing neighborhood park	50,000		-	50,000
942 <b>Veteran's Memorial</b> Administration and inspections	7,300		-	7,300
927 <b>Windsor Point Park</b> Construction of neighborhood park, following formation of LLAD to maintain park.	71,254	379,420	379,420	450,674
62 <b>Promontory Lease Payment</b> Payments due October and May	2,207,316	367,886	367,886	2,575,202
<b>Government Fees</b> 3% of PIF received	N/A	13,500	13,500	13,500
<b>Maintenance Equipment</b> Annual funding of new equipment for new facilities			-	-
<b>Total Allocation FY2013</b>		\$ -	\$ 760,806	\$ 760,806

**COVENANTS, CONDITIONS AND RESTRICTIONS  
Fiscal Year 2012-2013**

**Source of Authority:**

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the CC&Rs.

**Activity Description:**

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts.

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

**Funding Source:**

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of \$10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

**COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL**

<b>BEGINNING FUND BALANCE</b>	<b>-44,584</b>
<b>3100 ASSESSMENTS</b>	<b>144,315</b>
Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	
<b>3510 DESIGN REVIEW FEES</b>	<b>24,000</b>
Fees collected for permits	
<b>TOTAL REVENUE</b>	<b>168,315</b>
<b>4000 BENEFITS AND TAXES</b>	<b>22,447</b>
This Fund's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.	
<b>5011 SALARIES - F/T</b>	<b>32,205</b>
Full-time salary in Compliance and Design Review includes a portion attributable to the Design Review Clerk (1 FTE).	
<b>5012 SALARIES - P/T</b>	<b>23,024</b>
Salary for CC&R Enforcement.	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>1,443</b>
The fee charged by the County for assessment billing and collection.	
<b>5160 OFFICE SUPPLIES</b>	<b>300</b>
Supplies specific to compliance and design review.	
<b>5161 OFFICE SERVICES</b>	<b>150</b>
Processing fees related to legal services.	
<b>5162 POSTAGE</b>	<b>200</b>
<b>5171 PROFESSIONAL SERVICES</b>	<b>1,200</b>
Inspection Services.	
<b>5172 LEGAL SERVICES</b>	<b>10,000</b>
Counsel services primarily for CC&R enforcement.	
<b>5180 DUES &amp; PUBLICATIONS</b>	<b>8,600</b>
Subscription to Metro Scan for DRC/CC&R. Comcate	
<b>5202 LOCAL MEETINGS</b>	<b>750</b>
DRC meeting refreshements and DRC thank you luncheon.	
<b>5240 PRINTING</b>	<b>300</b>
Surveys, what are CC&Rs pamphlet, DRC handbooks.	
<b>5241 UTILITIES/TELEPHONE</b>	<b>300</b>
Charge for separate phone line.	
<b>5260 ENGINEER REPORT FEES</b>	<b>575</b>
<b>5265 ADMINISTRATIVE OVERHEAD</b>	<b>28,739</b>
Expenses resulting from support services and supplies.	
<b>TOTAL EXPENSES DESIGN REVIEW &amp; COMPLIANCE</b>	<b>130,233</b>
<b>NET INCOME/(LOSS)</b>	<b>38,082</b>
<b>YEAR END FUND BALANCE</b>	<b>-6,502</b>

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Fund #11

Design Review & Compliance

Acct. No.	Account Title	2010-11 Actual	2011-12 Budget	2011-12 Forecast	2012-13 Budget
	<b>Beginning Fund Balance</b>	-93,845	-84,360	-80,669	-44,584
	<b>Revenue</b>				
3100	Compliance Assessment	145,456	143,415	143,415	144,315
3510	Design Review Fees	26,904	22,000	22,000	24,000
3150	Interest	104	0	0	0
	<b>Total Revenue</b>	<b>172,464</b>	<b>165,415</b>	<b>165,415</b>	<b>168,315</b>
	<b>Expense</b>				
4010	Payroll Taxes	5,005	4,648	4,648	4,985
4120	Employee Benefits	11,032	10,350	10,350	10,350
4130	PERS - Retirement	6,500	6,640	6,640	6,836
4150	Workers Comp.	189	267	267	276
5011	Salary Expense - Full-time	36,788	32,205	32,205	32,205
5012	Salary Expense - Part-time	8,832	21,182	21,182	23,024
5013	Overtime Expense	65	0	0	0
	<b>Total Salary &amp; Benefits</b>	<b>68,410</b>	<b>75,291</b>	<b>75,291</b>	<b>77,676</b>
5131	Functional Services	264	0	0	0
5132	Government Fees & Permits	1,433	1,434	1,434	1,443
5142	Contract Service	6,284	0	0	0
5160	Office Supplies	0	300	300	300
5161	Office Services	0	0	0	150
5162	Postage	11	200	200	200
5171	Professional Services	1,380	3,000	3,000	1,200
5172	Legal Services	6,160	8,000	8,000	10,000
5180	Dues & Publications	4,597	8,300	8,300	8,600
5202	Local Meetings	357	750	750	750
5240	Printing	0	300	300	300
5241	Telephone	0	300	300	300
5260	Engineer Report Fees	601	575	575	575
5265	Administrative Overhead	69,791	30,880	30,880	28,739
	<b>Total Services &amp; Supplies Expense</b>	<b>90,878</b>	<b>54,039</b>	<b>54,039</b>	<b>52,557</b>
	<b>Total Expenses</b>	<b>159,288</b>	<b>129,330</b>	<b>129,330</b>	<b>130,233</b>
	<b>Net Income/Loss</b>	<b>13,176</b>	<b>36,085</b>	<b>36,085</b>	<b>38,082</b>
	<b>Year End Fund Balance</b>	<b>-80,669</b>	<b>-48,275</b>	<b>-44,584</b>	<b>-6,502</b>

**LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS**  
**Fiscal Year 2013**

**Source of Authority:**

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

**Activity Description:**

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

**Funding Source:**

The Assessments Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

**Engineers Report:**

An Assessment Engineer provides a formal Engineer's Report annually. SCI Consulting Group published the final report, which was brought to the Public Hearing in June 2012. For detail, please refer to the official document, available at the District's Finance Department, or on the District's website [www.edhcsd.org](http://www.edhcsd.org).

**Changes for Fiscal Year 2013:**

For the 2012-13 budgets, staff once again evaluated the Browning Reserve for deferred maintenance, and have budgeted repairs and replacements as needed. Eight of the landscape and lighting district's continue to struggle financially due to incorrect cost assumptions during formation as well as a cost inflationary factor not being included in some areas. In fiscal year 2012 District staff and the Assessment Engineer planned to conduct an LLAD survey to ascertain the readiness of property owners to revote the assessments at a higher level, or to lower the level of service to match revenues; however, due to staffing vacancies this project is now planned for fiscal year 2013. Areas that will need to be addressed are Green Valley, Promontory, Oakridge, La Cresta, Silva Valley, Bass Lake A, Highland View, and Hollow/Laurel Oaks.

In eight other areas funding is more than adequate to cover the costs of maintenance and therefore assessments are recommended to be set below the maximum allowed amount. These areas are: Stonegate, Marina Hill, Highland Hills 3/4, Wild Oaks Maintenance and Operations, Creekside A&B, Bass Lake B, North Commercial Blvd, and Valley View.

The authorized maximum assessment rates for nine LLAD's is subject to an annual adjustment tied to the Consumer Price Index; seven of these areas are proposed to be assessed the maximum in fiscal year 2013. These areas are: Promontory, Lake Forest, Silva Valley, Creekside, Highland View, Hollow Oaks, and Lake Forest Park. In addition, in prior years Crescent and North Commercial Boulevard district assessments were reduced due to funding that had accumulated in these areas over the years that was sufficient to help cover the cost of maintenance; as of 2013 it is necessary to increase the assessments in these areas to fund maintenance and repairs.

The Landscape and Lighting Assessment District budgets have been subsidized according to District policy 3240. Subsidy by the General Fund remains at 10% for the village and neighborhood parks. Last fiscal year the Board adjusted the subsidy for Promontory Community Park to 75%, with a request to revisit this for fiscal year 2013. Based on current funding available for Promontory Community Park, the 75% subsidy is included in the fiscal year 2013 budget as well.



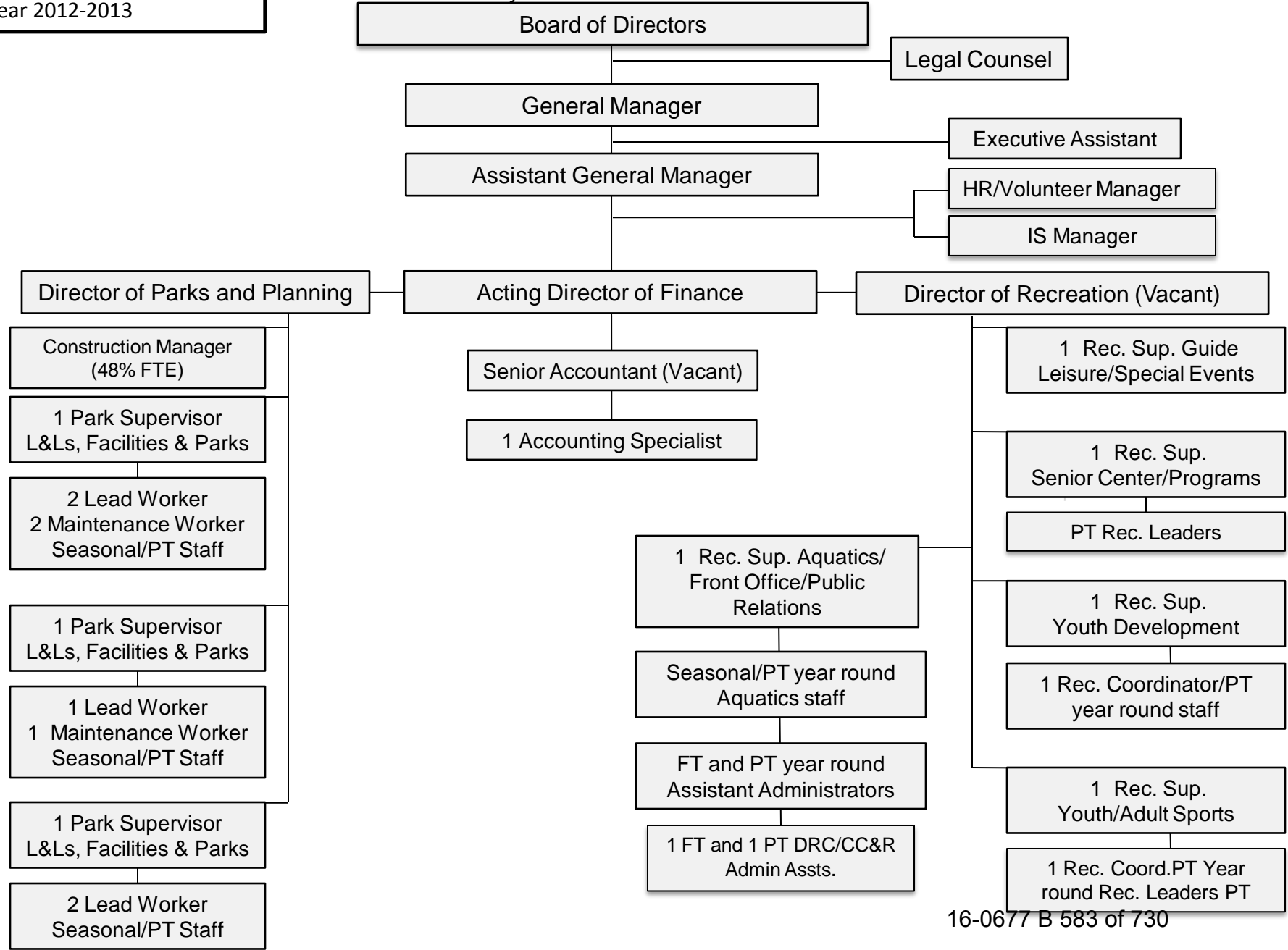
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Acct. No.	Account Title	Stonegate 20	Green Valley 21	Promontory 22	Oakridge 23	Oaktree 24	Crescent 26	La Cresta 27	Lake Forest 30	Marina 31	Highland Hills 3 35	WOP Maint. 38	WOP Bond 61	Silva Valley 39	Bass Lake A 40	Roadway 41	Highland Hills 1&2 42
<b>Revenues:</b>																	
3100	Assessment Revenue	33,600	17,072	198,379	16,498	19,360	25,553	16,147	19,203	0	18,792	34,650	68,138	80,784	27,522	145,568	19,514
3300	Transfer In from General Fund	0	0	243,380	0	0	0	0	0	0	0	3,639	0	7,281	0	0	0
<b>Expenditures:</b>																	
4010	Payroll Taxes	603	116	7,168	160	99	322	184	234	56	116	495	0	735	417	1,833	204
4120	Employee Benefits	1,131	302	24,037	435	236	869	468	634	136	302	1,407	0	1,831	1,237	4,830	534
4130	PERS - Retirement	925	267	14,379	366	212	727	391	515	127	267	1,153	0	1,490	1,022	4,006	441
4150	Workers Comp.	511	95	5,924	132	81	264	152	193	45	95	402	0	612	344	1,519	169
5011	Salary Expense - Full-time	4,364	1,266	67,751	1,733	1,007	3,441	1,850	2,434	606	1,266	5,459	0	7,032	4,820	18,913	2,084
5012	Salary Expense - Part-time	2,955	118	15,543	177	177	390	355	355	71	118	414	0	1,761	118	2,955	355
5013	Overtime Expense	91	26	1,409	36	21	72	38	51	13	26	114	0	146	100	393	43
	<b>Salary &amp; Benefits</b>	<b>10,580</b>	<b>2,190</b>	<b>136,212</b>	<b>3,040</b>	<b>1,832</b>	<b>6,085</b>	<b>3,439</b>	<b>4,416</b>	<b>1,054</b>	<b>2,190</b>	<b>9,443</b>	<b>0</b>	<b>13,607</b>	<b>8,058</b>	<b>34,449</b>	<b>3,829</b>
5132	Government Fees & Permits	134	67	222	50	53	64	50	145	0	50	346	330	110	83	1,458	50
5136	Playground Equipment	0	0	1,200	0	0	0	0	0	0	0	0	0	0	0	0	0
5137	Park/Field Supplies	0	0	5,356	0	0	0	0	0	0	0	0	0	0	0	0	0
5138	Irrigation Equipment	0	0	3,100	0	0	0	0	0	0	0	0	0	0	0	0	0
5139	Small Tools	0	0	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0
5140	Landscape Supplies	1,000	700	7,373	800	500	500	800	700	50	800	900	0	800	800	5,000	500
5142	Contract Service	7,500	6,500	40,700	3,800	1,900	7,000	1,500	1,500	550	3,000	12,000	0	21,000	8,100	25,500	2,000
5150	Chemical Supplies	0	0	13,467	0	0	0	0	0	0	0	0	0	0	0	0	0
5153	Deferred Maint/Replacement (under \$5,000)	0	0	940	0	0	0	2,862	0	0	0	0	0	7,218	0	2,800	0
5220	Fuel Expense	500	500	1,000	500	500	500	500	500	0	500	500	0	500	500	500	500
5241	Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5242	Water	4,500	2,300	22,000	2,000	1,000	2,500	825	800	0	1,000	0	0	9,300	4,000	9,000	1,300
5244	Electric	200	150	0	200	175	225	400	150	0	0	0	0	500	600	0	225
5245	Street Lights	300	500	0	1,150	500	700	0	145	0	0	0	0	1,200	2,900	0	750
5260	Engineer Report Fees	650	330	3,836	319	436	494	312	371	0	363	670	1,318	1,562	532	2,815	377
5265	Overhead	13,844	4,877	148,275	5,729	4,486	9,042	6,147	7,118	3,616	4,877	12,528	0	17,018	11,140	39,927	6,535
5300	Debt Service - Prin.	0	0	0	0	0	0	0	0	0	0	0	47,900	0	0	0	0
5305	Debt Service - Interest	0	0	0	0	0	0	0	0	0	0	0	17,583	0	0	0	0
	<b>Service and Supplies</b>	<b>28,628</b>	<b>15,924</b>	<b>248,970</b>	<b>14,548</b>	<b>9,550</b>	<b>21,025</b>	<b>13,396</b>	<b>11,429</b>	<b>4,216</b>	<b>10,591</b>	<b>26,944</b>	<b>67,131</b>	<b>59,208</b>	<b>28,656</b>	<b>87,000</b>	<b>12,238</b>
Capital Expenditures																	
5530	Land Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5560	Deferred Maint/Replacement (\$5,000 +)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Capital Improvement/Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>39,209</b>	<b>18,114</b>	<b>385,182</b>	<b>17,588</b>	<b>11,383</b>	<b>27,110</b>	<b>16,835</b>	<b>15,845</b>	<b>5,269</b>	<b>12,781</b>	<b>36,387</b>	<b>67,131</b>	<b>72,815</b>	<b>36,714</b>	<b>121,449</b>	<b>16,067</b>
<b>Total Expenditures and Other Uses</b>		<b>39,209</b>	<b>18,114</b>	<b>385,182</b>	<b>17,588</b>	<b>11,383</b>	<b>27,110</b>	<b>16,835</b>	<b>15,845</b>	<b>5,269</b>	<b>12,781</b>	<b>36,387</b>	<b>67,131</b>	<b>72,815</b>	<b>36,714</b>	<b>121,449</b>	<b>16,067</b>
<b>Net Sources/Uses</b>		<b>-5,609</b>	<b>-1,042</b>	<b>56,577</b>	<b>-1,090</b>	<b>7,977</b>	<b>-1,557</b>	<b>-688</b>	<b>3,358</b>	<b>-5,269</b>	<b>6,011</b>	<b>1,902</b>	<b>1,007</b>	<b>15,251</b>	<b>-9,192</b>	<b>24,118</b>	<b>3,447</b>
Beginning Fund Balance, July 1st		81,354	29,293	335,096	21,969	31,631	39,977	57,367	40,158	17,546	39,023	166,342	56,735	188,841	35,422	821,258	92,265
Ending Fund Balance, June 30th		75,745	28,250	391,674	20,880	39,608	38,420	56,679	43,516	12,277	45,035	168,243	57,741	204,092	26,230	845,377	95,712
<b>Less Reserve Requirements</b>																	
2809	General Reserve	18,710	0	0	0	4,634	1,435	0	5,073	6,218	2,053	20,898	11,541	0	0	1,460	58,116
2810	Capital Improvement Reserve	0	0	0	0	0	0	0	0	0	0	121,864	0	0	0	350,000	0
2811	Deferred Maintenance Reserve	36,722	5,696	228,763	1,715	26,347	21,753	45,762	27,942	0	33,768	6,353	0	169,663	6,964	439,062	27,002
2812	Operating Reserve	16,468	7,608	161,776	7,387	4,781	11,386	7,071	6,655	2,213	5,368	15,283	0	30,582	15,420	51,009	6,748
2813	Equipment Reserve	3,846	3,846	1,134	3,846	3,846	3,846	3,846	3,846	3,846	3,846	3,846	0	3,846	3,846	3,846	3,846
2814	Sidewalk Reserve	0	11,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2815	Tree Mitigation Reserve	0	0	0	7,931	0	0	0	0	0	0	0	0	0	0	0	0
2816	Trail Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2818	Bond Reserve	0	0	0	0	0	0	0	0	0	0	0	46,200	0	0	0	0
	<b>Total Reserved Fund Balance</b>	<b>75,745</b>	<b>28,250</b>	<b>391,674</b>	<b>20,880</b>	<b>39,608</b>	<b>38,420</b>	<b>56,679</b>	<b>43,516</b>	<b>12,277</b>	<b>45,035</b>	<b>168,243</b>	<b>57,741</b>	<b>204,092</b>	<b>26,230</b>	<b>845,377</b>	<b>95,712</b>
<b>Ending Unreserved Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Acct. No.	Account Title	North							Total	
		Creekside 43	Bass Lake B 45	Francisco Oaks 32	Highland View 47	Laurel Oaks 37	Commercial Blvd. 48	Valley View 50		Lake Forest 56
<b>Revenues:</b>										
3100	Assessment Revenue	85,183	0	28,190	52,834	35,775	66,560	0	126,125	1,135,444
3300	Transfer In from General Fund	7,603	0	0	6,234	4,587	0	0	7,989	280,713
<b>Expenditures:</b>										
4010	Payroll Taxes	906	368	358	778	717	2,019	0	1,097	18,985
4120	Employee Benefits	2,030	1,065	999	1,997	2,030	5,235	0	2,468	54,211
4130	PERS - Retirement	1,257	843	826	1,345	1,276	4,671	0	1,459	37,966
4150	Workers Comp.	755	303	296	644	588	1,657	0	909	15,687
5011	Salary Expense - Full-time	5,934	3,978	3,897	6,351	6,026	22,073	0	6,901	179,185
5012	Salary Expense - Part-time	4,905	378	355	2,896	2,423	1,891	0	6,206	44,916
5013	Overtime Expense	123	83	81	132	125	459	0	144	3,727
	<b>Salary &amp; Benefits</b>	<b>15,911</b>	<b>7,018</b>	<b>6,811</b>	<b>14,142</b>	<b>13,185</b>	<b>38,004</b>	<b>0</b>	<b>19,183</b>	<b>354,677</b>
5132	Government Fees & Permits	214	0	50	139	50	50	0	478	4,193
5136	Playground Equipment	600	0	0	700	300	0	0	750	3,550
5137	Park/Field Supplies	600	0	0	300	400	0	0	1,200	7,856
5138	Irrigation Equipment	750	0	0	600	400	0	0	750	5,600
5139	Small Tools	200	0	0	300	200	0	0	500	2,700
5140	Landscape Supplies	6,090	800	1,000	4,305	1,050	5,000	0	4,410	43,878
5142	Contract Service	15,729	5,200	2,600	16,667	8,217	23,000	0	19,939	233,902
5150	Chemical Supplies	200	0	0	400	250	0	0	400	14,717
5153	Deferred Maint/Replacement (under \$5,000)	7,217	0	0	0	0	571	0	0	21,608
5220	Fuel Expense	500	500	500	500	500	500	0	500	11,000
5241	Telephone	384	0	550	384	394	0	0	340	2,052
5242	Water	5,600	2,700	2,200	4,500	2,800	3,000	0	5,300	86,625
5244	Electric	1,000	850	0	800	320	300	0	900	6,995
5245	Street Lights	0	1,900	0	0	691	950	0	0	11,686
5260	Engineer Report Fees	1,647	0	545	1,022	692	1,287	0	2,439	22,020
5265	Overhead	19,391	9,751	9,793	17,583	16,417	43,936	0	22,800	434,833
5300	Debt Service - Prin.	0	0	0	0	0	0	0	0	47,900
5305	Debt Service - Interest	0	0	0	0	0	0	0	0	17,583
	<b>Service and Supplies</b>	<b>60,122</b>	<b>21,701</b>	<b>17,238</b>	<b>48,200</b>	<b>32,681</b>	<b>78,595</b>	<b>0</b>	<b>60,707</b>	<b>978,698</b>
Capital Expenditures										
5530	Land Improvements	0	0	0	0	0	125,000	0	0	125,000
5560	Deferred Maint/Replacement (\$5,000 +)	0	0	0	0	0	7,426	0	0	7,426
	<b>Capital Improvement/Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,426</b>	<b>0</b>	<b>0</b>	<b>132,426</b>
<b>Total Expenditures</b>		<b>76,033</b>	<b>28,719</b>	<b>24,049</b>	<b>62,342</b>	<b>45,865</b>	<b>249,025</b>	<b>0</b>	<b>79,890</b>	<b>1,465,802</b>
<b>Total Expenditures and Other Uses</b>		<b>76,033</b>	<b>28,719</b>	<b>24,049</b>	<b>62,342</b>	<b>45,865</b>	<b>249,025</b>	<b>0</b>	<b>79,890</b>	<b>1,465,802</b>
<b>Net Sources/Uses</b>		<b>16,753</b>	<b>-28,719</b>	<b>4,141</b>	<b>-3,274</b>	<b>-5,504</b>	<b>-182,465</b>	<b>0</b>	<b>54,224</b>	<b>-49,644</b>
Beginning Fund Balance, July 1st		140,480	90,945	70,140	59,994	68,095	380,003	149,988	71,301	3,085,223
Ending Fund Balance, June 30th		157,233	62,226	74,281	56,720	62,591	197,538	149,988	125,525	3,035,579
<b>Less Reserve Requirements</b>										
2809	General Reserve	36,111	16,675	281	0	0	54,096	28,644	3,194	269,140
2810	Capital Improvement Reserve	0	0	0	0	0	0	0	0	471,864
2811	Deferred Maintenance Reserve	70,445	29,643	60,053	27,257	40,048	36,584	0	87,643	1,429,185
2812	Operating Reserve	31,934	12,062	10,101	26,184	19,263	104,591	121,344	33,554	708,786
2813	Equipment Reserve	3,846	3,846	3,846	3,279	3,279	2,268	0	1,134	76,476
2814	Sidewalk Reserve	0	0	0	0	0	0	0	0	11,100
2815	Tree Mitigation Reserve	0	0	0	0	0	0	0	0	7,931
2816	Trail Reserve	14,897	0	0	0	0	0	0	0	14,897
2818	Bond Reserve	0	0	0	0	0	0	0	0	46,200
<b>Total Reserved Fund Balance</b>		<b>157,233</b>	<b>62,226</b>	<b>74,281</b>	<b>56,720</b>	<b>62,591</b>	<b>197,538</b>	<b>149,988</b>	<b>125,525</b>	<b>3,038,779</b>
<b>Ending Unreserved Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"



El Dorado County Resolution #109-2016 EXHIBIT "A"

Job Title		Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
<b>EDHCSD Wage Scale without COLA</b>											
General Manager	H										70.00
	2W										5,600.00
	M										12,133.33
	A										145,600
Asst General Manager	H	41.53	42.57	43.63	44.73	45.84	46.99	48.16	49.37	50.60	51.87
	2W	3,322.54	3,405.60	3,490.74	3,578.01	3,667.46	3,759.15	3,853.13	3,949.45	4,048.19	4,149.40
	M	7,198.83	7,378.80	7,563.27	7,752.36	7,946.17	8,144.82	8,348.44	8,557.15	8,771.08	8,990.36
	A	86,386	88,546	90,759	93,028	95,354	97,738	100,181	102,686	105,253	107,884
Director of Finance	H	37.22	38.15	39.10	40.08	41.08	42.11	43.16	44.24	45.34	46.48
	2W	2,977.27	3,051.70	3,127.99	3,206.19	3,286.35	3,368.51	3,452.72	3,539.04	3,627.51	3,718.20
	M	6,450.75	6,612.02	6,777.32	6,946.75	7,120.42	7,298.43	7,480.89	7,667.91	7,859.61	8,056.10
	A	77,409	79,344	81,328	83,361	85,445	87,581	89,771	92,015	94,315	96,673
Director of Parks and Planning	H	36.43	37.34	38.28	39.23	40.22	41.22	42.25	43.31	44.39	45.50
	2W	2,914.65	2,987.52	3,062.21	3,138.76	3,217.23	3,297.66	3,380.10	3,464.61	3,551.22	3,640.00
	M	6,315.08	6,472.96	6,634.78	6,800.65	6,970.67	7,144.94	7,323.56	7,506.65	7,694.32	7,886.67
	A	75,781	77,676	79,617	81,608	83,648	85,739	87,883	90,080	92,332	94,640
Information System Manager	H	28.46	29.17	29.90	30.65	31.42	32.20	33.01	33.83	34.68	35.54
	2W	2,276.85	2,333.77	2,392.11	2,451.91	2,513.21	2,576.04	2,640.44	2,706.45	2,774.12	2,843.47
	M	4,933.17	5,056.50	5,182.91	5,312.48	5,445.29	5,581.43	5,720.96	5,863.98	6,010.58	6,160.85
	A	59,198	60,678	62,195	63,750	65,344	66,977	68,652	70,368	72,127	73,930
Senior Accountant	H	25.78	26.43	27.09	27.77	28.46	29.17	29.90	30.65	31.41	32.20
	2W	2,062.62	2,114.18	2,167.04	2,221.21	2,276.74	2,333.66	2,392.00	2,451.80	2,513.10	2,575.92
	M	4,469.00	4,580.73	4,695.24	4,812.62	4,932.94	5,056.26	5,182.67	5,312.24	5,445.04	5,581.17
	A	53,628	54,969	56,343	57,751	59,195	60,675	62,192	63,747	65,341	66,974
Park Supervisor	H	22.79	23.35	23.94	24.54	25.15	25.78	26.42	27.08	27.76	28.46
	2W	1,822.81	1,868.38	1,915.09	1,962.96	2,012.04	2,062.34	2,113.90	2,166.75	2,220.91	2,276.44
	M	3,949.42	4,048.15	4,149.36	4,253.09	4,359.42	4,468.40	4,580.11	4,694.62	4,811.98	4,932.28
	A	47,393	48,578	49,792	51,037	52,313	53,621	54,961	56,335	57,744	59,187
Accounting Specialist	H	18.71	19.17	19.65	20.14	20.65	21.16	21.69	22.24	22.79	23.36
	2W	1,496.46	1,533.87	1,572.22	1,611.53	1,651.81	1,693.11	1,735.44	1,778.82	1,823.29	1,868.88
	M	3,242.33	3,323.39	3,406.48	3,491.64	3,578.93	3,668.40	3,760.11	3,854.12	3,950.47	4,049.23
	A	38,908	39,881	40,878	41,900	42,947	44,021	45,121	46,249	47,406	48,591
Executive Assistant	H	18.18	16.94	17.37	17.80	18.25	18.70	19.17	19.65	20.14	20.64
	2W	1,322.42	1,355.48	1,389.37	1,424.11	1,459.71	1,496.20	1,533.61	1,571.95	1,611.24	1,651.53
	M	2,865.25	2,936.88	3,010.30	3,085.56	3,162.70	3,241.77	3,322.81	3,405.88	3,491.03	3,578.30
	A	34,383	35,243	36,124	37,027	37,952	38,901	39,874	40,871	41,892	42,940
Maintenance Worker	H	16.94	17.36	17.80	18.24	18.70	19.17	19.65	20.14	20.64	21.16
	2W	1,355.31	1,389.19	1,423.92	1,459.52	1,496.01	1,533.41	1,571.74	1,611.03	1,651.31	1,692.59
	M	2,936.50	3,009.91	3,085.16	3,162.29	3,241.35	3,322.38	3,405.44	3,490.58	3,577.84	3,667.29
	A	35,238	36,119	37,022	37,947	38,896	39,869	40,865	41,887	42,934	44,007
Administrative Assistant II	H	16.53	16.94	17.37	17.80	18.25	18.70	19.17	19.65	20.14	20.64
	2W	1,322.42	1,355.48	1,389.37	1,424.11	1,459.71	1,496.20	1,533.61	1,571.95	1,611.24	1,651.53
	M	2,865.25	2,936.88	3,010.30	3,085.56	3,162.70	3,241.77	3,322.81	3,405.88	3,491.03	3,578.30
	A	34,383	35,243	36,124	37,027	37,952	38,901	39,874	40,871	41,892	42,940
Recreation Coordinator	H	15.79	16.19	16.59	17.01	17.43	17.87	18.32	18.77	19.24	19.72
	2W	1,263.50	1,295.09	1,327.46	1,360.65	1,394.67	1,429.53	1,465.27	1,501.90	1,539.45	1,577.94
	M	2,737.58	2,806.02	2,876.17	2,948.08	3,021.78	3,097.32	3,174.76	3,254.13	3,335.48	3,418.87
	A	32,851	33,672	34,514	35,377	36,261	37,168	38,097	39,050	40,026	41,026
Administrative Assistant I	H	14.98	15.35	15.73	16.13	16.53	16.94	17.37	17.80	18.25	18.70
	2W	1,198.12	1,228.07	1,258.77	1,290.24	1,322.50	1,355.56	1,389.45	1,424.18	1,459.79	1,496.28
	M	2,595.92	2,660.81	2,727.33	2,795.52	2,865.41	2,937.04	3,010.47	3,085.73	3,162.87	3,241.94
	A	31,151	31,930	32,728	33,546	34,385	35,244	36,126	37,029	37,954	38,903

**EDHCSD Part-time Non-Benefited Employee Salary Schedule  
Effective July 1, 2013**

<b>Positions</b>	<b>Range</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
Recreation Leader (Day Camp Leader, Scorekeeper)	1	8.00	8.40	8.82	9.26	9.72
Lifeguard	2	8.40	8.82	9.26	9.72	10.21
Water Safety Instructor	3	8.82	9.26	9.72	10.21	10.72
Recreation Leader II (Pool Attendant, Day Camp Leader II, Gym Supervisor I, Head Lifeguard)	4	9.26	9.72	10.21	10.72	11.26
Senior Head Life Guard	5	9.72	10.21	10.72	11.26	11.82
Recreation Leader III (Day Camp Leader III, Assistant Pool Mgr, Gym Supervisor II, Office Assistant)	6	10.21	10.72	11.26	11.82	12.41
Facilities Attendant, Park Maintenance Aide	7	10.72	11.26	11.82	12.41	13.03
Recreation Specialist (Pool Manager, Day Camp Director)	9	11.82	12.41	13.03	13.68	14.37
Senior Pool Manager	12	13.68	14.37	15.09	15.84	16.63
Class Instructor I, Administrative Assistant I	13	14.37	15.09	15.84	16.63	17.46
Class Instructor II, Recreation Coordinator, Admin Assistant II	15	15.84	16.63	17.46	18.34	19.25
Graphic Designer	16	16.63	17.46	18.34	19.25	20.22
Class Instructor III	17	17.46	18.34	19.25	20.22	21.23
Administrative Specialist	18	18.34	19.25	20.22	21.23	22.29
Public Information Specialist, IT Specialist	20	20.22	21.23	22.29	23.40	24.57
Construction Inspector , Accounting Clerk	23	23.40	24.57	25.80	27.09	28.45
Construction Manager	29	31.36	32.93	34.58	36.30	38.12

**RESOLUTION NO. 2012-24**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
ADOPTING THE FISCAL YEAR 2012-2013 GENERAL FUND,  
CAPITAL PROJECTS, AND CC&R FUND BUDGETS**

**WHEREAS**, the Board of Directors of the El Dorado Hills Community Services District has reviewed the recommendations for the Fiscal Year 2012-2013 General Fund, Capital Projects, and CC&R Fund Budgets during the budget workshops; and,

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors does hereby approve and adopt the Fiscal Year 2012-13 Budget for El Dorado Hills Community Services District entitled General Fund, Capital Projects, and CC&R Fund Budgets.

**BE IT FURTHER RESOLVED**, that the General Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the District.

**PASSED, APPROVED AND ADOPTED** at a Regular Meeting of the Board of Directors this 14th day of June, 2012.

**AYES:  
NOES:  
ABSTAIN:  
ABSENT:**

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A. J. Rogozinski, President  
Board of Directors

**ATTEST:**

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Sandi Kukkola, Acting General Manager  
Secretary to the Board of Directors

**RESOLUTION NO. 2012-25**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
SETTING CC&R ASSESSMENT AND DIRECTING AUDITOR OF EL DORADO COUNTY TO  
LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2012-2013**

**WHEREAS**, the per parcel assessment for enforcement of CC&Rs (Covenants, Conditions and Restrictions) for Fiscal Year 2012-2013, is hereby fixed at \$10.00 (Ten Dollars) per parcel upon all parcels of real property within the El Dorado Hills Community Services District. This assessment is pursuant to Section 50077 of the Government Code and the voters' authorization thereof at the General District Election on November 8, 1983.

**WHEREAS**, immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file the assessment roll with the Auditor of the County of El Dorado.

**WHEREAS**, upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment rolls. 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 El Dorado Hills Community Services District.

**WHEREAS**, upon receipt of the monies representing assessments collected by the County, the General Manager shall deposit the monies in the District Treasury to the credit of the CC&R fund previously established. Monies in the CC&R fund shall be expended only for endorsement of CC&Rs.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of June 2012, by the following vote:

**AYES:** -  
**NOES:** -  
**ABSTAIN:** -  
**ABSENT:** -

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A. J. Rogozinski  
President of the Board of Directors

**ATTEST:**

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Sandi Kukkola, Acting General Manager  
Secretary to the Board of Directors



# Board of Directors Regular Meeting Agenda<sup>1</sup>

Thursday, June 14, 2012

6:00 pm Closed Session

Pavilion Meeting Room  
1021 Harvard Way  
El Dorado Hills, CA  
95762  
916/933-6624 or  
[www.edhcsd.org](http://www.edhcsd.org)

Estab: May 21, 1962

**Tony Rogozinski, President**

**Wm. F. Vandegrift, Vice President**  
**Guy Gertsch, Director**

**Wayne Lowery, Director**  
**Noelle Mattock, Director**

## Mission Statement

*"Enhance the quality of life for El Dorado Hills Residents through innovative, responsible leadership and by providing superior services and facilities."*

### 6:00 pm Closed Session

Closed session pursuant to California Government Code §54956.9(b), to meet with legal counsel regarding potential litigation: One Case.

Closed session under California Government Code §54957, regarding the appointment or employment of one employee: Interim General Manager.

### 7:00 pm Call to Order<sup>2</sup>

- Roll Call
- Pledge of Allegiance
- Moment of Silence to honor those Americans serving in the Military
- Adoption of Agenda<sup>3</sup>
- President's report on Closed Session Board actions

### Board of Directors Comments & Future Agenda Items

- Future Agenda Items

<sup>1</sup> **Public Records Available:** Any writing that is a public record and is distributed to all or a majority of the Board of Directors is available for immediate public inspection in the District Office, 1021 Harvard Way, El Dorado Hills. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

<sup>2</sup> **Speaker's Card/Request to Speak:** If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.

<sup>3</sup> **Adoption of Agenda:** This agenda may be amended up to 72 hours (7:00 p.m. Sunday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.



**Presentations & Announcements**

1. Renew California Communities. (*M. Cottrell*)
  - a. Approve Resolution No. 2012-16 of the El Dorado Hills Community Services District thanking and commending the Church of Jesus Christ of Latter Day Saints for their volunteer efforts during "Renew California 2012"
2. Go for the Gold! (*T. L. Lowry*)
3. Deputy Brown, El Dorado County Sheriff's Department, announcing services provided in the community.

**Community Comment**<sup>4</sup>

**Review of Written Communications**

4. Letter from Mitzi Givens-Russell, Franchise Operations Manager, Comcast notifying the District of cost increases effective July 1, 2012.

**Consent Calendar**<sup>5</sup>

**Receive & file:**

5. 2012 Calendar of Meetings and Events
6. Annual review of Investment Policy No. 3350 (*S. Shannon*)
7. Fourth Quarter 2011 Diversion Report (*S. Kukkola*)
8. First Quarter 2012 Diversion Report (*S. Kukkola*)
9. Receive Purchasing Record form to be used by staff for processing receipts from District purchases. (*S. Shannon*)
10. Renew California Communities Recap Report (*G. Sciandri*)

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<sup>4</sup> **Community Comments:** *At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.*

<sup>5</sup> **Consent Calendar:** *All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.*

**Approve:**

11. Minutes of May 10, and May 22, 2012 Board of Directors meetings. *(S. Kukkola)*
12. Resolution No. 2012-17 declaring July is "Parks Make Life Better" Month. *(S. Kukkola)*
13. Resolution No. 2012-18 of the Board of Directors of the El Dorado Hills Community Services District approving Annual Rate Adjustment to Waste Connections *(S. Kukkola)*
14. Volunteer program including recognition component *(T.L. Lowry)*
15. Approve removal of surplus inventory. *(S. Shannon)*
16. Parks and Planning Committee (Gertsch/Vandegrift) recommending approval of Resolution No. 2012-19 authorizing the Acting General Manager to execute a one year contract extension with Sunworld Landscape, LLC in the amount of \$328,132.92 for the period of July 1, 2012 through June 30, 2013. *(M. Riemer)*
17. Parks and Planning Committee (Gertsch/Vandegrift) recommend the Board approve Resolution No. 2012-20 authorizing the General Manager to execute the encroachment agreement with PG&E for the Veteran's Memorial at Promontory Park *(M. Riemer)*
18. Parks and Planning Committee (Gertsch/Vandegrift) recommends the Board authorize staff to proceed with the purchase of the pre-fabricated restroom and pre-fabricated bridge for the El Dorado Hills Community Park Restroom and New York Creek Bridge Construction Project. *(M. Riemer)*
19. Director of Parks and Planning Job Description. *(S. Kukkola)*
20. El Dorado Irrigation District (EID) and the EDHCSD Water Management Task Force suggested Goals and Strategic Objectives to educate the community, reduce water consumption in District parks and facilities, and lessen the financial impact on the operating budget. *(S. Kukkola)*
21. The El Dorado Hills CSD CC&R Citizens Advisory Committee (CAC) recommends the Board of Directors authorize staff to direct Legal Counsel to send Third/Final Notice of non-compliance to *(S. Kukkola)*:

Owner:	Vinh & Toan Nguyen
Site:	5001 Whistlers Bend Way
Village:	Hollow Oaks Village APN 119-350-281Case # CE12-62
Mailing Address:	7868 Tigerwoods Dr., Sacramento, CA 95829
Violation:	Failure to remove up-side down fishing boat in front side yard.

**General Business**

22. Public Hearing: Formation of Windsor Point Park Landscape and Lighting Assessment District and approving Resolution #2012-21. (*M. Riemer*)
- A. Accept Certification of the ballot results for the Windsor Point Park Landscape and Lighting Assessment District #38.
  - B. Accept the Final Engineers Report Establishing the Windsor Point Park Landscaping and Lighting Assessment District #38 and Directing the Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2012-2013.
23. Public Hearing: Appropriation Limit [GANN LIMIT] for fiscal year 2012-2013. (*S. Shannon*)
- a. Hold Public Hearing to consider Resolution to Adopt Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2012-2013.
  - b. Approve Resolution 2012-22 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2012-2013.
24. Public Hearing: Lighting and Landscape Assessment Districts (*S. Shannon*)
- a. Hold Public Hearing to approve budgets and assessment rates for the Landscaping and Lighting Assessment Districts for Fiscal Year 2012-13.
  - b. Approve Resolution 2012-23 Confirming Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2012-13.
25. Adoption of fiscal year 2012-2013 specified Budgets and Approval of Resolutions. (*S. Shannon*)
- a. Adopt General Fund budget for fiscal year 2012-2013.
  - b. Adopt Capital Project budget for fiscal year 2012-2013.
  - c. Adopt CC&R Fund budget for fiscal year 2012-2013.
  - d. Approve Resolution 2012-24 adopting the Fiscal Year 2012-2013 General Fund, Capital Project, and CC&R Fund Budgets.
  - e. Approve Resolution 2012-25 setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2012-2013.

26. Approve the purchase of RecTrac registration software in the amount of \$31,190. (T. Gotro)

27. Review items pulled from Consent Calendar for action. (President Rogozinski)

**General Manager Comments**

28. Status of General Manager Recruitment.

**Adjournment**

*The next regularly scheduled meeting of the El Dorado Hills Community Services District Board of Directors is July 12, 2012 at 1021 Harvard Way, El Dorado Hills, California.*

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

[http://www.edhcsd.org/board\\_of\\_directors.html](http://www.edhcsd.org/board_of_directors.html)

**ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [mail@edhcsd.org](mailto:mail@edhcsd.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.*

El Dorado County Resolution #109-2016 EXHIBIT "A"  
**El Dorado Hills Community Services District**  
**Board of Directors Regular Meeting**

**June 14, 2012**

**Minutes**

**Closed Session**

President Tony Rogozinski called the meeting to order on Thursday, June 14, 2012 at 6:06 p.m. Directors Noelle Mattock, Bill Vandegrift, Wayne Lowery and Guy Gertsch were in attendance.

President Rogozinski announced that the Board was entering closed session and inquired of public comments regarding closed session items. Hearing none, President Rogozinski closed the public session and the Board entered closed session.

**Closed session pursuant to California Government Code §54956.9(b), to meet with legal counsel regarding potential litigation: One Case.**

**Call to Order**

President Rogozinski called the meeting to order at 7:08 p.m. Directors Noelle Mattock, Bill Vandegrift, Wayne Lowery and Guy Gertsch were present. Also present were Acting General Manager (AGM) Sandi Kukkola, Human Resources Manager Tracey Lynn Lowry, Interim Finance Manager Sherry Shannon, Interim Parks Director Mark Riemer, Recreation and Administration Supervisor Teri Gotro, Recreation Supervisor Mike Cottrell, Parks Supervisor Gino Sciandri, Administrative Assistant Yvonne Griffin, Administrative Assistant Cathy Guillot and approximately 25 members of the public.

Administrative Assistant Cathy Guillot took roll call.

President Rogozinski invited El Dorado County Deputy Sheriff Bryan Brown to lead the Pledge of Allegiance.

President Rogozinski announced a moment of silence to honor Americans serving in the military

**Adoption of Agenda**

**Motion No. 1      Director Gertsch moved and Director Lowery seconded the motion to adopt the agenda. Motion carried 5-0-0.**

**Report out of Closed Session**

President Rogozinski reported that no action was taken during closed session.

AGM Kukkola advised that although the Agenda reflected that the appointment or employment of Interim General Manager would be discussed during closed session, it was not discussed.

**Board of Directors Comments & Future Agenda Items**

Director Lowery complimented CSD staff for great parks and activities.

Director Gertsch thanked staff for great events. He shared that he's proud to be part of them. He stated the leadership is great, as well as the preparation and cleanup. He also congratulated local Board of Supervisors candidates, including Ron Mikulaco who unseated incumbent John Knight for the District 1 supervisor seat.

Director Mattock explained that she attended the June 13 Neighborhood Parks Party at Murray Homestead Park and thanked Recreation Supervisor Whitney Khan and staff for a great event. She stated that the kids loved the water balloon toss and all the games. She received positive comments from attendees and residents look forward to future events. She stated there will be a workshop at the El Dorado Hills Fire department regarding transparency & public involvement on July 9. She hopes CSD staff & Board members will attend the workshop.

Director Vandegrift expressed gratitude to staff. He stated they do a great job with parks, concerts and events. He also thanked volunteers present at the meeting to count the ballots for the Windsor Point Park Landscape and Lighting Assessment District #38. He stated he hopes Windsor Point passes.

President Rogozinski stated he attended the May 18 Friday Night Concert in the Park and enjoyed the performance of Pop Fiction, the band who performed top hits from the 70's to present. He thanked Recreation Supervisor Mike Cottrell and staff for a successful event. He stated he saw more people dancing at the event than any in the past.

Cottrell stated the next concert will be tomorrow evening, June 15, featuring Nathan Owens performing a Motown and soul review and that the event will also include a classic car show.

### **Presentations & Announcements**

#### **1. Renew California Communities.**

- a. Approve Resolution No. 2012-16 of the El Dorado Hills Community Services District thanking and commending the Church of Jesus Christ of Latter Day Saints for their volunteer efforts during "Renew California 2012"**

Recreation Supervisor Mike Cottrell provided information regarding the 4<sup>th</sup> Annual Renew California event held on April 20 at the El Dorado Hills Community Park.

Parks Supervisor Gino Sciandri presented a slideshow with highlights from the successful event.

Cottrell thanked staff at the Church of Jesus Christ of Latter Day Saints for their volunteer efforts. He asks the Board to approve Resolution 2012-16.

**Motion No. 2**      **Director Lowery moved and Director Mattock seconded the motion to approve Resolution No. 2012-16 of the El Dorado Hills Community Services District thanking and commending the Church of Jesus**

**Christ of Latter Day Saints for their volunteer efforts during "Renew California 2012." Motion carried 5-0-0.**

Interim Parks Director Mark Riemer gave thanks to Cottrell for working with Parks staff & the Church of Jesus Christ of Latter Day Saints. He stated Cottrell was the push behind organization. He also thanked Gino Sciandri for his efforts. Riemer stated the employee in charge of the project left employment with the district so he assigned the project to Sciandri, who stepped up and handled all the project changes successfully.

Michelle DeMaso shared that the event was a great experience for her personally. She stated she enjoyed witnessing real government in action and how community members can work together to make change happen.

At Cottrell's request, a photo was taken of Board members, Cottrell, Sciandri and DeMaso.

**2. Go for the Gold! (T. L. Lowry)**

Human Resources Manager Tracey Lynn Lowry shared that she, Recreation Supervisor Whitney Khan, Mike Cottrell and Administrative/Aquatics Supervisor Teri Gotro are the members of the Go for the Gold task force. She stated the program was approved by the Board April 12, 2012 and since then countless bronze awards have been distributed, over 40 Silver Award nominations have been submitted and at least three Gold awards are in process of being submitted. She shared examples of two Silver Award nominations, one for Recreation Leader Lon Shannon and one for Information Systems Manager Brian Kelly.

Lowry invited president Rogozinski to draw a name from the basket of Silver Award nominees to select the winner of a \$20 gift card. President Rogozinski drew Recreation Leader Jill Thomas's name.

Lowry presented a slide show highlighting the success of the Go for the Gold program.

Khan shared that the program has been a huge success so far and thanked the Board for approving.

Gotro encourage Board members to utilize the program also if they'd like to nominate staff. She also thanked the Board for approving the program.

**3. Deputy Brown, El Dorado County Sheriff's Department, announcing services provided in the community.**

President Rogozinski introduced Deputy Brown who shared his background and provided information regarding El Dorado County Sheriff's Office services such as STARS, active retirees who assist in setting up neighborhood watch meetings and conduct vacation checks and Explorers, pre-deputies who work special events and provide YNA (you're not alone) checks when requested, for residents living alone. He encouraged residents to

contact him with non-emergency matters. He distributed his business cards, along with brochures highlighting El Dorado County Sheriff On-Line Crime Data and Mapping. He stated he'll attend the Board Meetings each month to share crime trends and events in the community.

Board members welcome Deputy Brown to attend future meetings.

### **Community Comment**

President Rogozinski invited community comment.

Senior Center Administrative Assistant Yvonne Griffin provided the Senior Center Report for the month of May. She shared that 1,591 participants took part in Senior Center programs, 841 lunches were served and 851 lunches were delivered to homebound seniors. She stated that the Senior Center is a great place and invited Board Members to visit.

Director Lowery expressed thanks to Senior Center staff for hosting Rotary Meetings. He invited seniors to attend.

Kukkola stated Friday, June 15 is the Senior Center's 6<sup>th</sup> Anniversary Party.

### **Review of Written Communications**

4. **Letter from Mitzi Givens-Russell, Franchise Operations Manager, Comcast notifying the District of cost increases effective July 1, 2012.**

### **Consent Calendar**

President Rogozinski invited comments.

Director Mattock requested item 15 be pulled for discussion and item 20 be pulled for comment.

**Motion No. 3** Director Gertsch moved and Director Vandegrift seconded the motion to approve the Consent Calendar with items 15 and 20 removed as follows:

**Receive & file:** 5) 2012 Calendar of Meetings and Events; 6) Annual review of Investment Policy No. 3350; 7) Fourth Quarter 2011 Diversion Report; 8) First Quarter 2012 Diversion Report; 9) Receive Purchasing Record form to be used by staff for processing receipts from District purchases; 10) Renew California Communities Recap Report;

**Approve:** 11) Minutes of May 10, and May 22, 2012 Board of Directors meetings; 12) Resolution No. 2012-17 declaring July is "Parks Make Life Better" Month; 13) Resolution No. 2012-18 of the Board of Directors of the El Dorado Hills Community Services District approving Annual Rate Adjustment to Waste Connections; 14) Volunteer program including recognition component; 16) Parks and Planning Committee



(Gertsch/Vandegrift) recommending approval of Resolution No. 2012-19 authorizing the Acting General Manager to execute a one year contract extension with Sunworld Landscape, LLC in the amount of \$328,132.92 for the period of July 1, 2012 through June 30, 2013; 17) Parks and Planning Committee (Gertsch/Vandegrift) recommend the Board approve Resolution No. 2012-20 authorizing the General Manager to execute the encroachment agreement with PG&E for the Veteran's Memorial at Promontory Park; 18) Parks and Planning Committee (Gertsch/Vandegrift) recommends the Board authorize staff to proceed with the purchase of the pre-fabricated restroom and pre-fabricated bridge for the El Dorado Hills Community Park Restroom and New York Creek Bridge Construction Project; 19) Director of Parks and Planning Job Description; 21) The El Dorado Hills CSD CC&R Citizens Advisory Committee (CAC) recommends the Board of Directors authorize staff to direct Legal Counsel to send Third/Final Notice of non-compliance to (*S. Kukkola*):

Owner: Vinh & Toan Nguyen  
Site: 5001 Whistlers Bend Way  
Village: Hollow Oaks Village APN 119-350-281Case # CE12-62  
Mailing Address: 7868 Tigerwoods Dr., Sacramento, CA 95829  
Violation: Failure to remove up-side down fishing boat in front side yard. Motion carried 5-0-0.

### General Business

**22. Public Hearing: Formation of Windsor Point Park Landscape and Lighting Assessment District and approving Resolution #2012-21.**

- A. Accept Certification of the ballot results for the Windsor Point Park Landscape and Lighting Assessment District #38.**
- B. Accept the Final Engineers Report Establishing the Windsor Point Park Landscaping and Lighting Assessment District #38 and Directing the Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2012-2013.**

Interim Parks Director Mark Riemer thanked El Dorado County Planning Commissioner Lou Rain, Kathy Newey and Peggy Lyles for counting ballots. He then introduced Janet Hinson of SCI Consulting Group.

Hinson provided background and described how the public hearing would be conducted. Hinson stated ballots were available if anyone needed them.

President Rogozinski opened the hearing for public comments regarding the formation of the Windsor Point Landscape and Lighting Assessment District.

Ralf Caravaca, Marina Woods spoke in opposition. He expressed disapproval that residents on the west side of Francisco Boulevard will be assessed but not residents on the opposite side of Francisco Boulevard. He questioned why Windsor Point Park will be developed just 1600 feet from Lake Forest. Kukkola stated that the request to develop the park was brought to the CSD by residents. Director Lowery provided historical background.

Sue Parker, Windsor Point, spoke in support of development of Windsor Point Park. She stated she was one of the residents that initiated the matter. She stated the park is intended to compliment Lake Forest Park, which has no grassy area. She shared that for just \$4 per month, residents will have a beautiful park. She thanked Riemer, Parks Department staff, the engineering group and residents. She stated she hoped the vote would pass.

Nicholas Segina, spoke in opposition. He stated the park would beautify Windsor Point neighborhood and no one else. He stated the park will be useless and expressed frustration that the idea has moved to this point without allowing resident input. President Rogozinski stated that there were open and public workshops held. He stated if the vote passed, the park will be built. He explained the public has spoken. President Rogozinski stated El Dorado Hills is one community with many parks and that everyone should come together.

President Rogozinski invited Hinson to address comments.

Hinson and Mark Riemer addressed concerns.

President gave last call for ballots. One resident stood up and turned his ballot in.

President Rogozinski inquired if anyone else needed a ballot.

No requests for ballots were heard.

President Rogozinski closed the public input portion of the hearing.

Volunteers began tabulating ballots and estimated it would take one hour to finish.

### **23. Public Hearing: Appropriation Limit [GANN LIMIT] for fiscal year 2012-2013.**

- a. **Hold Public Hearing to consider Resolution to Adopt Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2012-2013.**
- b. **Approve Resolution 2012-22 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2012-2013.**

Interim Finance Director Sherry Shannon provided background.

President Rogozinski opened the hearing for public comments.

None were heard.

President Rogozinski closed the public input portion of the hearing.

**Motion No. 4** Director Lowery moved and Director Gertsch seconded the motion to approve Resolution 2012-22 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2012-2013. Motion carried 5-0-0.

**24. Public Hearing: Lighting and Landscape Assessment Districts (S. Shannon)**

- a. Hold Public Hearing to approve budgets and assessment rates for the Landscaping and Lighting Assessment Districts for Fiscal Year 2012-13.
- b. Approve Resolution 2012-23 Confirming Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2012-13.

Interim Finance Director Sherry Shannon provided background. She asked that Table 2 – FY 2012-13 Assessment Revenues (on page 22 of the Final Engineer's Report) be amended to change the proposed levy for Oaktree from \$128 to \$110 as assessed in the prior year.

President Rogozinski opened the hearing for public comments.

None were heard.

President Rogozinski closes the public hearing, and invited Board comments.

None were heard.

**Motion No. 5** Director Lowery moved and Director Vandegriff seconded the motion to approve Resolution 2012-23 Confirming Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2012-13. Motion carried 5-0-0.

**25. Adoption of fiscal year 2012-2013 specified Budgets and Approval of Resolutions.**

Director Rogozinski invited public comments regarding the budget.  
None were heard.

Director Mattock expressed concern that there was no meeting to discuss the CC&R budget.

Director Rogozinski stated the budget could be approved to meet the July 1 deadline and amended it later, if necessary.

- a. Adopt General Fund budget for fiscal year 2012-2013.

Motion No. 6 Director Lowery moved and Director Gertsch seconded the motion to adopt General Fund budget for fiscal year 2012-2013. Motion carried 5-0-0.

- b. Adopt Capital Project budget for fiscal year 2012-2013.

Motion No. 7 Director Lowery moved and Director Gertsch seconded the motion to adopt Capital Project budget for fiscal year 2012-2013, adding \$317.50 to the Veteran's Memorial Capital Improvement budget. Motion carried 5-0-0.

- c. Adopt CC&R Fund budget for fiscal year 2012-2013.

Motion No. 8 Director Lowery moved and Director Gertsch seconded the motion to adopt CC&R Fund budget for fiscal year 2012-2013. Motion carried 4-1-0 (Mattock no).

- d. Approve Resolution 2012-24 adopting the Fiscal Year 2012-2013 General Fund, Capital Project, and CC&R Fund Budgets.

Motion No. 9 Director Lowery moved and Director Gertsch seconded the motion to approve Resolution 2012-24 adopting the Fiscal Year 2012-2013 General Fund, Capital Project, and CC&R Fund Budgets. Motion carried 5-0-0.

- e. Approve Resolution 2012-25 setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2012-2013.

Motion No. 10 Director Lowery moved and Director Gertsch seconded the motion to approve Resolution 2012-25 setting the CC&R Assessment and Directing the Auditor of El Dorado County to Levy and Collect the Assessments for Fiscal Year 2012-2013. Motion carried 5-0-0.

**26. Approve the purchase of RecTrac registration software in the amount of \$31,190.**

President Rogozinski questioned if approved, when would Rec Trac be up and running? Gotro advised in October.

Motion No. 11 Director Mattock moved and Director Gertsch seconded the motion to approve the purchase of RecTrac registration software in the amount of \$31,190. Motion carried 5-0-0.

**27. Review items pulled from Consent Calendar for action.**

**15. Approve removal of surplus inventory.**

Mattock shared concerns over what specific items are missing, what the value of the items is and whether the items were misplaced or stolen.

Riemer discussed meeting with staff regarding security of tools and better identification of items missing. Security has been added.

**Motion No. 12** Director Mattock moved and Director Gertsch seconded the motion to approve removal of surplus inventory. Motion carried 5-0-0.

**20. El Dorado Irrigation District (EID) and the EDHCSD Water Management Task Force suggested Goals and Strategic Objectives to educate the community, reduce water consumption in District parks and facilities, and lessen the financial impact on the operating budget;**

Mattock commented that projects such as Renew CA provide opportunities for public education. She suggested if we are conducting a water conservation project, we should install signage so residents can provide feedback.

**Motion No. 13** Director Mattock moved and Director Lowery seconded the motion to approve El Dorado Irrigation District (EID) and the EDHCSD Water Management Task Force suggested Goals and Strategic Objectives to educate the community, reduce water consumption in District parks and facilities, and lessen the financial impact on the operating budget. Motion carried 5-0-0.

Riemer approached the podium to share that the El Dorado Hills Community Park Master Plan was approved today by El Dorado County 4-0-0, minus the dog park. He stated the CSD will move forward with the dog park separately.

**General Manager Comments**

AGM Sandi Kukkola advised Board members of correspondence she received and they likely would receive from a concerned resident. She advised she sent him a reply.

**28. Status of General Manager Recruitment.**

Kukkola stated there is a Special Board Meeting tomorrow, June 15 at 5:30 p.m. in the 2<sup>nd</sup> floor conference room of the Parks Building located at 1030 St. Andrews Drive. She stated Phil McKenney of Peckam & McKenney Executive Search and Consulting will be present. She stated interviews will be conducted Saturday June 30 & Sunday July 1. The goal is for an offer to go out and negotiations to begin very early in July.

Kukkola stated interviews regarding the hiring of CSD General Counsel will be held Tuesday, June 19, at 6 p.m. and requested Board members submit interview questions.

Mattock stated due to tomorrow being the deadline for the state of California to adopt their budget, she may not make it to the meeting by 5:30.

Kukkola encouraged Board members to read materials in advance.

**22. Public Hearing: Formation of Windsor Point Park Landscape and Lighting Assessment District and approving Resolution #2012-21. (M. Riemer)**

**C. Accept Certification of the ballot results for the Windsor Point Park Landscape and Lighting Assessment District #38.**

**D. Accept the Final Engineers Report Establishing the Windsor Point Park Landscaping and Lighting Assessment District #38 and Directing the Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2012-2013.**

Hinson announced that the canvas of the assessment ballots submitted by property owners was complete, and the votes cast are as follows:

Total Number of Valid Ballots Processed:	<u>280</u>
Total Assessment Amount of Valid Ballots:	<u>\$13,566.40</u>
Total Number of "Yes" Votes Processed:	<u>147</u>
Total Assessment Amount of "Yes" Votes Processed:	<u>\$7,112.60</u>
Total Percentage of "Yes" Assessment Amount:	<u>52.43%</u>
Total Number of "No" Votes Processed:	<u>133</u>
Total Assessment Amount of "No" Votes Processed:	<u>\$6,453.80</u>
Total Percentage of "No" Assessment Amount:	<u>47.57%</u>
Total Number of "Invalid" Ballots Processed:	<u>1</u>
Total Assessment Amount of "Invalid" Ballots:	<u>\$48.80</u>

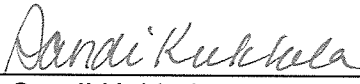
**Motion No. 14** Director Vandegriff moved and Director Mattock seconded the motion to approve Formation of Windsor Point Park Landscape and Lighting Assessment District and approving Resolution #2012-21; accept certification of the ballot results for the Windsor Point Park Landscape and Lighting Assessment District #38 and accept the Final Engineers Report Establishing the Windsor Point Park Landscaping and Lighting Assessment District #38 and Directing the Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2012-2013. Motion carried 5-0-0.

**Adjournment**

President Rogozinski adjourned the meeting at 9:16 p.m.

Windsor Point resident Kim White thanks Board for their efforts in the development of Windsor Point Park.

Approved:  Date: 7/19/12  
Tony Rogozinski, President  
EDHCSD Board of Directors

Attest:  Date: 7/19/12  
Sandi Kukkola, Acting General Manager  
Secretary to the Board of Directors



**EL DORADO HILLS  
COMMUNITY SERVICES DISTRICT**

El Dorado Hills  
COMMUNITY SERVICES DISTRICT

**AGENDA REPORT**

**To:** Board of Directors  
**From:** Sherry Shannon, Acting Finance Director  
**Meeting Date:** June 27, 2013  
**Report Date:** June 25, 2013  
**Subject:** **Budget – FY2014**

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**Recommended Action:** Adopt General Fund, Capital, CC&R and LLAD budgets for fiscal year 2013-14 and approve resolution for the adopted budgets.

**Background:** Management and Budget Policy 3270 was adopted by the Board of Directors to provide long term policy guidance for conducting the District's financial activities. The Fiscal Year 2013-2014 General Fund, CC&R Fund, LLAD, and Capital Project Budgets have been prepared in accordance with that policy.

Preliminary budgets were reviewed by the Board of Directors on June 13<sup>th</sup>. Direction was received to refine the capital projects with the Parks and Planning Committee and then return the budget document to the Board on June 27<sup>th</sup> for final review and approval.

**Discussion:** Since the initial review of the 2013-14 budgets, staff has made the following changes to the budget document:

- Dog Park: Increased the budget by \$50,000. Total budget of \$100,000.
- Pavilion Renovation: Increased budget to \$200,000 based on architects initial review of facility and recommended budget.
- Deputy Jeff Mitchell: Restroom and concession building was updated to reflect \$375,000 budget.
- Kalithea Park: Restrooms were updated to reflect \$300,000 budget.
- Community Park: Corner sign was updated to reflect \$38,000 budget.
- Promontory Lease: Updated annual lease payment to reflect the new payment realized due to refinancing.
- Veterans Memorial: Prior Year Funding was adjusted to include District's reimbursement agreement.
- Community Park Pool: \$12,000 was added for a Line Conditioner for the aquatics center pump system.
- Ridgeview Park: Sod installation will not be complete in fiscal year 2013 and therefore \$12,000 has been included in the 2014 budget.



- Salary and benefits for the Executive Assistant position were added.
- Staff Training: Increased budget by \$10,000 to consider training needs for implementing strategic planning goals and objectives.

In addition to the previously mentioned items, staff realized a few linking problems within the budget document capital project section and summary page and have made corrections as needed. Budgets will need to be adjusted to incorporate landscape maintenance contract adjustments as well as considerations from staff contract negotiations once they are finalized.

**Fiscal Impact:** Amount Requested: Per FY2014 Budget Request

**Attachments:**  
A. Fiscal Year 2014 Budget Requests  
B. Resolution for General Fund, Capital Projects, LLAD's, and CC&R Budgets

## FISCAL YEAR 2013-14 BUDGET TRANSMITTAL

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**TO:** Board of Directors

**FROM:** Brent Dennis, General Manager

**DATE:** June 27, 2013

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***MISSION STATEMENT: Improve the quality of life for El Dorado Hills residents through responsible leadership and by providing superior service and facilities.***

On May 9, 2013, the El Dorado Hills Community Services District Board of Directors unanimously passed a publicly vetted and updated Strategic Plan. One of the primary tenets of the comprehensive plan is Finances. As reflected within the Fiscal Year 2013-14 Budget, all of the tactics, capital improvements, programs, and special initiatives are based upon the organization's focus and goals outlined within the Strategic Plan.

2013 saw the conclusion of the District's celebrated 50th anniversary<sup>1</sup>. The year-long celebration maintained a festive "golden" theme that included the welcomed return of a prominent holiday tradition in lighting the Community Park Christmas Tree on the corner of Harvard Way and El Dorado Hills Boulevard. In fifty years the District has grown to an estimated population of 42,108<sup>2</sup>.

In service to the community, District staff currently includes 26 full-time and 129 part-time employees. Volunteerism within the District is growing and continues to create a stronger sense of pride and community spirit throughout the year in various projects like Community Clean-Up Day and ReNew CA Communities events.

Currently the District provides six areas of service under California Government Code §61000: Recreation, Parks, Street Lighting and Landscaping, CC&R Enforcement/Design Review, Solid Waste Collection, and Telecommunications (Cable TV).

### OVERVIEW

This budget document includes the proposed General Fund Budget for Fiscal Year 2013-14 for the District's multi-faceted operations. Additionally, budgets for the Capital Improvement Plan, Landscaping & Lighting Assessment District Funds, and CC&R Fund are attached. Detailed

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<sup>1</sup> EDHCS established on May 21, 1962 by Resolution No. 98-62, El Dorado County Board of Supervisors.

<sup>2</sup> US Census Bureau, 2011 estimate.

**Fiscal Year 2013-14 Budget Transmittal**

**June 20, 2013**

information about the revenue and expenditure forecast for the District in the coming year is included.

**General Fund.** The District has historically maintained a fiscally conservative posture even while enjoying sizeable increases in annual property tax revenues. Emphasis has been on providing new services through park and facility projects or recreation programs over staffing and administrative overhead. Within this fiscal year the District plans to replace one or more vacant department head positions in an effort to improve the District’s overall financial position by focusing on greater efficiencies and new opportunities. One time revenue and reserve account funds are only used for one -time costs. As a result of prior year’s financial decisions and anticipated results from the new fiscal year the District is well positioned to continue to ride out the economic downturn while many California local government agencies continue to downsize staff, reduce services, and forego many planned projects. Unfortunately, as has been the case over the last six years with declining property taxes from reassessments and foreclosures, it is necessary to maintain current levels of operations and maintenance and look at strategies to creating new revenue opportunities.

The FY 2013-14 Budget reflects the continued decline of property tax revenues over the past years. Economists expect California’s economy to see a slight improvement in 2014; however, the housing market is not expected to recover fully for a few more years.

Table No. 1  
**Property Tax Revenue Ten-Year Comparison**

	Year	Total	% Change
Budget <sup>3</sup>	2014	\$4,818,927	-1.00%
Actual (est.)	2013	\$4,867,603	1.13%
Actual	2012	\$4,812,578	-2.82%
Actual	2011	\$4,865,255	-8.63%
Actual	2010	\$5,324,527	-6.53%
Actual	2009	\$5,696,281	3.15%
Actual	2008	\$5,522,119	7.55%
Actual	2007	\$5,134,686	19.68%
Actual	2006	\$4,290,373	26.23%
Actual	2005	\$3,398,793	13.72%

Although Property Tax revenue—the largest single revenue source of the General Fund budget (65.6%)—has declined since 2009, revenue from franchise fees (cell towers, cable TV, and solid waste collection) is slowly growing.

Table No. 2  
**Budget Fund Two Year Comparison**

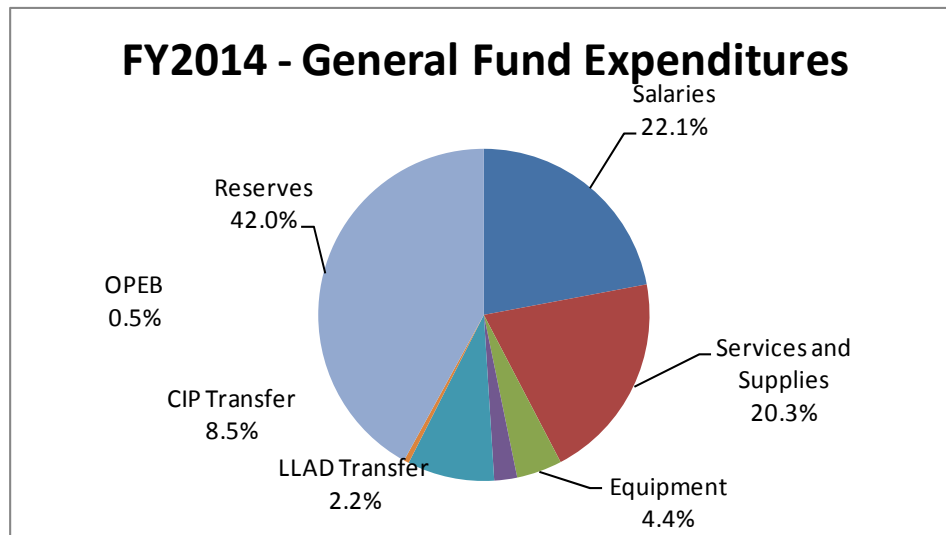
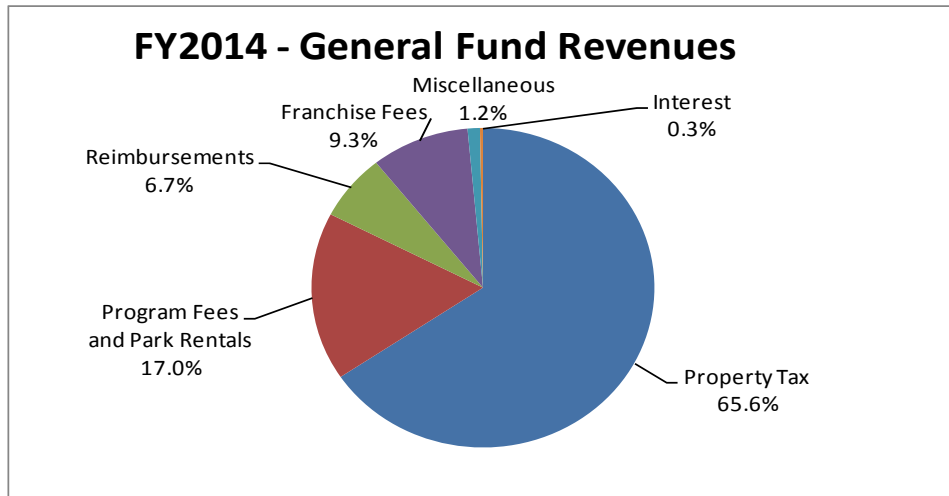
<sup>3</sup> FY 2013-14 Proposed General Fund Budget.

El Dorado County Resolution #109-2016 EXHIBIT "A"

Fiscal Year 2013-14 Budget Transmittal

June 20, 2013

Fund	FY 2013 (estimate)		FY 2014 (proposed budget)	
	Revenue	Expenses	Revenue	Expenses
General <sup>4</sup>	\$7,189,602	\$6,774,346	\$7,348,242	\$8,621,345
CC&R	\$168,335	\$130,680	\$168,725	\$164,342
Park Impact Fee	\$1,200,000	\$772,306	\$750,000	\$366,706
LLADs (23)	\$1,572,030	\$1,755,056	\$1,572,030	\$1,755,056
<b>TOTAL</b>	<b>\$10,299,967</b>	<b>\$9,432,388</b>	<b>\$9,838,997</b>	<b>\$10,907,449</b>



<sup>4</sup> Revenue and Expenses include transfers to/from other funds (LLADs, Capital Improvement Projects). Transfers will increase significantly in FY 2014 compared to FY 2013 due to the many capital projects that are planned for the upcoming year. Expenditures exceed revenues in FY 2014 due to many onetime capital improvements that are scheduled.

## **DISTRICT SERVICES**

**Recreation Services.** There are five divisions within the Recreation Department capable of providing high- quality, diversified activities and programs for the entire community. Each division focuses on an array of unique services, the recreation staff work together to support the cross promotion of activities. Such efforts also ensure that common interest areas; such as, special events and volunteer programs—are carefully coordinated and supported. The divisions include:

- **Youth & Adult Sports Programs:** Examples include youth and adult leagues, camps, and tournaments for flag football, softball, soccer, volleyball, and basketball as well as coordination of sports fields for local youth sports organizations.
- **Youth Programs:** Examples include after school KydZone program, summer KydZone Extreme camps, gymnastics, teen center, and skate park.
- **Senior Citizen Programs:** Examples include Senior Center, special classes, county social services, tours and travel.
- **Aquatic Programs:** Examples include swim lessons, open swim, fitness, and coordination of pool use for swim teams and water polo organizations.
- **Special Interest Programs:** Examples include a variety of special classes and special events.

A very important component in the Fiscal Year 2013-14 Budget is the funding of a new community recreation needs assessment. This survey will help the District update its Master Plan and better calibrate the design and development of critical recreation facilities and programs to meet the community's changing needs.

**Park Services.** The District's Parks Department is currently composed of five functional areas or divisions including sports fields, parks, street landscape, buildings & facilities, and special projects which include capital development and planning.

The District's Capital Improvement Program is financially supported by various sources including the General Fund, In Lieu Fees (Quimby Act), and Park Impact Fees. Additional sources can include grants and donations. The lack of new home permit applications over the past five years resulted in less Park Impact and In Lieu Fees reducing the District's ability to fund new parks and facilities, although in fiscal year 2013, home permit applications began to increase. Considering the decline in General Fund revenues as well, even if new capital funding opportunities appear, a cautious approach is recommended unless adequate new maintenance and operation funding resources are identified. Ongoing Capital Improvement Projects that will be continued into FY 2013-14 include:

- EDH Community Park: Field Renovations
- EDH Community Park: Pavilion Renovations
- EDH Community Park: CAB Kitchen Improvements
- EDH Community Park: CAB Gym Bleacher Replacement
- EDH Community Park: Dog Park

**Fiscal Year 2013-14 Budget Transmittal**

**June 20, 2013**

- EDH Community Park: Electrical Service Upgrades
- EDH Community Park: Pool Equipment Line Conditioner
- EDH Community Park: Corner Sign
- EDH Community Park: ADA Improvements
- Teen Center NEOS360 Play Equipment Installation
- Deputy Jeff Mitchell Field – Spectator Stands Shade Structure.
- Reid White Jr. Memorial Ponds Renovation
- Creekside Green Park – Playground Shade Structure
- Windsor Point Park Construction
- Valley View Elementary School Gym: Joint Use Agreement
- Oak Knolls Bocce Courts

**Street Lighting & Landscaping Services.** Since 1988, new subdivision developers have either created homeowner associations or asked the District to maintain perimeter and entry landscape for their projects. If the District maintains subdivision or village landscape, a funding mechanism is put in place under the 1972 California Landscaping & Lighting Assessment District Act to serve this special benefit. In many cases the County of El Dorado has also conditioned developers to include new parks within an assessment district to assure that future maintenance funding of new facilities is available. Currently there are twenty-three active operational assessment districts (LLADs) managed by the CSD and two active non operational districts.

Several of the LLADs have reached their assessment cap while the costs to maintain and operate the improvements continue to climb. As a result, the District has used LLAD deferred maintenance reserves to subsidize the assessment in some instances. Over the next year, the District needs to seek property owner support to either increase assessment levels or lower the level of service provided to individual LLADs.

**CC&R Enforcement/Design Review Services.** In 1983, El Dorado Hills Community Services District became the first public agency in California to receive voter approval to enforce and provide design review for Covenants, Conditions and Restrictions (CC&Rs). At the time, a \$10 maximum annual parcel assessment was approved and remains in effect to date. The CSD provides enforcement to 14,431 residential dwelling units in El Dorado Hills. Other residential lots within El Dorado Hills fall under the jurisdiction of homeowner associations. The primary costs of CC&R management is for either legal or staff services. The current assessment is not adequate to meet the demand for proactive enforcement and administrative needs.

In 2011 the District's Board of Directors initiated discussion to ask the voting community if they support improving the level of CC&R service by increasing the parcel assessment rate. No action has been taken since that time.

**Solid Waste Collection Services.** The collection of trash, green waste, and recyclable waste from residential and commercial properties is provided by Waste Connections Inc., dba El

**Fiscal Year 2013-14 Budget Transmittal**

**June 20, 2013**

Dorado Disposal Service, under a franchise agreement with the District. The District receives a five percent franchise fee. The current agreement expires in 2023. The District is responsible, along with the County of El Dorado, to meet the conditions of AB 939 to reduce the waste stream to California land fill sites by encouraging reusing, recycling or reducing potential trash materials. In this regard, Waste Connections has implemented a recycling incentive through the RecycleBank program ([www.recyclebank.com](http://www.recyclebank.com)).

**Telecommunications (Cable TV) Services.** Cable TV services in El Dorado Hills are provide by Comcast and AT&T u-verse under a franchise agreement with the District. The District receives a five percent franchise fee. Although the CSD had considerable control of service quality in the past, the Federal Communications Commission (FCC) has gradually eroded local control to the extent that any concerns regarding service levels must now be filed with the Commission. Increased competition with satellite television service providers appears to have leveled off from the growth seen in recent years which may be a result of slow housing growth or improved quality service from cable TV service providers.

**SUMMARY**

The downturn in the economy over the past 7 years has greatly affected the financial ability of most public agencies in California, such as county, city, or special district and local government to meet the needs of residents as was possible in the pre-down turn economy. Many districts' including El Dorado Hills have had to cut back on staff or not refill vacant positions in efforts to replenish general funds reduced by declining tax revenues. El Dorado Hills CSD has escaped making some of the more devastating decisions faced by other agencies through having sound fiscal policies, by being more fiscally conservative and being willing to make cuts, which ultimately will strengthen our position. We unlike many other public agencies do not rely on revenue sources most heavily impacted such as vehicle license fees and sales tax; we have a community with a strong property tax base because the majority of homes are high-end homes with a high assessment value.

In closing, it is clear that the District's past successes and future successes have relied and will continue to rely significantly on the team efforts of staff working with the board of directors, and the community to accomplish great things. We should not forget that the District exists to provide quality community services in the form of parks, programs and many other services, which are for the benefit of our residents, and that without our residents and their support the District would not have been able to provide or accomplish so much.

###

**El Dorado Hills Community Services District  
All Funds Revenues vs. Expenditures Summary - FY 2013-2014**

	Projected Balance July 1, 2013	Revenues	Transfers In	Expenditures	Transfers Out	Projected Balance June 30, 2014
<b>General Fund</b>						
General Fund (01)	\$1,273,103	\$7,348,242	\$0	\$7,024,247	\$1,597,098	\$0
Contingency Reserve of 15%	\$1,102,236	\$0	\$0	\$0	\$0	\$1,102,236
Deferred Maintenance Reserve	\$538,659	\$0	\$0	\$0	\$0	\$538,659
Compensated Absences	\$152,000	\$0	\$0	\$0	\$0	\$152,000
Opportunity Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Capital Deficiency Reserve	\$4,399,577	\$0	\$0	\$0	\$0	\$4,399,577
<i>Subtotal:</i>	\$7,515,575	\$7,348,242	\$0	\$7,024,247	\$1,597,098	\$6,242,472
<b>Special Revenue Funds</b>						
Compliance/Design Review (11)	(\$1,744)	\$168,725	\$0	\$164,342	\$0	\$2,639
In-Lieu Fees (12)	\$21,500	\$0	\$0	\$0	\$0	\$21,500
Donations (17)	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Impact Fees (18)	\$2,200,000	\$750,000	\$0	\$22,500	\$344,206	\$2,583,294
Oak Tree Preservation (19)	\$1,520	\$0	\$0	\$0	\$0	\$1,520
Stonegate Village (20)	\$88,719	\$33,600	\$582	\$38,799	\$0	\$84,102
Green Valley Hills (21)	\$29,590	\$17,072	\$262	\$17,484	\$0	\$29,440
Promontory Village 6 (22)	\$433,695	\$202,782	\$261,253	\$417,990	\$0	\$479,740
Oakridge Village (23)	\$16,073	\$16,498	\$371	\$24,741	\$0	\$8,202
Oaktree Village (24)	\$40,280	\$19,360	\$223	\$14,891	\$0	\$44,972
Crescent Ridge (26)	\$44,582	\$25,553	\$440	\$29,302	\$0	\$41,272
La Cresta (27)	\$58,320	\$16,147	\$786	\$52,421	\$0	\$22,833
Lake Forrest (30)	\$45,627	\$19,203	\$213	\$14,231	\$0	\$50,812
Marina Village (31)	\$12,655	\$4,142	\$74	\$4,936	\$0	\$11,936
Francisco Oaks (32)	\$78,548	\$29,080	\$433	\$28,899	\$0	\$79,162
Highland Hills 3 (35)	\$47,740	\$18,792	\$408	\$27,201	\$0	\$39,739
Laurel Oaks/Hollow Oaks (37)	\$64,932	\$36,569	\$7,166	\$55,120	\$0	\$53,546
Wild Oaks Park (38)	\$171,771	\$36,960	\$4,710	\$36,232	\$0	\$177,210
Silva Valley (39)	\$207,544	\$82,579	\$14,472	\$111,321	\$0	\$193,273
Bass Lake Village A (40)	\$34,221	\$27,522	\$648	\$43,215	\$0	\$19,176
Roadways (41)	\$869,540	\$97,035	\$1,606	\$107,047	\$0	\$861,134
Highland Hills 1,2&4 (42)	\$96,058	\$19,514	\$1,094	\$72,914	\$0	\$43,752
Creekside Greens (43)	\$165,803	\$93,294	\$14,543	\$111,870	\$0	\$161,770
Base Lake Zone B (45)	\$68,563	\$54,327	\$903	\$60,213	\$0	\$63,580
Highland View/Hills/Sterlingshire (47)	\$62,246	\$54,008	\$9,015	\$69,350	\$0	\$55,920
North Commerical Blvd. (48)	\$314,813	\$136,870	\$3,641	\$242,700	\$0	\$212,623
Valley View (50)	\$150,811	\$0	\$0	\$0	\$0	\$150,811
Lake Forest Park (56)	\$121,225	\$104,335	\$7,941	\$79,406	\$0	\$154,094
Windsor Point Park (57)	\$32,119	\$22,906	\$2,616	\$26,161	\$0	\$31,480
<i>Subtotal:</i>	\$5,531,752	\$2,086,870	\$333,401	\$1,873,285	\$344,206	\$5,734,532
<b>Debt Service Funds</b>						
Community Park Bond (60)	\$77,900	\$0	\$0	\$0	\$0	\$77,900
Wild Oaks Park (61)	\$58,000	\$70,483	\$0	\$68,614	\$0	\$59,870
Promontory Park (62)	\$0	\$0	\$344,206	\$344,206	\$0	\$0
<i>Subtotal:</i>	\$135,900	\$70,483	\$344,206	\$412,820	\$0	\$137,770
<b>Capital Project Funds</b>						
CP Dog Park (940)	\$24,600	\$0	\$50,000	\$74,600	\$0	\$0
Ridgeview Park (938)	\$50,500	\$0	\$0	\$50,500	\$0	\$0
Veteran's Memorial (942)	\$17,750	\$0	\$0	\$17,750	\$0	\$0
Windsor Point Park (927)	\$334,000	\$0	\$103,697	\$437,697	\$0	\$0
Community Park Field Renovations (944)	\$0	\$0	\$160,000	\$160,000	\$0	\$0
Jeff Mitchell Park Concessions and Restroom (946)	\$0	\$0	\$375,000	\$375,000	\$0	\$0
Jeff Mitchell Park Batting Cages (947)	\$0	\$0	\$75,000	\$75,000	\$0	\$0
Kalitheia Park Restroom (948)	\$0	\$0	\$300,000	\$300,000	\$0	\$0
Pavilion Renovation (949)	\$0	\$0	\$200,000	\$200,000	\$0	\$0
<i>Subtotal:</i>	\$426,850	\$0	\$1,263,697	\$1,690,547	\$0	\$0
<b>Total All Funds:</b>	\$13,610,077	\$9,505,596	\$1,941,304	\$11,000,899	\$1,941,304	\$12,114,774



**GENERAL FUND  
FUND BALANCE SUMMARY**

	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 BUDGET</b>	<b>FY 2013 FORECAST</b>	<b>FY 2014 BUDGET</b>
Beginning General Fund Balance, July 1st	<b>4,721,310</b>	<b>5,815,359</b>	<b>6,610,944</b>	<b>7,088,318</b>	<b>7,515,575</b>
<b>Revenues</b>					
Property Taxes net of ERAF shift	\$ 4,865,255	\$ 4,812,578	\$ 4,867,603	\$ 4,867,603	\$ 4,818,927 <sup>1</sup>
Interest	17,140	20,034	20,000	20,000	20,000
Program Fees and Park Rentals	1,304,299	1,420,208	1,034,106	1,017,706	1,250,078
Franchise Fees	628,952	652,594	637,000	681,000	681,000
Miscellaneous	79,103	85,103	79,821	87,721	85,870 <sup>2</sup>
Reimbursements	579,213	555,300	537,355	515,572	492,368 <sup>3</sup>
Transfers In from Capital Projects	38,626	353,130	0	0	0
<b>Total Revenue and Other Sources</b>	<b>7,512,588</b>	<b>7,898,946</b>	<b>7,175,885</b>	<b>7,189,602</b>	<b>7,348,242</b>
<b>Expenditures</b>					
Salaries and Taxes	2,339,180	2,297,895	2,383,039	2,329,552	2,582,879
Employee Benefits	719,033	635,992	647,465	640,671	695,941
Services and Supplies	2,361,031	2,450,297	2,919,199	2,739,417	3,014,091
<b>Total Operating Expenditures</b>	<b>5,419,244</b>	<b>5,384,184</b>	<b>5,949,703</b>	<b>5,709,640</b>	<b>6,292,911</b>
<b>Net Surplus (Deficit) before Capital / Transfers</b>	<b>2,093,344</b>	<b>2,514,762</b>	<b>1,226,182</b>	<b>1,479,963</b>	<b>1,055,331</b>
Capital Improvement/Equipment	87,927	61,713	930,736	680,559	657,749 <sup>4</sup>
Transfers Out to Lighting and Landscape Districts	173,507	173,507	280,576	280,576	333,401
Transfers Out to Capital Projects	598,692	869,778	5,317	5,318	1,263,697
OPEB Contribution	139,169	136,805	86,253	86,253	73,587 <sup>5</sup>
<b>Net Change in General Fund Balance</b>	<b>1,094,049</b>	<b>1,272,959</b>	<b>-76,700</b>	<b>427,257</b>	<b>-1,273,103</b>
<b>Reserves</b>					
Compensated Absences	130,931	130,931	152,000	152,000	152,000 <sup>6</sup>
<b>Total Restricted Fund Balance</b>	<b>130,931</b>	<b>130,931</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>
Contingency Reserve	1,092,246	1,092,246	1,133,707	1,133,707	1,102,236 <sup>7</sup>
Deferred Maintenance Reserve	329,295	329,295	407,419	407,419	538,659 <sup>8</sup>
Opportunity Fund	0	0	0	0	50,000 <sup>9</sup>
Capital Deficiency Reserve	1,773,000	1,773,000	4,102,405	4,102,405	4,399,577 <sup>10</sup>
General Reserve	804,680	804,680	0	0	0
<b>Total Unrestricted Fund Balance</b>	<b>3,999,221</b>	<b>3,999,221</b>	<b>5,643,531</b>	<b>5,643,531</b>	<b>6,090,472</b>
Ending General Fund Balance, June 30th	<b>1,685,207</b>	<b>2,958,166</b>	<b>738,713</b>	<b>1,720,044</b>	<b>0</b>

1 Property tax growth (decline) estimated at -1% for FY 2014.

2 Miscellaneous Revenue includes vending machine commission, cell tower lease payments, and other revenues.

3 Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Jeff Mitchell Field commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

4 Capital Improvements/Equipment are for one time purchases and deferred maintenance projects throughout the parks and facilities. A detailed list can be found in the Capital section of this budget.

5 Other Post Employment Benefits. Funding for retiree health benefits is invested through the California Employer's Retiree Benefit Trust (CERBT).

6 Compensated Absences is based on employee vacation and CTO time on the books at year end.

7 Contingency Reserve is calculated on 15% Revenue.

8 Deferred Maintenance Reserve is set according to the Browning Study schedule.

9 Opportunity Fund established to provide matching funds for unforeseen projects requested by groups or constituents within the CSD boundaries.

10 Land acquisition and site improvements to address deficiencies within the master plan and nexus study.

El Dorado County Resolution #109-2016 EXHIBIT "A"

	<b>FY 2012 Actual</b>	<b>FY 2013 Forecast</b>	<b>FY 2014 Budget</b>
<b>PARKS</b>			
<b>Revenue</b>	<b>603,166</b>	<b>218,000</b>	<b>230,400</b>
Salary & Benefits	896,876	751,096	822,535
Service & Supplies	1,219,052	1,527,160	1,604,747
Fixed Asset Expense	61,713	136,693	581,632
Transfers to LLAD's	173,507	280,576	333,401
Transfers to Capital Projects	869,778	5,318	1,263,697
<b>Total Expense</b>	<b>3,220,925</b>	<b>2,700,843</b>	<b>4,606,012</b>
<b>Parks Total</b>	<b>-2,617,760</b>	<b>-2,482,843</b>	<b>-4,375,612</b>
<b>ADMINISTRATION</b>			
<b>Revenue</b>	<b>6,048,540</b>	<b>6,110,396</b>	<b>6,037,164</b>
Salary & Benefits	1,040,119	1,121,405	1,296,112
Service & Supplies	693,305	665,515	865,850
Fixed Asset Expense	0	543,866	68,617
OPEB Contribution	136,805	86,253	73,587
<b>Total Expense</b>	<b>1,870,229</b>	<b>2,417,039</b>	<b>2,304,167</b>
<b>Administration Total</b>	<b>4,178,311</b>	<b>3,693,357</b>	<b>3,732,998</b>
<b>RECREATION</b>			
<b>Revenue</b>	<b>1,247,240</b>	<b>861,206</b>	<b>1,080,678</b>
Salary & Benefits	996,893	1,097,722	1,160,173
Service & Supplies	537,940	546,742	543,494
Fixed Asset Expense	0	0	7,500
<b>Total Expense</b>	<b>1,534,832</b>	<b>1,644,464</b>	<b>1,711,167</b>
<b>Recreation Total</b>	<b>-287,592</b>	<b>-783,258</b>	<b>-630,489</b>
<b>TOTAL NET INCOME/LOSS</b>	<b>1,272,959</b>	<b>427,257</b>	<b>-1,273,103</b>

**GENERAL FUND REVENUE  
ACCOUNT DETAIL**

**ACCT. NO.**

<b>3010 CC&amp;R</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Covenants, Conditions and Restrictions are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to the CC&R Fund.	<b>36,564</b>
<b>3020 REIMBURSEMENTS - OTHER</b>	Reimbursements from Buckeye Union School District for school field maintenance and from Waste Connections for utilities at the recycling center on Latrobe Road.	<b>52,000</b>
<b>3025 PARK IMPACT ADMIN. FEE</b>	The District's Park Impact Fee is collected by the County whenever a residential building permit is issued in the EDH CSD boundaries. Two percent of that fee supports the operation of the District to plan, develop, and construct projects funded by Park Impact Fees.	<b>15,000</b>
<b>3030 LLAD REIMBURSEMENT</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Landscape and Lighting Assessment Districts are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to each LLAD.	<b>403,804</b>
<b>3040 REFUND FEE</b>	Fee charged for processing refunds and transfers.	<b>2,000</b>
<b>3100 PROPERTY TAXES</b>	Property taxes are assessed for a fiscal year and are expected to finance services performed for the common benefit. The taxes are levied by the El Dorado County at 1% of assessed value and then the appropriate percentage (7%) of the 1% is paid to the District.	<b>4,818,927</b>
<b>3140 DONATIONS</b>	Community clean-up day and Christmas tree clean-up.	
<b>3150 INTEREST INCOME</b>	Interest earned on funds held in various bank accounts, Local Agency Investment Fund (LAIF) and the County pooled cash.	<b>20,000</b>
<b>3160 FRANCHISE FEE</b>	Franchise Fees are paid to the District quarterly by Waste Connections. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other waste management activities.	<b>681,000</b>

CATV Franchise Fees are paid quarterly to the CSD from Comcast. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other cable television activities.

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<b>3161 COMMUNICATION SITE LEASES</b>	<b>63,270</b>
Telecommunications is a growing industry and the District has lease agreements with various wireless communication companies to install and operate antennas on District property. This revenue is from the negotiated leases.	
<b>3170 MISC. INCOME</b>	<b>5,600</b>
Miscellaneous types of revenue received include resitition payments, reimbursement for State of California mandated costs, vending machine revenue and other small collections.	
<b>3210 YOUTH CAMPS</b>	<b>264,218</b>
8106 <u>KydZonE Year Round Day Camp</u>	
<b>3220 YOUTH SPORTS</b>	<b>243,880</b>
8211 <u>Youth Basketball</u>	
8212 <u>Youth Volleyball</u>	
8213 <u>Pee Wee Basketball</u>	
8217 <u>Pee Wee Soccer</u>	
8218 <u>Contracted Sports Camps</u>	
8219 <u>Internal CSD Sports Camps</u>	
8220 <u>Youth Flag Football</u>	
8221 <u>Youth LaCrosse</u>	
8230 <u>Instructional T-Ball</u>	
<b>3240 ADULT SPORTS</b>	<b>56,812</b>
8410 <u>Softball</u>	
8416 <u>5x5 Basketball</u>	
8417 <u>3x3 Basketball</u>	
8427 <u>Open Gym</u>	
8428 <u>Flag Football</u>	
8432 <u>Adult Soccer</u>	
<b>3250 SPECIAL INTEREST CLASSES</b>	<b>145,050</b>
8508 <u>Volunteer Programs</u>	
8510 <u>Contract Classes</u>	
<b>3260 SPECIAL EVENTS</b>	<b>7,350</b>
8600 <u>General Events</u>	
8602 <u>Holiday In The Hills</u>	
8607 <u>Saturday In The Park</u>	
8608 <u>Concerts</u>	
<b>3270 AQUATICS</b>	<b>280,628</b>
8702 <u>Pool Admissions</u>	
8703 <u>Aquatic Lessons</u>	
8704 <u>Pool Rentals</u>	
<b>3280 SENIOR PROGRAMS</b>	<b>20,000</b>
8800 <u>Senior Activities</u>	
<b>3290 TEEN PROGRAMS</b>	<b>56,740</b>
8900 <u>Skate Park Programs</u>	
8903 <u>Teen Center</u>	
<b>3297 PARK &amp; FACILITY RENTAL</b>	<b>175,400</b>
Rent received from building and park use.	
<b>TOTAL REVENUE</b>	<b>7,348,242</b>

**GENERAL FUND REVENUES**

ACCT. NO.	ACCOUNT TITLE	FY 2011 ACTUAL REVENUE	FY2012 ACTUAL REVENUE	FY 2013 YEAR END FORECAST	FY 2014 BUDGET
3010	CC&R Reimbursements	69,791	30,880	28,739	36,564
3020	Other Reimbursements	26	0	12,000	12,000 <sup>3</sup>
3030	LLAD Reimbursements	470,017	455,175	434,833	403,804
3100	Property Tax Revenue	4,865,255	4,812,578	4,867,603	4,818,927 <sup>1</sup>
3150	Interest Income	17,140	20,034	20,000	20,000
3160	Franchise Fees	628,952	652,594	681,000	681,000
3161	Cellular Sites	71,233	74,742	64,621	63,270
3170	Misc. Income	2,502	2,538	1,600	1,600 <sup>2</sup>
3300	Grant Revenue - Transfer In	0	0	0	0
	<b>Total Administration Revenue</b>	<b>6,124,915</b>	<b>6,048,540</b>	<b>6,110,396</b>	<b>6,037,164</b>
3020	Reimbursements	34,969	55,286	40,000	40,000 <sup>3</sup>
3025	Park Impact Admin. Fee	4,410	13,959	15,000	15,000
3040	Refund Fee	1,088	2,035	2,500	2,000
3120	Event Vendors	615	827	0	0
3170	Misc. Income from Vending Machines	3,665	4,962	4,000	4,000
3210	Youth Camps	265,585	283,677	124,587	264,218
3220	Youth Sports	253,553	306,114	244,123	243,880
3240	Adult Sports	77,422	74,536	55,598	56,812
3250	Special Interest	202,219	197,358	144,700	145,050
3260	Special Events	39,482	8,602	7,350	7,350
3270	Aquatic Programs	257,120	290,784	221,927	280,628
3280	Senior Programs	12,870	17,472	17,180	20,000
3290	Teen Programs	41,424	60,874	39,241	56,740
3297	Building Use	18,108	19,957	30,000	30,000
3297	Park Use	3,575	5,692	3,000	3,000
3297	Athletic Field Use	132,940	155,143	130,000	142,400
3300	Transfers In from Capital Projects	38,626	353,130	0	0
	<b>Total Parks &amp; Recreation Revenue</b>	<b>1,387,673</b>	<b>1,850,406</b>	<b>1,079,206</b>	<b>1,311,078</b>
	<b>TOTAL REVENUE</b>	<b>7,512,588</b>	<b>7,898,946</b>	<b>7,189,602</b>	<b>7,348,242</b>

1. Property tax growth (decline) estimated at -1% for FY 2014.

2. Misc. Admin. Income includes state mandated costs reimbursement and resititution payments.

3 Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Jeff Mitchell Field commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

## PARKS DEPARTMENT

The EDHCSD Parks Department manages and maintains all District owned parks, facilities, landscape medians and grounds, and open space areas; and also assists in the maintenance of several school fields through joint use agreements. The department is comprised of five primary operating divisions as follows:

- Buildings – The CSD maintains buildings at the Community Park and in several outlying parks.
- Pools – The main aquatic facility is located at the Community Park. This facility is used extensively year-round by the local aquatics team (TAZ), Oak Ridge High School, and by the Recreation Division for lessons, recreation swim, and special interest classes and program. The department also manages two spray playgrounds at Promontory and Bertelsen Parks.
- Athletic Fields – Athletic fields are used for district operated recreation sports programs and leagues; youth sports organization play including soccer, baseball and softball; and for general public use. Organizations such as little league baseball and soccer pay a fee for field use that helps cover a portion of the costs associated with field preparation, light use, and maintenance.
- Neighborhood Parks – Neighborhood parks encompass the remainder of the District's parks that are not considered "athletic fields." Neighborhood parks are located District-wide and provide recreational opportunities for most District residents within ½-mile of their homes.
- Parks Administration/Park Development – The Administration Division provides overall direction to the department (budget, staffing, and administration); manages parkland acquisition and development projects and facility development and improvement projects; and assists the General Manager and the Recreation Division as needed on other projects, programs and activities of the District.

The Parks Department also manages 23 active Lighting and Landscape Districts within the CSD. They include primarily landscape medians, entrances, and beltways; and a few parks. These districts are all independently budgeted. The districts range in size from small neighborhood landscape entries to large areas that include both parks and landscape medians such as Promontory. Funding for the lighting and landscape districts comes from property owner assessments. Assessments are established annually every year by the CSD Board of Director's approval of the annual engineer's report.

Operations: The maintenance staff manages the district's athletic fields, all irrigation systems within the district, daily facility operations, facility rentals (set-ups), volunteers projects, and provides support to recreation division programs. In addition, the Department manages service contracts for maintenance services including, but not limited to, mow and landscape care, pool service, district automotive maintenance, security patrol, HVAC and janitorial services. Most park design services are by contract managed by the director's office.

Replacement/Reserve Projects – The District maintains an inventory of equipment and facility improvements district-wide. A reserve study, prepared by the Browning Group (referred to as the "Browning Reserve"), provides the district with a suggested replacement schedule and replacement cost for equipment and facilities at district facilities. Staff reviews the list of proposed replacements and work on an annual basis to determine if the work/equipment replacement is needed or can be deferred to a future year. The list of projects is provided in the budget detail for both general fund and lighting and landscape districts.

**PARKS DEPARTMENT  
ACCOUNT DETAIL**

<b>REVENUE</b>	<b>230,400</b>
Includes revenue from the following sources:	
1. Reimbursements - \$40,000	
2. Park Impact Fee Administration - \$15,000	
3. Park and Facility Rentals - \$175,400	
 <b>4000 BENEFITS AND TAXES</b>	 <b>273,479</b>
Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation premiums.	
 <b>5011 SALARIES-F/T</b>	 <b>410,880</b>
The Department budget includes 11 full-time staff, approximately 7.5 of these positions are funded through the General Fund. The remaining 3.5 positions are funded through the LLAD's or CIP projects and are not reflected in this budget.	
 <b>5012 SALARIES - P/T</b>	 <b>131,367</b>
The Department budget includes 14,076 hours(6.76 FTE) of part time & seasonal help. 3,758 of these hours(1.8 FTE) are funded through the LLADs or CIP projects and are not reflected in the budgeted amount. These positions will be used in the following areas:	
1. Seasonal maintenance of existing parks and fields	
2. Athletic Field maintenance for Little League & Soccer	
3. Building and pool maintenance, weekend staffing, special events and rental supervision of indoor facilities	
4. Construction Management	
 <b>5013 SALARIES - OVERTIME</b>	 <b>6,809</b>
400 hours for emergency and on-call use.	
 <b>5110 CUSTODIAL SUPPLIES</b>	 <b>27,200</b>
Includes custodial and restroom supplies for all District facilities. The District currently maintains 10 buildings with 44,044 sf that require custodial service.	
 <b>5120 EQUIPMENT SUPPLIES</b>	 <b>63,000</b>
Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of the District vehicles as well as all landscape, building and pool tools, equipment and machinery.	
 <b>5121 EQUIPMENT SERVICES</b>	 <b>59,640</b>
Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:	
1. 3 - Pool vehicles	
2. 13 - Trucks	
3. 1 - Large passenger van - Recreation	
4. 3 - Tractors	
5. 3 - Assorted Utility Vehicles	
6. 4 - Equipment trailers	
7. Misc. Small Power Equipment (blowers, trenchers, generators etc.)	
8. Misc. Pool and spray ground equipment	
 <b>5122 HVAC EQUIPMENT SERVICES</b>	 <b>40,000</b>
Includes the annual service contract and projected repairs.	
 <b>5123 KITCHEN EQUIPMENT SERVICES</b>	 <b>1,500</b>
This budget includes normal service and possible repairs on the following equipment:	
1. Commercial refrigerator/freezer - 4 units	
2. Commercial garbage disposer - 1 Unit	
3. Commercial dishwasher - 2 unit	
4. Commercial microwave oven - 1 unit	
5. Commercial oven/stove - 1 unit	

<p><b>5130 FUNCTIONAL SUPPLIES</b></p> <p>This years budget includes:</p> <ol style="list-style-type: none"> <li>1. Supplies for new and existing facilities such as padlocks, replacement keys, fire extinguisher cabinet glass</li> <li>2. Security and Locksmith services</li> <li>3. Staff Uniforms and boot reimbursement</li> </ol>	<p><b>5,500</b></p>
<p><b>5131 FUNCTIONAL SERVICES</b></p> <p>This cost is medical insurance admin.cost (PERS and CoPower)</p>	<p><b>300</b></p>
<p><b>5132 GOVERNMENT FEE &amp; PERMITS</b></p> <p>Includes all fees paid to County, State or Federal Agencies necessary for permits to operate current and proposed new District facilities including operation of District aquatic facilities, kitchen, alarm systems.</p>	<p><b>11,500</b></p>
<p><b>5136 PLAYGROUND EQUIPMENT</b></p> <p>Includes all parts and supplies necessary to maintain and/or repair District Playgrounds as needed.</p>	<p><b>3,800</b></p>
<p><b>5137 PARK/FIELD SUPPLIES</b></p> <p>Includes the replacement of tables and benches at the community park and several neighborhood parks. Base sets including pitchers mound and home</p>	<p><b>21,796</b></p>
<p><b>5138 IRRIGATION SUPPLIES</b></p> <p>All new and repair parts necessary for the operation of the Districts irrigation systems as needed. Includes items such as: Sprinkler heads, pipe, fittings, back flow devices and controller repair as follows;</p> <ol style="list-style-type: none"> <li>1. All District Community Parks and athletic Fields - \$10,242</li> <li>2. All Neighborhood Parks - \$12,000</li> </ol>	<p><b>22,242</b></p>
<p><b>5139 SMALL TOOLS AND SUPPLIES</b></p> <p>All small tools and supplies necessary to conduct maintenance operations on District facilities and equipment . Examples of equipment are, but not limited to:</p> <ol style="list-style-type: none"> <li>1. Gas and electric power tools</li> <li>2. Shop tools &amp; supplies fasteners</li> <li>5. Welding supplies such as gas, welding rod, and welding wire</li> <li>6. Landscape tools - shovels, rakes ect.</li> <li>7. Tools and supplies for the buildings and pools.</li> </ol>	<p><b>10,400</b></p>
<p><b>5140 LANDSCAPE SUPPLIES</b></p> <p>Includes all natural materials necessary for the maintenance of parks, fields, and other landscape areas. These materials include but are not limited to: turf soil mixes, Infield mixes, soil amendments, seed, plant material, gravel and decomposed granite paving . This years budget will be allocated to the following areas:</p> <ol style="list-style-type: none"> <li>1. \$29,541 for our Athletic Fields turf management program</li> <li>2. \$27,500 for Neighborhood parks</li> </ol>	<p><b>57,041</b></p>



<b>5142 CONTRACTED SERVICES</b>	<b>728,743</b>
Includes contracted services for the on-going maintenance and repair of District Parks, fields and facilities. Examples of these services include, but not limited to the following:	
<ol style="list-style-type: none"> <li>1. General fund landscape maintenance contracts</li> <li>2. Village Green Maintenance Agreement</li> <li>3. Pest control</li> <li>4. Alarm Monitoring &amp; Park Security</li> <li>5. Jackson School Agreement</li> <li>6. Buckeye Union School District Agreement</li> <li>7. Misc electrical, plumbing, pool and fire services</li> <li>8. Custodial contract</li> <li>9. Pool Contract</li> <li>10. Additional one time contracted services             <ol style="list-style-type: none"> <li>a. Building repairs</li> <li>b. Neighborhood Park equipment, tree work and playground supplies</li> </ol> </li> <li>11. Parking lot light maintenance</li> <li>12. Pool deck pole light maintenance</li> <li>13. Installation of NEOS360 play equipment at Teen Center</li> <li>14. Electrical upgrades for special events</li> </ol>	
<b>5150 CHEMICAL SUPPLIES</b>	<b>96,213</b>
Consists of all chemical applications and related supplies necessary to operated the District's pools and water features as well as all fertilizer and chemical supplies needed for field and park maintenance. A general breakdown follows:	
chemicals.	
<ol style="list-style-type: none"> <li>2. Athletic Fields - \$39,713 (approximately \$25,000 of this amount will be refunded by BUSD)</li> <li>3. Parks and Buildings - \$1,500</li> </ol>	
<b>5151 VANDALISM</b>	<b>6,000</b>
Allowance for unforeseen damage to District property due to vandalism	
<b>5153 DEFERRED MAINTENANCE/REPLACEMENT (UNDER \$5,000)</b>	<b>20,892</b>
Projects under \$5,000. These items are included in the 2014 Capital Equipment and Deferred Maintenance Budget.	
<b>5160 OFFICE SUPPLIES</b>	<b>1,500</b>
<b>5171 PROFESSIONAL SERVICES</b>	<b>1,500</b>
Professional advice as needed.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>1,320</b>
Includes expenses for subscriptions to trade publications and membership in related organizations.	
<b>5200 STAFF TRAINING</b>	<b>24,060</b>
Includes all materials and outside seminars and conferences necessary for staff development. Training includes:	
<ol style="list-style-type: none"> <li>1. Continuing education classes for pesticide training</li> <li>3. Turf and irrigation management workshops</li> <li>4. Misc. one-day staff training seminars</li> <li>5. Irrigation Auditor and designer training conference</li> <li>6. CPO/AFO training</li> <li>7. Pacific/Southwest Maintenance Management School</li> <li>8. National Safety Inspector School</li> <li>9. Aquatic Facility Operator training</li> <li>10. Arbor-Culture</li> </ol>	
<b>5210 MILEAGE AND TRAVEL</b>	<b>1,000</b>
Includes reimbursements to employees for use of personal vehicles when necessary and special travel expenses to seminars, etc.	

<b>5220 FUEL</b>	<b>43,000</b>
Includes gasoline and diesel fuel purchases for all District vehicles and equipment.	
<b>5230 RENTAL EQUIPMENT</b>	<b>14,800</b>
This account is for the rental of specialized or additional equipment wherever necessary such as:	
1. Trenchers	
2. Jackhammers	
3. Scaffolding	
4. Lift Equipment	
5. Tractors	
6. Copy machine.	
7. Scissor Lift	
<b>5231 FACILITIES RENTAL</b>	<b>13,000</b>
Includes storage unit rentals as well as the portable toilet rental and service for park, field and special event use.	
<b>5240 PRINTING</b>	<b>100</b>
Allowance for project plan printing and department signage	
<b>5241 UTILITIES - PHONE/COMMUNICATION</b>	<b>8,000</b>
Includes service charges for Parks Department phones.	
<b>5242 UTILITIES - WATER</b>	<b>121,800</b>
Water and sewer fees for all District parks and facilities.	
<b>5243 UTILITIES - GAS</b>	<b>53,600</b>
Includes natural and propane gas use for the operation of existing District buildings and pools.	
<b>5244 UTILITIES - ELECTRICITY</b>	<b>140,000</b>
Includes all electrical use for the operation of existing District buildings, pools, parks and street lights.	
<b>5255 SAFETY EXPENSES</b>	<b>5,300</b>
Includes all personal protective equipment and other safety supplies and equipment for District personnel, facilities and maintenance operations.	
<b>5520 BUILDINGS AND FACILITIES</b>	<b>61,000</b>
ADA ramps and door openers for facilities.	
<b>5525 RENOVATIONS</b>	<b>75,000</b>
Pavilion renovation design costs. Community Activities Building kitchen renovation.	
<b>5530 LAND IMPROVEMENTS</b>	<b>38,000</b>
Oak Knoll gazebo and landscape improvements. Community Park sand volleyball court.	
<b>5540 EQUIPMENT AND VEHICLES</b>	<b>22,000</b>
Purchase of two (2) Gators and a message board for the corner of El Dorado Hills Boulevard and Harvard Way.	
<b>5560 DEFERRED MAINTENANCE/REPLACEMENT (\$5,000 +)</b>	<b>385,632</b>
Projects \$5,000 plus. These items are included in the 2014 Capital Equipment and Deferred Maintenance Budget.	
<b>5600 TRANSFERS OUT</b>	<b>1,597,098</b>
Transfers to LLAD's and Capital Projects.	
<b>TOTAL PARKS</b>	<b>-4,375,612</b>

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5500-5900

Parks Department - Total

Acct. No.	Account Title	2011-12 Actual	2012-13 Budget	2012-13 Forecast	2013-14 Budget
<b>Revenue</b>					
3020	Reimbursements	55,286	61,783	40,000	40,000
3025	Park Impact Fee Administration	13,959	13,959	15,000	15,000
3297	Park and Facility Rentals	180,791	180,791	163,000	175,400
3300	Transfers In	353,130	0	0	0
<b>Expense</b>					
4010	Payroll Taxes	58,824	41,836	41,836	45,571
4120	Employee Benefits	117,403	95,373	95,373	100,853
4130	PERS - Retirement	102,882	77,420	77,420	90,110
4140	Life Insurance	713	582	582	646
4150	Workers Comp.	30,993	36,511	36,511	36,299
5011	Salary Expense - Full-time	464,317	367,895	367,895	410,880
5012	Salary Expense - Part-time	121,158	123,742	123,742	131,367
5013	Overtime Expense	585	7,737	7,737	6,809
	<b>Total Salary &amp; Benefits</b>	<b>896,876</b>	<b>751,096</b>	<b>751,096</b>	<b>822,535</b>
5110	Custodial Supplies	26,052	27,200	27,200	27,200
5120	Equipment Supplies	38,600	20,950	20,950	63,000
5121	Equipment Services	61,862	66,040	66,040	59,640
5122	HVAC - Equipment Services	22,418	30,000	30,000	40,000
5123	Kitchen Equipment Services	0	1,500	1,500	1,500
5130	Functional Supplies	3,541	4,000	4,000	5,500
5131	Functional Services	1,535	300	300	300
5132	Government Fees & Permits	5,039	10,000	10,000	11,500
5136	Playground Equipment	1,341	3,800	3,800	3,800
5137	Park/Field Supplies	16,438	21,796	21,796	21,796
5138	Irrigation Supplies	12,030	18,000	18,000	22,242
5139	Small Tools/Supplies	4,493	10,400	10,400	10,400
5140	Landscape Supplies	49,072	57,041	57,041	57,041
5142	Contract Service	545,957	703,671	703,671	728,743
5143	Contract Compliance	121	150	0	0
5150	Chemical Supplies	92,097	100,762	100,762	96,213
5151	Vandalism	1,279	6,000	6,000	6,000
5152	Property Damage	31,259	0	0	0
5153	Deferred Maint/Replacement	10,490	29,910	14,326	20,892
5160	Office Supplies	3,611	1,500	1,500	1,500
5162	Postage	38	0	0	0
5171	Professional Services	0	1,500	1,500	1,500
5172	Legal Services	1,365	2,000	0	0
5180	Dues & Publications	90	1,320	1,320	1,320
5200	Staff Training	7,109	23,060	23,060	24,060
5202	Local Meetings	427	0	0	0
5210	Mileage	438	1,000	1,000	1,000
5220	Fuel Expense	32,885	43,000	43,000	43,000

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5500-5900

Parks Department - Total

Acct. No.	Account Title	2011-12 Actual	2012-13 Budget	2012-13 Forecast	2013-14 Budget
5230	Rental Equipment	7,821	11,700	11,700	14,800
5231	Rental Facilities	12,700	11,980	11,980	13,000
5240	Printing	0	100	100	100
5241	Telephone	6,744	8,000	8,000	8,000
5242	Water	75,580	127,393	127,393	121,800
5243	Gas	34,450	51,725	51,725	53,600
5244	Electric	103,775	142,225	142,225	140,000
5245	Street Lights	1,572	1,571	1,571	0
5255	Safety Expenses	6,050	5,300	5,300	5,300
5290	Miscellaneous	771	0	0	0
	<b>Total Services &amp; Supplies Expense</b>	<b>1,219,052</b>	<b>1,544,894</b>	<b>1,527,160</b>	<b>1,604,747</b>
	<b>Capital Expenditures</b>				
5520	Buildings & Facilities	0	0	0	61,000
5525	Renovation	0	75,000	0	75,000
5530	Land Improvements	0	0	0	38,000
5540	Equipment & Vehicles	13,022	79,701	79,701	22,000
5560	Replacement	48,690	209,376	56,992	385,632
	<b>Total Fixed Asset Expense</b>	<b>61,713</b>	<b>364,077</b>	<b>136,693</b>	<b>581,632</b>
5600	Transfers Out	1,043,285	285,893	285,894	1,597,098
	<b>Total Expenses</b>	<b>3,220,925</b>	<b>2,945,960</b>	<b>2,700,843</b>	<b>4,606,012</b>
	<b>Net Income/Loss</b>	<b>-2,617,760</b>	<b>-2,730,677</b>	<b>-2,482,843</b>	<b>-4,375,612</b>

## **ADMINISTRATION AND FINANCE DEPARTMENTS**

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets/tracking, cell tower leases, the district's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, document management, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

### **BOARD**

Tasks include agenda preparation and posting, agenda packet preparation and distribution, preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

### **GENERAL ADMINISTRATION**

General administration includes human resources, records management, contract management, first line customer services, park and facility reservations, marketing and public relations, media contact, District-wide short and long term planning, general clerical tasks, etc. Support for the EDHCSD Foundation as needed.

### **FINANCE**

The Finance Department oversees and administers all District finances. It prepares the budget, financial statements, payroll, accounts payable and receivable. The staff manages the cash and is responsible for cash control. The staff also prepares the month end and year end close, prepares the CAFR, assists with the annual audit, and State Controllers report. Responsible for updating and maintaining the District financial record management system. The accounting for the General Fund and the other funds such as the LLAD's are administered by the accounting staff.

### **INFORMATION TECHNOLOGY**

IT is staffed by one full time and one part time employees who performs multiple tasks including network administration, back-up, document storage, documentation, web site design and management, help desk and is instrumental in planning and upgrading the computer systems. The IT division also has the responsibility of telephone operations including trouble shooting, phone and voice mail management and upgrades as well as district-owned cell phones.

**HUMAN RESOURCES**

Human Resources is responsible for recruitment of district full and part time employees, employee benefits and pension program. HR coordinates annual evaluations, and step increases with department heads. HR manages the maintenance of personnel records, monitors budget, conducts investigations, consults with the contracted attorney in legal matters, acts as a district representative in Union negotiations. HR is responsible for district wide training including leadership training, workers compensation and safety training. HR oversees workers compensation claims and works with claims adjustors. HR monitors administration to established standards and procedures, identifies opportunities for improvement, and resolves discrepancies.

**RISK MANAGEMENT**

These tasks includes filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the Special District Risk Management Authority, a Joint Powers Authority, who manages the district's workers compensation and general liability coverage.

**DISTRICT PUBLIC SERVICE COUNTER**

The Administration Department oversees the full and part time staff related to the public counter and front office operations. This staff accepts and processes all revenues; all recreation registrations including online program registration; park and facility rentals; design review applications; CC&R complaints; and general district and community information.

**PUBLIC RELATIONS AND COMMUNICATIONS**

A part time communication specialist was added to the budget this fiscal year. The communication plan will be updated to comply with the strategic plan.

**ADMINISTRATION AND FINANCE DEPARTMENTS**

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets, cell tower leases ,human resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>6,037,164</b>
Property tax revenue, CC&R/LLAD reimbursements, wireless tower lease payments, interest and other miscellaneous income such as state mandated cost reimbursements and restitution payments.	
<b>4000 BENEFITS AND TAXES</b>	<b>430,590</b>
The department's share of the expense of employee retirement programs, employee cafeteria plan, EAP, employer share of payroll taxes and Worker's Compensation premiums paid by the District.	
<b>5011 SALARIES - F/T</b>	<b>737,395</b>
Full-time salary in the Administration and Finance Departments include the General Manager, Director of Administration and Finance, Senior Accountant, Accounting Specialist, Systems Support Manager, Human Resource Manager, .6 Administration Supervisor, Executive Administrative Assistant, 2 Administrative Assistant II, and .35 FTE Administrative Assistant I's.	
<b>5012 SALARIES - P/T</b>	<b>101,128</b>
Registration Office Admin Asst 1, HR/Recreation/Parks Assistants, Finance Accounting Specialist, Purchasing Specialist, Volunteer Coordinator = 3.6 FTE	
<b>5013 SALARIES - OVERTIME</b>	<b>3,000</b>
<b>5016 DIRECTOR EXPENSES</b>	<b>24,000</b>
Board members to receive a stipend of one hundred dollars for each day of service at approved meetings, not to exceed six days of service in a month.	
<b>5120 EQUIPMENT SUPPLIES</b>	<b>52,300</b>
Misc. Supplies, upgrades and repairs, Desktop PCs, tablet, strategic technology plan, switch upgrades, server upgrades	
<b>5121 EQUIPMENT SERVICES</b>	<b>40,335</b>
Copy Machine maintenance (2), desk top printer maintenance, Expert Exchange, web filter maintenance, Gotomypc internet access, SharePoint license, message labs email security, Network solutions-ssl cert for phones, CDW windows server renewal, Cisco Smartnet Renewal and other IT.	

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<b>5130 FUNCTIONAL SUPPLIES</b>	<b>10,160</b>
Compliance posters, Supplies, signs, name tags, framing, photos, checks, staff shirts, longevity recognition items, marketing collateral, signs and banners, laser checks for AP.	
<b>5131 FUNCTIONAL SERVICES</b>	<b>13,870</b>
Fingerprinting fees for Administration; CalPERS, Co Power (Vision) monthly service charge; drug screening and pre-employment fitness testing.	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>134,220</b>
The fee charged by the County for tax collection and LAFCO services.	
<b>5142 CONTRACT SERVICES</b>	<b>29,439</b>
Paychecks, cafeteria plan admin, Corbin Willits (finance software), Springbrook, Cafeteria Plan Administrator, State Purchase contract (CMAS), Telechecks, RecTrac, Time Clock Plus	
<b>5160 OFFICE SUPPLIES</b>	<b>9,500</b>
Expenses for office supplies and furniture	
<b>5161 OFFICE SERVICES</b>	<b>3,900</b>
Records storage	
<b>5162 POSTAGE</b>	<b>6,000</b>
Bulk mailings, miscellaneous postage, and shipping charges. Postage for EDHCSD Foundation.	
<b>5171 PROFESSIONAL SERVICES</b>	<b>176,835</b>
Annual audit, mandated cost reimbursement, strategic planning ,OPEB actuarial, EAP, document scanning, website updates, IT support, L&L survey, CPA services, overhead allocation study, IT assessment, CATV maintenance, Constant Contact, When to Work scheduling software, labor negotiator, IT assessment. Website Development for the EDHCSD Foundation.	
<b>5172 LEGAL SERVICES</b>	<b>150,000</b>
Legal counsel for personnel management, employee negotiations, board consultation, contract review, risk management and policy development. Special counsel as needed for formulation of the EDHCSD Foundation.	
<b>5180 DUES AND PUBLICATIONS</b>	<b>11,226</b>
Dues for memberships to California Special District Association (CSDA), CSDA Gold Country Chapter, National Recreation & Park Association (NRPA), California Park and Recreation Society (CPRS), Rotary, Chamber of Commerce, Government Finance Officers Association (GFOA), California Society of Municipal Finance Officers (CSMFO), MetroScan, Survey Monkey, California Association of Park and Recreation Commissioners and Board Members (CAPRCBM), Society for Human Resources Management (SHRM), and subscriptions to newspapers and trade and technical publications.	



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<b>5190 ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>8,520</b>
Expenses for the publication of legally required notices and reports and classified advertisements and other advertising to benefit the district programs and operations. Advertisement related to the EDHCSD Foundation	
<b>5200 STAFF TRAINING</b>	<b>57,000</b>
Board and Staff Training including CSDA, HR, IT, Payroll, RecTrac, GFOA, CSMFO, Springbrook, AB1234 Ethics training, computer software training for all staff, and training related to Strategic Plan goals.	
<b>5201 EMPLOYEE APPRECIATION</b>	<b>6,500</b>
Employee recognition and appreciation program, employee luncheons, and other functions.	
<b>5202 LOCAL MEETINGS</b>	<b>3,000</b>
Kitchen and meeting supplies and professional organization functions. Refreshments as needed for the EDHCSD Foundation.	
<b>5210 MILEAGE AND TRAVEL</b>	<b>9,300</b>
Gas reimbursement for administration staff.	
<b>5230 RENTAL EQUIPMENT</b>	<b>16,845</b>
Two copy machines. Postage meter. Shortel phone system. Water filtration in the Pavilion.	
<b>5240 PRINTING</b>	<b>7,300</b>
Fliers, forms, business cards, checks and stationery printing, brochures and folders, welcome packets, copier overages charges. Brochures and other marketing materials for the EDHCSD Foundation.	
<b>5241 TELEPHONE</b>	<b>35,600</b>
Local and long distance land line phone service district wide; fax machines; cell phones; Internet Service; conference calling	
<b>5251 GENERAL INSURANCE</b>	<b>80,000</b>
Liability, errors and omission's vehicle insurance; All District general liability and workers compensation.	
<b>5255 SAFETY EXPENSE</b>	<b>4,000</b>
<b>5550 COMPUTER EQUIPMENT</b>	<b>68,617</b>
Financial Software, annual payment 2 of 3, plus funding for related travel, training, and implementation costs.	
<b>5575 OPEB Contribution</b>	<b>73,587</b>
Other Post Employment Benefit annual contribution.	
<b>TOTAL ADMINISTRATION</b>	<b>3,732,998</b>

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700x

Administration

Acct. No.	Account Title	2011-12 Actual	2012-13 Budget	2012-13 Forecast	2013-14 Budget
<b>Revenue</b>					
3010	CC&R Reimbursements	30,880	28,739	28,739	36,564
3020	Other Reimbursements	0	12,000	12,000	12,000
3030	LLAD Reimbursements	455,175	434,833	434,833	403,804
3100	Property Tax Revenue	4,812,578	4,867,603	4,867,603	4,818,927
3150	Interest Income	20,034	20,000	20,000	20,000
3160	Franchise Fees	652,594	637,000	681,000	681,000
3161	Cellular Sites	74,742	64,621	64,621	63,270
3170	Misc. Income	2,538	1,200	1,600	1,600
	<b>Total Department Revenue</b>	<b>6,048,540</b>	<b>6,065,996</b>	<b>6,110,396</b>	<b>6,037,164</b>
<b>Expense</b>					
4010	Payroll Taxes	64,752	62,939	62,939	74,403
4120	Employee Benefits	96,136	140,669	140,669	150,800
4130	PERS - Retirement	108,389	138,143	138,143	171,559
4135	Retirement - Other	62,712	51,493	51,493	28,216
4140	Life Insurance	603	941	941	822
4150	Workers Comp.	3,153	3,860	3,860	4,791
5011	Salary Expense - Full-time	591,261	650,757	625,000	737,395
5012	Salary Expense - Part-time	94,833	74,061	74,061	101,128
5013	Overtime Expense	240	1,000	300	3,000
5016	Directors Expense	18,040	24,000	24,000	24,000
	<b>Total Salary &amp; Benefits</b>	<b>1,040,119</b>	<b>1,147,862</b>	<b>1,121,405</b>	<b>1,296,112</b>
5120	Equipment Supplies	23,431	48,800	48,800	52,300
5121	Equipment Services	68,713	43,835	43,835	40,335
5130	Functional Supplies	8,388	8,660	7,500	10,160
5131	Functional Services	4,031	10,120	10,120	13,870
5132	Government Fees & Permits	132,038	135,000	128,500	134,220
5142	Contract Service	32,756	36,260	36,260	29,439
5151	Vandalism	200	0	0	0
5160	Office Supplies	8,925	8,000	6,500	9,500
5161	Office Services	3,248	3,600	3,600	3,900
5162	Postage	4,871	7,200	7,200	6,000
5171	Professional Services	82,283	107,973	53,973	176,835
5172	Legal Services	154,043	150,000	120,000	150,000
5180	Dues & Publications	7,388	15,301	15,301	11,226
5190	Public & Legal Notices	441	6,520	3,000	8,520
5200	Staff Training	33,089	39,900	30,000	57,000
5201	Employee Appreciation	0	0	500	6,500
5202	Local Meetings	4,469	6,450	4,500	3,000
5210	Mileage	7,959	9,300	7,500	9,300
5230	Rental Equipment	21,993	16,845	16,845	16,845
5235	Elections Expense	0	13,240	13,231	0
5240	Printing	2,208	3,550	1,000	7,300
5241	Telephone	28,591	29,600	29,600	35,600
5251	General Insurance	64,240	80,000	76,750	80,000
5255	Safety Expenses	0	2,000	1,000	4,000
	<b>Total Services &amp; Supplies Expense</b>	<b>693,305</b>	<b>782,154</b>	<b>665,515</b>	<b>865,850</b>

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<b>Capital Expenditures</b>					
5520	Buildings & Facilities	0	456,144	456,144	0
5550	Computer Equipment	0	110,515	87,722	68,617
	<b>Total Fixed Asset Expense</b>	<b>0</b>	<b>566,659</b>	<b>543,866</b>	<b>68,617</b>
5575	OPEB Contribution	136,805	86,253	86,253	73,587
	<b>Total Expenses</b>	<b>1,870,229</b>	<b>2,582,928</b>	<b>2,417,039</b>	<b>2,304,167</b>
	<b>Net Income/Loss</b>	<b>4,178,311</b>	<b>3,483,068</b>	<b>3,693,357</b>	<b>3,732,998</b>

**RECREATION**

**YOUTH PROGRAMS**

**KYDZONE After School Program and Intersession Day Camp** (Mid-August thru May) - KydZonE serves children Kindergarten - sixth grade (5 - 12 years) and is open 2:30pm - 6:00pm Monday - Friday (open earlier on Wednesdays and minimum days) KZ is only closed on major holidays. The average attendance at KZ ranges from 7 - 18 kids arriving after school. Children participate in a variety of activities including arts & crafts, games, sports, science, cooking, and drama. KZ also goes on several walking field trips in the community and has a variety of guest speakers that visit the program throughout the year.

The school year charge for KZ is \$4.00 per hour as well as a \$35 registration fee per family due annually. The fee for this program covers recreation leader staff, one permanent part time assistant director (Recreation Coordinator), a recreation leader II that assists in planning the daily activities, supplies, training for staff, and advertising / marketing.

KydZonE is open for all BUSD school breaks, including 2 weeks in November, 2 weeks in December and 2 weeks at Spring Break. Children clock in just like the after school program and are charged hourly, but the program is open from 7a-6:00p. Smaller local field trips are planned during these school breaks and usually fill each trip.

**KydZonE eXtreme Summer Day Camp**- During the summer months (10 weeks in total) participants will register for a week of camp at a time for \$160 a week. The cost of camp can include: transportation and the cost of admission to a field trip each week, daily swimming, guest speakers and/or special events. KZ eXtreme camp hours are 8:00am - 5:00pm. We also will offer extended hours, starting at 7:00a and going until 6:00p for no additional fee. New this summer, parents can also register for a week of camp with out the field trip. A maximum of 75 campers can register for a week with the field trip and an additional 75 can register with out. Children are separated into four age groups (6, 7, 8-9, 10-12). They participate in crafts, sports, games, science, cooking, and additional scheduled activities to correspond with the program's different weekly themes.

There are also various field trips and special events offered to participants throughout the summer. Some examples of these are field trips to exciting and educational local attractions (parks, theatres, historic sites, etc...) There are also several on-site special events that are offered including a gym sleepover, KZ Idol, Hula lessons, and a participant talent show. Participants also attend public swim for one and a half hours every day.

The fees for KZ Summer Session cover recreation leader staff, 1 permanent part time assistant director (Recreation Coordinator) (the same person for KZ YR), and 11 Recreation Leader II positions which are Recreation Leaders who plan the activities for each age group, purchase activity supplies, supervise a volunteer program, lead staff & volunteer training, and assist with advertising / marketing.

**DAILY KYDZONE eXtreme**--- In conjunction with our Kze Weekly summer camp, we are now offering a daily option to our participants. The daily campers will participate in everything that our weekly campers do (separate into age groups, inside and outside activities, etc...) excluding the weekly field trips. The Daily camp spots are \$40/per child and campers can attend between the hours of 7a - 6p.

**Recreation Leader in Training Program**-- We will be offering our Rec Leader in Training program which is very similar to our teen summer volunteer program in the past. This program will help us re-coop some of the costs associated with the program such as t-shirts, field trip admissions, staff time spent on training, as well as incentives and rewards. The RLIT's will assist KZ staff in the daily schedule at camp as well as participate in ongoing trainings that helps prepare them to be future KZ staff members and hold future jobs. The cost of this program is \$125

## YOUTH SPORTS

**CSD YOUTH BASKETBALL** - A great introduction to the game of basketball in a team setting for grades K – 8th. Grades K-2nd play half court while 3rd and above play full court with NBA style format followed. Fees includes jersey, shorts, trophy/medal and one practice and one game per week (8 games). Teams are coached by volunteer coaches. There's both a Fall and Winter League offering for the coming year.

**NEW GIRLS YOUTH BASKETBALL** - This new offering allows participants to play against all girls for the first time. Grades are from 3rd through 8th with grades combined as needed to form teams. Full court with NBA style format is followed. Fee includes jersey, one practice per week and one game on the weekend for this 8 week season. Teams are coached by volunteer coaches.

**PEE-WEE BASKETBALL** - An introduction to the game of basketball for boys and girls ages 3-6 in a fun and positive environment. This program introduces the essential skills of passing, dribbling and shooting while developing sportsmanship and a positive attitude. Hoops are lowered to teach and allow children to make their first basket. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt, participation certificate and gift card sponsored by a local vendor.

**PEE-WEE SOCCER** - Geared for boys and girls ages 3-6, this four week camp introduces the basics of soccer which include kicking, passing, shooting and being a goalie while developing sportsmanship and a positive self image. Average attendance ranges between 30 and 40 participants during these 45 minute sessions. Each child receives a T-shirt, a participation Certificate and gift card sponsored by a local vendor.

**PEE-WEE T-BALL** - This is a great introduction to the basics of baseball for boys and girls ages 3-6 in a safe and fun environment. The program introduces running bases, catching, throwing, and hitting while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 45-minute session. Each child receives a T-shirt or hat, a participation certificate and a gift card sponsored by a local vendor.

**YOUTH NFL FLAG FOOTBALL** - Participants learn the basics of football without the contact of the traditional sport. Teams start with practices then play an 8 game season. Included in the cost is an official NFL Jersey, a set of flags and a trophy/medal for each child. High demand created the need for both a Spring and Fall offering for coed grades 2nd through 8th.

**YOUTH NFL FLAG FOOTBALL BOOT CAMP** - Focused on beginner players who have no or little experience in flag football, this camp exposes participants to the basics of the sport and prepares them for the upcoming season(s). Basics covered include how to throw and catch, basic routes, agility drills, offense and defense. Semi-experienced players can also benefit by improving existing skills.

**PEE-WEE TRIATHLON**- The program is designed to test the strength and endurance with a short triathlon course created just for young athletes ages 6 and under.

**GIRLS VOLLEYBALL** - This league provides girls from 4th - 11th grade an alternative to the highly competitive leagues in the area. Ranging from beginners to advanced players, this 6 on 6 league allows girls to learn or build on existing skills while having fun during this 8 game season. Girls receive jersey and personalized trophy/medal.

**ADDITIONAL YOUTH SPORT CAMPS**

**SPORTS-A-RIFFIC** - Expands a child's exposure from traditional sports while helping improve athletic ability and hand-eye coordination. Games such as dodgeball, shuffleboard, croquet, indoor hockey, horseshoes, ring toss, ultimate Frisbee, kickball and miniature golf and others are taught on a rotating basis. Children learn teamwork and individual accomplishment while playing many lesser-known, yet fun sports. Geared for 5 to 10 year olds with parent participation encouraged during some games. Note: Not offered every year - based on demand and interest

**DODGEBALL** - Children ages 7 - 12 focus on reaction skills, hand-eye coordination and learn the importance of teamwork in this fast action game, with an emphasis on fun. Teams are formed based on age and play round-robin games on a weekly basis for this four week camp. Parent versus kid game is one of the highlights of this camp.

**CONTRACTED SPORTS CAMPS**

**VOLLEYBALL CAMP** – Boys and girls grades 5 - 8, learn the skills of competitive volleyball in a fun and progressive atmosphere. Camp starts with basic fundamentals, progressing up to a more challenging approach on skills, strategies and techniques for the more experienced players. Director Lisa Boyle has coached competitive volleyball for over 25 years and is the director of one of the largest and most respected volleyball clubs in Northern California. Camp fee includes: T-Shirt and prizes.

**U.K. INTERNATIONAL SOCCER CAMPS** (Boys and Girls ages 4 – 16) - Players are instructed by English coaches with professional or semi professional playing experience, who possess an English FA recognized coaching qualification. The camp is recreational in nature and emphasizes basic fundamental skills for players (4 - 7 years old), progressing up to a more challenging approach on skills and techniques for the older players. Camp fee includes: UK International Soccer Camp T-shirt and Certificate.

**EURO SOCCER CAMPS** - Euro Soccer Camps, for ages 5-15, are coached by professionally certified Scottish soccer coaches, who are also physical education teachers. Players are placed into beginner, intermediate and advanced groups based on age, development and experience. Players receive a t-shirt, soccer ball and certificate.

**SPORTSTIME BASEBALL CAMPS** - This popular Sportstime Baseball camp is run by Steve Horning, Professional Scout and his staff. The focus is to improve upon existing talent as well as develop new skills for children, ages 6 - 12. Sportstime employs major league and college level philosophies that address important skill development such as balance, strength, hand-eye coordination, power and accuracy. Free-T-Shirt and giveaways are included during the camp.

**YOUTH BASKETBALL PRACTICE**- Designed to give individuals and or teams an opportunity to get some more practice time without having to do it outside in the heat or rain. Practices are scheduled based on availability of district facilities. Teams must have adult supervision at all times. Offered based on demand only.

**YOUTH LACROSSE** - Newly offered four week camp introduces new players to the basics of lacrosse by teaching the fundamentals of the sport. All safety equipment is used and participants do not need to bring anything but the desire to learn the sport of lacrosse. Camp T-Shirt is provided if registered before the deadline.

## ADULT SPORTS

**ADULT SOFTBALL**- Tuesday coed, Wednesday Men's 35+ or Open Division, Thursday Men's Open Division and another Friday Men's 35+ league are offered annually. Leagues run during the Spring, Summer and Fall for ten weeks each. The cost of the leagues include a scorekeeper, umpire, balls and awards for league champions.

**40+ SOFTBALL** - This pick-up format league plays 8 week seasons for those who want to bring back the youth in their softball lives. Teams are formed from a free agent list or a team can come into the league as a unit. Men ages 45+ and women 40+ play in this coed league where fun and exercise is a focus but younger players are allowed to round out teams each week as necessary.

**ADULT 5x5 Basketball** - These Sunday afternoon leagues are offered throughout the year and run for eight weeks seasons. League fees include a scorekeeper, league officials and award for league champions. Games are played at the CSD Gym and are competitive in nature.

**ADULT 3x3 Basketball** - Eight-week long seasons are planned throughout the year on Wednesday evenings at the CSD Gym. League fees cover a gym supervisor and awards for league champs.

**ADULT OPEN GYM BASKETBALL** - Monday and Thursday nights are open gym basketball opportunities for adults to drop in and play 4 on 4 pick up games. Players of all skill levels are welcome. Open gym is year round. Players have the option of paying each night or purchasing a 5 week pass which saves them money.

**ADULT 7 vs 7 COED SOCCER LEAGUE** - For adults 18 and older this coed league plays on Wednesday evenings. The season consists of 8 weeks and played on the synthetic field at Promontory Community Park. Top 4 teams advance to playoffs. League fees include a field supervisor, referees, balls, and awards for league champs.

**ADULT FLAG FOOTBALL** - Adults can test their football skills in this "pass only" league without the contact of the traditional sport. Teams play on Sunday afternoons on our synthetic field for 8 week seasons in the Spring and Fall. Fees include officials, scorekeeper and flags. Teams provided their own jerseys.

**COED VOLLEYBALL (6 vs 6)** - Coed teams play once a week for 8 weeks based on seasonal interest and gym availability. League fees include a scorekeeper, official, ball, and awards for league champions. Note: Not offered every year.

**BOCCE BALL** - League play is for the relaxation and enjoyment of both players and spectators.

## YOUTH AND ADULT TENNIS

**TENNIS** - Pee-Wee, Junior and Adult levels are offered through the Recreation Department. Classes are offered at Promontory Community Park and Stephen Harris Park. Private lessons are also available for all ages and skill levels.

**SPECIAL INTEREST**

**CONTRACT CLASSES** - Special interest classes led by independent contractors are offered throughout the year for all ages, abilities and interests. The District's Recreation staff strives to offer an array of interesting programs to meet resident's interests, needs and hobbies. Youth offerings include (but are not limited to): Certified Babysitting, CPR & First Aid, Various Art camps/classes, Healthy Cooking, Youth Dance (Jazz, Hip Hop, Ballet, Tap, etc.) Foreign & Sign Language, Theater, Drama, Gymnastics, Cheer, Fencing, Archery, Bocce Ball, Equestrian, Martial Arts, Sailing, Rowing, Wake Boarding and Kayaking. Adult offerings include (but are not limited to): First Aid and CPR, Drawing, Painting, Dance (Ballroom, Country Line, Belly), Fitness (Tai Chi, Boot camp, Yoga, Pilates, Zumba, etc.), Kayaking, Foreign & Sign Language, Cooking, Piano and Martial Arts, Photography.

**SPECIAL EVENTS**

**GENERAL SPECIAL EVENTS** - Events offered throughout the year have been included: Spring Egg Hunt, Spring & Fall Community Garage Sale, Spring & Fall Community Clean-Up, Daddy & Me Valentine Dance, Renew California Communities, The Mom Prom (Dance for moms and sons), Holiday Tree Lighting (co-sponsored with Chamber of Commerce & Town Center), Breakfast with Santa and Park Dedications.

**SATURDAY NIGHT IN THE PARK** - Annual summer family festivities at Community Park features: Live bands, inflatable's, business expo and concessions. This event is coordinated in collaboration with the Chamber of Commerce.

**FRIDAY NIGHT SUMMER CONCERTS** - These free five concerts are held in June, July & August at the Community Park and include: inflatable's, food vendors and live music.

**Holiday Lights in the Hills** - This 2nd Annual event will kick off the holiday spirit and will include: Illumination of Community Holiday Tree, lighted displays from multiple businesses/agencies, art/craft boutique and much more!



## **AQUATICS**

**RECREATION SWIM** - The CSD Pool will be open for recreation swim on weekends in May and September and daily June through August. The hours will vary based on the day of the week and the location.

**POOL SPONSORS** - The Community Pool has partnered with local businesses to promote a safe and healthy lifestyle by educating families on the risks of drowning and the benefits of learning how to swim.

**FAMILY SEASON SWIM PASSES** - Swim passes are designed to give community members the opportunity to enjoy the EDH Community Pool without the hassle of paying an entry fee every time. It also gives families the opportunity to use the facilities at a discounted rate and be able to spend time together as a family at the pool.

**GROUP SWIMMING LESSONS** - Available for all children and adults who wish to learn to swim. Classes meet for two weeks, Monday-Thursday for 30 minutes. Class size ranges from 3-5 depending on the lesson level. The Community Pool also offers post-season lessons.

**PRIVATE SWIMMING LESSONS** - Offered to participants ages 3 and over. Any level of swimmer is encouraged to take a private swim lesson. Private swim lessons are the most effective way to improve swimming skills. Classes meet one week, Monday-Thursday, for 30 minutes. The instructor caters to whatever the participant would like to work on and focuses on improving individual skills. Lessons are offered at the Community Pool.

**DIVING LESSONS** - Offered at the Community Pool, for participants 8-17 years of age. Divers participate in group lessons taught by a local Dive Coach, Mike Brown. Classes review the basics of diving; approach, takeoff, positions, entry and safety. They will continue towards the more advanced class with more information and greater detail of the sport of diving. Classes are two weeks, Monday-Thursday, for 50 minutes.

**WATER POLO JR LEAGUE** - This program caters to swimmers between the age of 8-14 the opportunity to learn the game of waterpolo. This program will run on Sundays year round and is a feeder program for youth that want to eventually play on a high school team.

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**SWIM-4-FITNESS** - Swimmers, ages 16 and older, with little or no experience can participate as well swimmers who swam in High School or College. Participants can use a posted work out or just practice on their own. Practices are Monday/Wednesday/Friday from 5:30am - 7:00am.

**JR. LIFEGUARD PROGRAM** - This program teaches youth, ages 11-14 the experience of Aquatic Staff personnel. Participants learn life guarding techniques, first aid, swimming rescues, swim instruction and other aquatic functions from the American Red Cross Guard Start Program. The goal, is for participants to join the EDH Aquatic staff upon reaching their 15 birthday. As part of the program, the Jr. Lifeguards have an opportunity to work directly with many lifeguards and swim instructors.

**SWIM CLINICS**-The Community Pool now offers Fall, Winter & Spring Swim clinics for high school, TAZ and other swimmers that want to work on fine-tuning their strokes

**YOUTH TRIATHLON CAMPS** - Camps are established for participants interested in learning the components of a triathlon and how to train for an event. The camp is 8 one-hour sessions and concludes with a mini triathlon. Basic swimming, biking, running, area transitions and nutrition topics covered in camp. Camps are a stepping stone for those wishing to compete in the "Iron Hills" Youth Triathlon.

**"IRON HILLS" YOUTH TRIATHLON** - The CPRS Award Winning Youth Triathlon is scheduled for Saturday, August 25 in the Community Park. This event is in partnership with "Capitol Adventure". Youth ages 7-15 years are able to participate in this exciting event with an additional Pee-Wee division for children 6 and under.

### **SENIOR PROGRAMS**

Since 2006, the CSD has collaborated with El Dorado County to provide programs and on site staff at the County's El Dorado Hills Senior Center. The Senior Center includes a library with computer access, two card/game rooms, a conference room, small lobby area, commercial kitchen; and a multi-purpose room for daily Senior Nutrition, classes and activities, special events, monthly movies, the Computer User Group and regular scheduled gatherings. The Senior Center offers an array of enticing fee based and free programs giving participants a variety of choices. Programs are offered weekdays, and have expanded into additional evening and Saturday programs.

The Senior Center offers ongoing weekly and monthly programs and additional special interest programs and classes. Year-round weekly programs include: Pinochle and Canasta, Painting Pals, Jam, Knit & Crochet, Bridge Practice, Armchair Fitness, Chair Yoga, Forever Fit (4 different classes), Fun Bingo, Dominoes, Cribbage and the Fun Time Band rehearses two afternoons per week. Regular monthly program offerings include: Movies of the Month, French Club, Book Club, a Computer User Group, concerts featuring the Senior Fun Time Band, various guest speakers on senior health, safety and community related issues. Special parties are offered around holidays such as Mardi Gras, Leap Day, Valentines, St. Pats, the first day of Summer, a Christmas Carol sing-along, Halloween etc. Special interest class offerings include: Cooking, Watercolors, Acrylics and Mixed -Media Art, Lets Uke! (ukulele lessons), Line Dance, Mah Jongg, Jewelry Making, Getting to Know Your Digital Camera, Spanish, Memoir Writing, Learn to Knit and Crochet, Astronomy Lectures, and Bridge programs, games and instructional programs. Held at the CSD, four special event luncheons are co-hosted with the El Dorado County's Senior Nutrition program. These special events are attended by over 200 area Seniors. Senior Center staff also work collaboratively with El Dorado County to provide programs such as Senior Legal Services, a Caregiver Support Group, HICAP Insurance Counseling appointments and educational programs. During the summer months, we host an evening dinner or BBQ. Bus Trips to Lake Tahoe are scheduled 6 times annually. A quarterly Senior Newsletter, Senior Spotlight, is produced and mailed to over 1,100 Seniors on the CSD's Senior mailing list. Additionally, Senior activities and programs are listed in El Dorado County's Senior Times newspaper and the CSD's Activity Guide.

## TEENS

**SKATE PARK** - The skate park is a supervised facility and open to the public on a set schedule throughout the year. A signed waiver is required by each participant. They are required to wear a helmet, knee pads, and elbow pads at all times if they are under the age of 18, from whom it is optional. Safety classes and workshops will also be offered to promote safe skating and to help youth develop skillful and safe skating habits. The Skate park will host 3 Skateboard Competitions each year as well as special events and 4 weeks of Skate camp during the summer. New this year we are opening the park up to scooter riders for the first hour that the park is open. It is \$1 to skate or \$20 for a punch card with 30 sessions. There will also be a new Scooter Camp added in addition to the Skate Camps.

**TEEN CENTER**- The Teen Center serves students in 6th-12th grade. The Teen Center offers a computer lab, big screen TVs, video game stations, ping pong, foos ball, pool table, snack bar, and a 2000 sq foot deck in the back. Participants can hang with friends, enjoy crafts, classes, games and a variety of indoor and outdoor sports. The Teen Center is open Monday thru Friday throughout the year. The hours are 2:00 - 6pm when school is in session and offers a camps during breaks and during the summer. While there are camps running, current members can attend during normal Teen Center hours. During the summer they have the option to purchase a "summer pass" to attend during normal Teen Center hours.

**TEEN CAMPS**- The Teen Center will offer Teen Camps during school breaks that provide an action packed fun week for local teens. For the Summer of 2013, the Teen Center is hosting Teen eXtreme, a bridge program from our KydZonE eXtreme Summer Day Camp. There will be one major destination field trip on Thursdays as well as a lower-key desintation (movie theater or a CSD park for a BBQ). Participants will have a fully planned schedule of activities each day and can expect a true summer camp experience designed for teens.

**RECREATION DEPARTMENT**

**ACCOUNT DETAIL**

<b>REVENUE</b>	<b>1,080,678</b>
<p>The Recreation Department plans and implements recreation programs and leisure services for children, teens, adults, seniors and families. Example programs include: year round youth camps, youth development, dances, volunteer opportunities, volunteer park beautification projects, youth and adult sports, special interest classes, tennis programs, swim classes, teen center and skate park, youth dances, swim lessons, lifeguards, water polo, youth triathlon and training, summer concerts expanding senior programs and special events. Privates swim lessons, pool rentals for water polo, swim teams, private parties and the annual recreational swim team fees are included</p>	
<b>4000 BENEFITS AND TAXES</b>	<b>269,325</b>
<p>The district's share of the expense of employee retirement programs, health plan, payroll taxes and Worker's Compensation premiums paid by the district.</p>	
<b>5011 SALARIES - F/T</b>	<b>339,876</b>
<p>Full-time, permanent staff include one (1) Recreation Director, five (5) Recreation Supervisors, one (1) Recreation Coordinator. Salaries in 8000 also include 75% of benefited front office staff.</p>	
<b>5012 SALARIES - P/T</b>	<b>548,972</b>
<p>Part-time and seasonal on-line staff who work directly with the public and serve as face-to-face leaders to provide recreational opportunities and services offered by the department. Part-time hourly wages are disbursed among all of the program areas. Includes 75% of front office staff. For all staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs and emergencies.</p>	
<b>5013 OVERTIME</b>	<b>2,000</b>
<b>5120 EQUIPMENT SUPPLIES</b>	<b>11,135</b>
<p>Replacement or new equipment required for aquatics programs such as shade umbrellas, tables, backboard, and lifeguard equipment. Additional supplies are related to adult sports, year around youth programs and special events. Equipment, replacement furniture, safety equipment, repair tools for daily maintenance, and various indoor equipment supplies for the snack bar and Teen Center, Skate Park and Senior Center.</p>	
<b>5121 EQUIPMENT SERVICES</b>	<b>2,000</b>
<p>Recreation Department Copy machine maintenance contract</p>	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>145,350</b>
<p>Program supplies, crafts, art supplies, cooking supplies, games, props, admissions, tickets, games, decorations, refreshments, concessions, prizes, paper goods, sports equipment, signs/banners, awards, program shirts, score books, first aid supplies, floor tape, chalk, permits, pool supplies, and other program supplies.</p>	

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<b>5131 FUNCTIONAL SERVICES</b>	<b>83,633</b>
<p>Youth and adult sports officials, bus transportation for excursions and all field trips, entertainment/DJ services, water service, activity guide production, Staff and volunteer fingerprinting (head coaches). Hepatitis B inoculations, and services related to special events. Additional costs related to expanded programs, ticket purchases, special events, excursions, senior programs, skate park and teen center operations. Marketing and promotions for the District's 50th anniversary.</p>	
<b>5140 LANDSCAPE SUPPLIES</b>	<b>25,000</b>
<p>Supplies for volunteer projects.</p>	
<b>5142 CONTRACT SERVICE</b>	<b>25,418</b>
<p>Active Network fees for processing activity registration payments.</p>	
<b>5160 OFFICE SUPPLIES</b>	<b>3,175</b>
<p>Office supplies for administration and programs, including copier paper, ink cartridges for some printers, folders, binders, tape, file items and writing utensils.</p>	
<b>5162 POSTAGE SUPPLIES</b>	<b>15,830</b>
<p>Postage, including direct mailing of Recreation Activity Guide three times per year to every resident, post office box and business. Post card and special marketing postage for additional advertising purposes such as Senior Center and Teen Center newsletters.</p>	
<b>5171 PROFESSIONAL SERVICES</b>	<b>149,998</b>
<p>Service fees paid to ActiveNet for technical support, consultants, guest speakers and contract instructors. Special interest class instructors are contracted by the CSD and paid a percentage of the gross receipts collected for each class, workshop, program, etc. Graphic Design services to enhance all marketing material and special mailers for District programs. Summer Concert bands, sound and lighting expenses are also included in this account.</p>	
<b>5180 DUES AND PUBLICATIONS</b>	<b>1,600</b>
<p>For six (4) full-time employees: annual membership dues for California Park &amp; Recreation Society, LERN subscription, Teen Center publications and other subscriptions for trade publications such as Aquatics and Seniors.</p>	
<b>5190 ADVERTISING &amp; LEGAL NOTICES</b>	<b>1,000</b>
<p>Employee and instructor recruitment placed in various publications as well as paid advertisements for programs.</p>	
<b>5200 STAFF TRAINING</b>	<b>18,910</b>
<p>National Council on Aging Conference in 2014 for one (1) Recreation Supervisor. NAYS (National Alliance for Youth Sports) training for one (1) Recreation staff member, Computer Training, Recreation Leader training, Marketing, First Aid and CPR, various professional workshops. All training and workshops will be reviewed and carefully considered to aid each staff in their day to day direct job responsibilities.</p>	
<b>5202 LOCAL MEETINGS</b>	<b>875</b>
<p>Refreshments for meetings; meetings requiring meals or other associated costs. (CPRS, Commission on Aging, NCAMA, Chamber of Commerce, Service Groups, etc.)</p>	

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<b>5210 MILEAGE AND TRAVEL</b>	<b>960</b>
Mileage for CSD business including onsite visits to CSD facilities or school sites, flyer distribution, trainings and other meetings and events as required.	
<b>5230 RENTAL EQUIPMENT</b>	<b>12,244</b>
Photo copier. Equipment needed for volunteer projects such as tree chippers, etc.	
<b>5231 RENTAL FACILITIES</b>	<b>7,491</b>
Facility use fees at various school sites.	
<b>5240 PRINTING</b>	<b>35,275</b>
Fees associated with printing and distributing flyers, brochures, employee handbooks, three activity guides, and other specialty jobs that cannot be done in-house such as post cards, business cards, posters, etc.	
<b>5241 UTILITIES: PHONES</b>	<b>3,600</b>
Telephone service including office phones and Nextel phone/radios.	
<b>5540 EQUIPMENT AND VEHICLES</b>	<b>7,500</b>
Enclosed trailer	
<b>TOTAL RECREATION</b>	<b>-630,489</b>

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<b>Recreation Total</b>					
<b>Acct. No.</b>	<b>Account Title</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Forecast</b>	<b>2013-14 Budget</b>
<b>Revenue</b>					
	Department Revenue	1,247,240	859,706	861,206	1,080,678
<b>Expense</b>					
4010	Payroll Taxes	89,263	97,621	97,183	102,101
4120	Employee Benefits	81,703	69,557	69,557	76,507
4130	PERS - Retirement	65,069	65,851	65,851	75,789
4140	Life Insurance	382	642	642	642
4150	Workers Comp.	11,245	13,524	13,524	14,286
5011	Salary Expense - Full-time	301,111	326,831	326,831	339,876
5012	Salary Expense - Part-time	447,897	527,237	522,134	548,972
5013	Overtime Expense	222	2,000	2,000	2,000
	<b>Total Salary &amp; Benefits</b>	<b>996,893</b>	<b>1,103,262</b>	<b>1,097,722</b>	<b>1,160,173</b>
5120	Equipment Supplies	2,881	6,935	6,935	11,135
5121	Equipment Services	1,819	2,000	2,000	2,000
5130	Functional Supplies	125,437	138,492	138,493	145,350
5131	Functional Services	101,874	112,754	112,754	83,633
5138	Irrigation Supplies	58	0	0	0
5139	Small Tools/Supplies	492	0	0	0
5140	Landscape Supplies	18,868	20,000	20,000	25,000
5142	Contract Service	42,778	30,000	30,000	25,418
5160	Office Supplies	2,149	3,175	3,175	3,175
5162	Postage	4,973	15,830	15,830	15,830
5171	Professional Services	171,527	142,560	142,560	149,998
5180	Dues & Publications	1,284	1,150	1,150	1,600
5190	Public & Legal Notices	2,224	475	475	1,000
5200	Staff Training	6,122	14,109	14,109	18,910
5202	Local Meetings	110	75	75	875
5210	Mileage	859	975	975	960
5230	Rental Equipment	10,489	12,244	12,244	12,244
5231	Rental Facilities	4,128	7,677	7,677	7,491
5240	Printing	38,139	34,690	34,690	35,275
5241	Telephone	1,731	3,600	3,600	3,600
	<b>Total Services &amp; Supplies Expense</b>	<b>537,940</b>	<b>546,741</b>	<b>546,742</b>	<b>543,494</b>
<b>Capital Expenditures</b>					
5540	Equipment & Vehicles	0	0	0	7,500
	<b>Total Fixed Asset Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,500</b>
	<b>Total Expenses</b>	<b>1,534,832</b>	<b>1,650,003</b>	<b>1,644,464</b>	<b>1,711,167</b>
	<b>Net Income/Loss</b>	<b>-287,592</b>	<b>-790,297</b>	<b>-783,258</b>	<b>-630,489</b>



## **Fiscal Year 2014 Capital Projects Fund Description**

The Capital Projects Fund accounts for the acquisition and construction of capital assets. Typically, a capital project encompasses a purchase of land or 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 a five-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities as well as the ongoing maintenance and renovation of existing District infrastructure.

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

1. **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.
  
2. **Park Impact Fee:** A charge to developers for the cost of park improvements needed to serve a new development. Park impact fees provide up-front financing for the expansion of public facilities needed to serve a new development. The current fee(s) are listed below and are paid with the application for a building permit.

Single Family:	\$9,806
Single Family – Serrano:	\$2,452
Age Restricted:	\$5,736
Multifamily:	\$8,103
Multifamily – Serrano:	\$2,025
Mobile Home:	\$7,184

3. **Quimby In Lieu Fee:** The California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. Under this authority, the District requires 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 times the number of dwelling units. The District, at its option, may elect 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.

4. **Debt:** Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds (general Obligation bonds, Mello Roos funding) or certificates of participation (COPS).
5. **LLAD:** Special assessments are levied on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other levies in that the maximum assessment is the increase in property value created by the improvements.
6. **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 such as the 2002 Resources Bond Act – Per Capita Allocation. Conditions of use often apply to these funding sources.

It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts.

1. **Deferred Maintenance Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation. The current reserve for this purpose is \$538,659.
2. **Contingency Reserve:** A budgetary reserve set aside to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. This reserve also serves as a resource to fund on-going operations from July through December, or until property tax revenues are received from the County. In Policy 3272.20, Contingency is set at 15% of revenues. The budgeted reserve is \$1,102,236.
3. **Capital Deficiency Reserve:** This reserve is to provide funds required by the AB 1600 Nexus Study to complement park impact fees. These funds are also to be used to improve the established areas of El Dorado Hills CSD and bring the current level of service to the same standard that new resident fees provide. The current reserve for this purpose is \$4,425,510.
4. **Opportunity Fund:** This fund has been established to provide matching funds for unforeseen projects that may be requested by groups or constituents within the CSD boundaries. The current reserve for this purpose is \$50,000.

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**El Dorado Hills Community Services District**

FY2014 CAPITAL EQUIPMENT, IMPROVEMENTS, AND DEFERRED MAINTENANCE BUDGET

GENERAL FUND

**Funding Sources**

General Fund (GF)	272,117
GF Deferred Maintenance/Replacement Reserve	406,524
Lighting and Landscape Assessment District Reserves	409,142
<b>Total Funding Sources</b>	<b><u>\$ 1,087,783</u></b>

<b>Capital Expenditures</b>	<b>General Fund</b>	<b>2013-14</b>
<b>Location:</b>	<b>Capital Improvements/Equipment:</b>	<b>Request</b>
CAB	ADA Ramp and related improvements	\$ 20,000
CAB	Kitchen renovation	\$ 75,000
CAB/Pavilion/Teen Center/Parks Building	ADA Door Openers	\$ 36,000
Community Park	Corner Sign	\$ 38,000
Community Pool	Line Conditioner for Aquatics Center Pump System	\$ 12,000
Equipment	Enclosed Trailer	\$ 7,500
Equipment	Mobile Concession Trailer	\$ 10,000
Finance	Springbrook Software	\$ 68,617
Fisher Building	ADA Ramp	\$ 5,000
		<u>272,117</u>

<b>Location:</b>	<b>General Fund</b>	
	<b>Deferred Maintenance Projects and Equipment:</b>	
EDH Community Park - Playground	Playground Fiber	2,146
EDH Community Park - Playground	Playground resurfacing	45,000
Jeff Mitchell Field	Iron Fence Painting	2,176
Jeff Mitchell Field	Irrigation Controller	11,467
Bass Lake Park	Irrigation Controller	8,000
Bertelsen	Asphalt Repair	2,332
Bertelsen	Asphalt Sealing	7,342
CAB	Post repair - Breezeway	30,000
Buildings	Miscellaneous Repairs and Replacement	8,000
EDH Community Park - Buildings	CAB Bleachers	65,000
Oak Knoll	Roof Repairs	1,128
Pavilion	Exterior Repairs	2,172
Pavilion	Trellis Work / Replacement	30,384
Pavilion	Wood Siding	1,752
Bertelsen	Water Feature Equipment	2,532
Stephen Harris Park	Irrigation Controller	10,034
Stephen Harris Park	Turf Renovation	11,654
Ridgeview Park	Turf Renovation	12,000
Art Weisberg Park	Garbage Cans	522
Reid White Duck Ponds	Picnic Tables	464
Overlook Park	Irrigation Controller	11,109
Waterford Park	Irrigation Controller	10,034
Pool	Concrete deck repairs	110,000
Vehicles	Gator 1	10,638
Vehicles	Gator 2	10,638
		<u>406,524</u>

<b>Total General Fund Capital Improvements and Deferred Maintenance</b>	<b><u>\$ 678,641</u></b>
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El Dorado County Resolution #109-2016 EXHIBIT "A"

**El Dorado Hills Community Services District**

FY2014 CAPITAL EQUIPMENT, IMPROVEMENTS, AND DEFERRED MAINTENANCE BUDGET  
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS

<b>Capital Expenditures</b>	<b><i>Lighting and Landscape Assessment Districts (LLAD's)</i></b>	<b>2013-14 Request</b>
<b><i>Location:</i></b>	<b><i>Capital Improvements:</i></b>	
Creekside Greens	Shade Structure	26,000
Highland Hills 1,2,4	Entry redesign	56,000
North Commercial	Landscape Improvements	125,000
		<hr/>
		207,000

El Dorado County Resolution #109-2016 EXHIBIT "A"

**El Dorado Hills Community Services District**

FY2014 CAPITAL EQUIPMENT, IMPROVEMENTS, AND DEFERRED MAINTENANCE BUDGET  
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS

<b>Capital Expenditures</b>	<b><i>Lighting and Landscape Assessment Districts (LLAD's)</i></b>	<b>2013-14</b>
<b><i>Location:</i></b>	<b><i>Deferred Maintenance Reserve Projects and Equipment:</i></b>	<b>Request</b>
Bass Lake B	Lighting	4,000
Creekside Greens	Wrought Iron Paint	6,785
Creekside Greens	Railings Paint	241
Creekside Greens	Irrigation Controller Replacement	9,184
Creekside Greens	Tree Maintenance	2,755
Crescent Ridge	Asphalt Sealing	1,484
Crescent Ridge	Asphalt Repairs	2,161
Crescent Ridge	Tree Maintenance	459
Francisco Oaks	Asphalt Sealing	1,054
Francisco Oaks	Asphalt Repairs	1,317
Francisco Oaks	Irrigation	663
Francisco Oaks	Tree Maintenance	2,895
Francisco Oaks	Plant Replacement	603
Green Valley Hills	Shrub Replacement	603
Highland Hills 1,2,4	Plant Replacement	344
Highland Hills 1,2,4	Pilaster Maintenance	827
Highland Hills 1,2,4	Entry Sign Refinishing	689
Highland Hills 3	Irrigation Controller Replacement	12,062
Highland Hills 3	Plant Replacement	603
Highland Hills 3	Pilaster Maintenance	3,124
La Cresta	Plant Replacement	2,412
La Cresta	Brick Pilasters	1,327
La Cresta	Wood Fence Replacement	36,450
Lake Forest Park	Wrought Iron Paint	4,056
Lake Forest Park	Iron Gates	1,261
Lake Forest Park	Perimeter Fire Break	5,226
Lake Forest Park	Playground Surfacing	2,882
Murray Homestead	Walkways	4,026
Murray Homestead	Irrigation Controller Replacement	11,480
North Commercial	Irrigation Controller Replacement (4)	18,191
North Commercial	Turf Renovation	1,088
Oak Tree	Asphalt Sealing	2,810
Oak Tree	Asphalt Repairs	1,054
Oak Tree	Tree Maintenance	603
Promontory	Tree Maintenance	2,845
Promontory	Hardscape Repair	1,206
Promontory	Windscreen	940
Roadway	Bark Replacement	2,800
Silva Valley	Walkways	35,447
Silva Valley	Pilaster Maintenance	7,008
Silva Valley	Wood Benches	1,206
Silva Valley	Garbage Cans	1,266
Stonegate	Tree Maintenance	2,895
Stonegate	Garbage Cans	1,086
Wild Oaks	Sign Repair/Replacement	724
		<hr/>
		202,142
		<hr/>
<b>Total LLAD Capital Improvements and Deferred Maintenance</b>		<b>\$ 409,142</b>

**El Dorado Hills Community Services District  
FY2014 CAPITAL PROJECT BUDGET**

**FUNDING SOURCES**

General Fund	GF	\$	1,263,697
Park Impact Fees		PIF	\$ 366,706

**CAPITAL PROJECTS**

	<u>Prior Year Funding</u>		<u>2013-14 Request</u>	<u>Total</u>
940 <b>Community Park - Dog Park</b> Complete design plans, update SUP, improve site access	50,000	50,000	50,000	100,000
938 <b>Ridgeview Park</b> Renovation of existing neighborhood park	50,000		-	50,000
942 <b>Veteran's Memorial</b> Administration and inspections	25,617		-	25,617
927 <b>Windsor Point Park</b> Construction of neighborhood park, following formation of LLAD to maintain park.	450,674	103,697	103,697	554,371
944 <b>Community Park Field Renovations</b> Renovation of existing fields	-	160,000	160,000	160,000
946 <b>Jeff Mitchell Park</b> Design and construction of restroom/concession stand building	-	375,000	375,000	375,000
947 <b>Jeff Mitchell Park</b> Design and construction of batting cages	-	75,000	75,000	75,000
948 <b>Kalitheia Park</b> Design and construction of restroom (2 units)	-	300,000	300,000	300,000
949 <b>Pavilion Renovation</b> Renovate interior meeting area	-	200,000	200,000	200,000
62 <b>Promontory Lease Payment</b> Payments due October and May	2,575,202		344,206	2,919,408
<b>Government Fees</b> 3% of PIF received	N/A		22,500	22,500
<b>Total Allocation</b>		<b>\$ 1,263,697</b>	<b>\$ 366,706</b>	<b>\$ 1,630,403</b>
			<b>\$</b>	<b>\$ 5,626,055</b>

**COVENANTS, CONDITIONS AND RESTRICTIONS  
Fiscal Year 2013-2014**

**Source of Authority:**

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the CC&Rs.

**Activity Description:**

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts.

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

**Funding Source:**

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of \$10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

**COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL**

<b>BEGINNING FUND BALANCE</b>	<b>-1,744</b>
<b>3100 ASSESSMENTS</b>	<b>144,705</b>
Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	
<b>3510 DESIGN REVIEW FEES</b>	<b>24,000</b>
Fees collected for permits	
<b>3170 INTEREST</b>	<b>20</b>
<b>TOTAL REVENUE</b>	<b>168,725</b>
<b>4000 BENEFITS AND TAXES</b>	<b>18,870</b>
This Fund's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.	
<b>5011 SALARIES - F/T</b>	<b>25,263</b>
Full-time salary in Compliance and Design Review includes a portion attributable to the Design Review Clerk (.375 FTE).	
<b>5012 SALARIES - P/T</b>	<b>58,973</b>
Salary for CC&R Enforcement.	
<b>5130 FUNCTIONAL SUPPLIES</b>	<b>50</b>
Miscellaneous operational supplies such as name plates and name tags.	
<b>5131 FUNCTIONAL SERVICES</b>	<b>100</b>
Remote County access fee for four (4) users.	
<b>5132 GOVERNMENT FEES AND PERMITS</b>	<b>1,447</b>
The fee charged by the County for assessment billing and collection.	
<b>5162 POSTAGE</b>	<b>50</b>
<b>5171 PROFESSIONAL SERVICES</b>	<b>750</b>
Inspection Services.	
<b>5172 LEGAL SERVICES</b>	<b>8,000</b>
Counsel services primarily for CC&R enforcement.	
<b>5180 DUES &amp; PUBLICATIONS</b>	<b>12,200</b>
Subscription to Metro Scan for DRC/CC&R. Comcate	
<b>5202 LOCAL MEETINGS</b>	<b>1,100</b>
DRC meeting refreshments and DRC thank you luncheon.	
<b>5210 MILEAGE</b>	<b>400</b>
<b>5260 ENGINEER REPORT FEES</b>	<b>575</b>
<b>5265 ADMINISTRATIVE OVERHEAD</b>	<b>36,564</b>
Expenses resulting from support services and supplies.	
<b>TOTAL EXPENSES DESIGN REVIEW &amp; COMPLIANCE</b>	<b>164,342</b>
<b>NET INCOME/(LOSS)</b>	<b>4,383</b>
<b>YEAR END FUND BALANCE</b>	<b>2,639</b>



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Fund #11		Design Review & Compliance			
Acct. No.	Account Title	2011-12 Actual	2012-13 Budget	2012-13 Forecast	2013-14 Budget
	<b>Beginning Fund Balance</b>	-80,669	-44,584	-39,400	-1,744
	<b>Revenue</b>				
3100	Compliance Assessment	144,010	144,315	144,315	144,705
3510	Design Review Fees	23,745	24,000	24,000	24,000
3150	Interest	26	0	20	20
	<b>Total Revenue</b>	<b>167,781</b>	<b>168,315</b>	<b>168,335</b>	<b>168,725</b>
	<b>Expense</b>				
4010	Payroll Taxes	5,255	4,985	4,985	7,585
4120	Employee Benefits	10,379	10,350	10,350	5,106
4130	PERS - Retirement	4,593	6,836	6,836	5,757
4150	Workers Comp.	228	276	276	421
5011	Salary Expense - Full-time	35,191	32,205	32,205	25,263
5012	Salary Expense - Part-time	16,941	23,024	23,024	58,973
5013	Overtime Expense	7	0	39	0
	<b>Total Salary &amp; Benefits</b>	<b>72,594</b>	<b>77,676</b>	<b>77,715</b>	<b>103,106</b>
5130	Functional Supplies	0	0	18	50
5131	Functional Services	312	0	288	100
5132	Government Fees & Permits	1,433	1,443	1,443	1,447
5142	Contract Service	88	0	0	0
5160	Office Supplies	29	300	0	0
5161	Office Services	146	150	0	0
5162	Postage	0	200	0	50
5171	Professional Services	1,076	1,200	700	750
5172	Legal Services	5,163	10,000	8,000	8,000
5180	Dues & Publications	12,284	8,600	10,724	12,200
5202	Local Meetings	666	750	2,077	1,100
5210	Mileage	238	0	400	400
5240	Printing	302	300	0	0
5241	Telephone	0	300	0	0
5260	Engineer Report Fees	602	575	575	575
5265	Administrative Overhead	30,880	28,739	28,739	36,564
5290	Miscellaneous	700	0	0	0
	<b>Total Services &amp; Supplies Expense</b>	<b>53,918</b>	<b>52,557</b>	<b>52,965</b>	<b>61,236</b>
	<b>Total Expenses</b>	<b>126,512</b>	<b>130,233</b>	<b>130,680</b>	<b>164,342</b>
	<b>Net Income/Loss</b>	<b>41,269</b>	<b>38,082</b>	<b>37,655</b>	<b>4,383</b>
	<b>Year End Fund Balance</b>	<b>-39,400</b>	<b>-6,502</b>	<b>-1,744</b>	<b>2,639</b>

**LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS**  
**Fiscal Year 2014**

**Source of Authority:**

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

**Activity Description:**

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

**Funding Source:**

The Assessments Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

**Engineers Report:**

An Assessment Engineer provides a formal Engineer's Report annually. SCI Consulting Group published the final report, which was brought to the Public Hearing in June 2013. For detail, please refer to the official document, available at the District's Finance Department, or on the District's website [www.edhcsd.org](http://www.edhcsd.org).

**Changes for Fiscal Year 2014:**

For the 2013-14 budgets, staff once again evaluated the Browning Reserve for deferred maintenance, and have budgeted repairs and replacements as needed. Six of the landscape and lighting district's continue to struggle financially due to incorrect cost assumptions during formation as well as a cost inflationary factor not being included in some areas. In fiscal year 2012 and 2013 District staff and the Assessment Engineer planned to conduct an LLAD survey to ascertain the readiness of property owners to revote the assessments at a higher level, or to lower the level of service to match revenues; however, due to staffing vacancies this project is now planned for fiscal year 2014. Areas that will need to be addressed are Green Valley, Promontory, Oakridge, La Cresta, Bass Lake A, and Hollow/Laurel Oaks.

In eleven other areas funding is more than adequate to cover the costs of maintenance and therefore assessments are recommended to be set below the maximum allowed amount. These areas are: Stonegate, Lake Forest, Marina Hills, Highland Hills 3/4, Wild Oaks Maintenance and Operations, Creekside A&B, Bass Lake B, Francisco Oaks, North Commercial Blvd, Valley View, and Lake Forest Park.

The authorized maximum assessment rates for nine LLAD's is subject to an annual adjustment tied to the Consumer Price Index; five of these areas are proposed to be assessed the maximum in fiscal year 2014. These areas are: Promontory, Silva Valley, Highland View, Hollow Oaks, and Windsor Point Park. In addition, in prior years Marina Hill, Creekside A/B, Bass Lake B, and North Commercial Boulevard district assessments were reduced due to funding that had accumulated in these areas over the years that was sufficient to help cover the cost of maintenance; as of 2014 it is necessary to increase the assessments in these areas to fund maintenance and repairs.

The Landscape and Lighting Assessment District budgets have been subsidized according to District policy 3240. Subsidy by the General Fund has been adjusted to reflect the updated Engineer's analysis regarding general benefit to include between 10% and 13% for the village and neighborhood parks and 1.5% for all other landscape and lighting improvements within assessment districts. Promontory Community Park contribution from the General Fund remains at 75%.

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Acct. No.	Account Title	Stonegate 20	Green Valley 21	Promontory (Kali <sup>thea</sup> ) 22	Promontory (CP) 22	Oakridge 23	Oaktree 24	Crescent 26	La Cresta 27	Lake Forest 30	Marina 31	Highland Hills 3 35	WOP Maint. 38	WOP Bond 61	Silva Valley 39	Bass Lake A 40	Roadway 41	Highland Hills 1&2 42	
<b>Revenues:</b>																			
3100	Assessment Revenue	33,600	17,072	101,391	101,391	16,498	19,360	25,553	16,147	19,203	4,142	18,792	36,960	70,483	82,579	27,522	97,035	19,514	
3300	Transfer In from General Fund	582	262	10,953	250,300	371	223	440	786	213	74	408	4,710	0	14,472	648	1,606	1,094	
<b>Expenditures:</b>																			
4010	Payroll Taxes	456	71	731	5,349	125	68	256	120	170	37	71	413	0	746	431	1,518	170	
4120	Employee Benefits	935	205	2,223	15,717	338	152	696	371	537	86	205	1,187	0	2,036	935	4,264	438	
4130	PERS - Retirement	798	189	1,661	10,898	295	143	604	322	455	84	189	1,008	0	1,705	798	3,638	375	
4150	Workers Comp.	384	56	603	4,501	102	55	209	97	138	29	56	334	0	618	362	1,250	140	
5011	Salary Expense - Full-time	3,509	838	7,287	47,841	1,305	636	2,670	1,422	2,006	376	838	4,457	0	7,501	3,509	16,018	1,655	
5012	Salary Expense - Part-time	1,974	0	1,296	14,930	185	185	370	0	0	74	0	432	0	1,357	1,666	1,974	370	
5013	Overtime Expense	72	17	149	979	27	13	55	29	41	8	17	91	0	153	72	328	34	
	<b>Salary &amp; Benefits</b>	<b>8,128</b>	<b>1,376</b>	<b>13,948</b>	<b>100,215</b>	<b>2,378</b>	<b>1,252</b>	<b>4,860</b>	<b>2,362</b>	<b>3,348</b>	<b>695</b>	<b>1,376</b>	<b>7,922</b>	<b>0</b>	<b>14,117</b>	<b>7,773</b>	<b>28,990</b>	<b>3,182</b>	
5132	Government Fees & Permits	134	67	222	0	50	53	64	50	145	50	50	346	330	110	83	1,458	50	
5136	Playground Equipment	0	0	3,000	3,040	0	0	0	0	0	0	0	0	0	0	0	0	0	
5137	Park/Field Supplies	0	0	700	8,356	0	0	0	0	0	0	0	0	0	0	0	0	0	
5138	Irrigation Equipment	0	0	1,400	2,800	0	0	0	0	0	0	0	0	0	0	0	0	0	
5139	Small Tools	0	0	600	1,300	0	0	0	0	0	0	0	0	0	0	0	0	0	
5140	Landscape Supplies	1,000	700	2,700	13,610	800	500	800	800	700	50	800	2,900	0	1,200	800	5,000	500	
5142	Contract Service	7,500	6,500	25,100	35,835	11,831	1,900	7,000	1,500	1,500	550	3,000	11,800	0	22,800	8,100	25,500	2,000	
5150	Chemical Supplies	0	0	2,625	11,634	0	0	0	0	0	0	0	0	0	0	0	0	0	
5153	Deferred Maint/Replacement (under \$5,000)	3,981	603	0	4,991	0	4,467	4,104	3,739	0	0	3,727	724	0	2,472	0	2,800	1,860	
5220	Fuel Expense	500	500	500	500	500	500	500	500	500	0	500	500	0	500	500	500	500	
5231	Rental Facilities			1,650	0														
5241	Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0	400	0	0	0	
5242	Water	4,950	2,530	12,000	14,000	2,200	1,100	2,500	1,000	1,000	0	1,100	0	0	9,300	4,000	9,900	1,300	
5244	Electric	200	150	325	25,000	200	175	225	400	150	0	0	0	0	500	600	0	225	
5245	Street Lights	300	500	0	0	1,150	500	700	0	145	0	0	0	0	1,200	2,900	0	750	
5260	Engineer Report Fees	536	273	1,619	1,619	263	309	408	258	307	66	300	590	1,125	1,318	439	1,549	312	
5265	Overhead	11,569	4,286	17,869	110,833	5,368	4,135	8,141	5,362	6,438	3,525	4,286	11,450	0	14,949	18,019	31,350	6,235	
5300	Debt Service - Prin.	0	0	0	0	0	0	0	0	0	0	0	0	52,100	0	0	0	0	
5305	Debt Service - Interest	0	0	0	0	0	0	0	0	0	0	0	0	15,058	0	0	0	0	
	<b>Service and Supplies</b>	<b>30,671</b>	<b>16,108</b>	<b>70,309</b>	<b>233,518</b>	<b>22,363</b>	<b>13,639</b>	<b>24,442</b>	<b>13,609</b>	<b>10,884</b>	<b>4,241</b>	<b>13,763</b>	<b>28,310</b>	<b>68,614</b>	<b>54,749</b>	<b>35,442</b>	<b>78,057</b>	<b>13,731</b>	
<b>Capital Expenditures</b>																			
5525	Renovation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56,000	
5530	Land Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5560	Deferred Maint/Replacement (\$5,000 +)	0	0	0	0	0	0	0	36,450	0	0	12,062	0	0	42,455	0	0	0	
	<b>Capital Improvement/Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,450</b>	<b>0</b>	<b>0</b>	<b>12,062</b>	<b>0</b>	<b>0</b>	<b>42,455</b>	<b>0</b>	<b>0</b>	<b>56,000</b>	
	<b>Total Expenditures</b>	<b>38,799</b>	<b>17,484</b>	<b>84,258</b>	<b>333,733</b>	<b>24,741</b>	<b>14,891</b>	<b>29,302</b>	<b>52,421</b>	<b>14,231</b>	<b>4,936</b>	<b>27,201</b>	<b>36,232</b>	<b>68,614</b>	<b>111,321</b>	<b>43,215</b>	<b>107,047</b>	<b>72,914</b>	
	<b>Total Expenditures and Other Uses</b>	<b>38,799</b>	<b>17,484</b>	<b>84,258</b>	<b>333,733</b>	<b>24,741</b>	<b>14,891</b>	<b>29,302</b>	<b>52,421</b>	<b>14,231</b>	<b>4,936</b>	<b>27,201</b>	<b>36,232</b>	<b>68,614</b>	<b>111,321</b>	<b>43,215</b>	<b>107,047</b>	<b>72,914</b>	
	<b>Net Sources/Uses</b>	<b>-4,617</b>	<b>-150</b>	<b>28,087</b>	<b>17,958</b>	<b>-7,871</b>	<b>4,692</b>	<b>-3,310</b>	<b>-35,488</b>	<b>5,185</b>	<b>-720</b>	<b>-8,001</b>	<b>5,438</b>	<b>1,870</b>	<b>-14,271</b>	<b>-15,044</b>	<b>-8,406</b>	<b>-52,306</b>	
	Beginning Fund Balance, July 1st	88,719	29,590	433,695	0	16,073	40,280	44,582	58,320	45,627	12,655	47,740	171,771	56,735	207,544	34,221	869,540	96,058	
	Ending Fund Balance, June 30th	84,102	29,440	479,740	0	8,202	44,972	41,272	22,833	50,812	11,936	39,739	177,210	58,604	193,273	19,176	861,134	43,752	
<b>Less Reserve Requirements</b>																			
2809	General Reserve	37,273	0	0	0	0	18,232	15,837	0	25,168	0	6,490	29,259	12,404	19,394	0	49,545	0	
2810	Capital Improvement Reserve	0	0	0	0	0	0	0	0	0	0	0	121,864	0	0	0	350,000	0	
2811	Deferred Maintenance Reserve	26,687	7,150	83,472	218,444	0	16,640	9,283	816	15,821	6,017	17,979	7,023	0	123,278	1,026	412,783	9,282	
2812	Operating Reserve	16,295	7,343	35,388	140,168	8,202	6,254	12,307	22,017	5,977	2,073	11,425	15,217	0	46,755	18,150	44,960	30,624	
2813	Equipment Reserve	3,846	3,846	1,134	1,134	0	3,846	3,846	0	3,846	3,846	3,846	3,846	0	3,846	0	3,846	3,846	
2814	Sidewalk Reserve	0	11,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2816	Trail Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2818	Bond Reserve	0	0	0	0	0	0	0	0	0	0	0	46,200	0	0	0	0	0	
	<b>Total Reserved Fund Balance</b>	<b>84,102</b>	<b>29,440</b>	<b>119,994</b>	<b>359,746</b>	<b>8,202</b>	<b>44,972</b>	<b>41,272</b>	<b>22,833</b>	<b>50,812</b>	<b>11,936</b>	<b>39,739</b>	<b>177,210</b>	<b>58,604</b>	<b>193,273</b>	<b>19,176</b>	<b>861,134</b>	<b>43,752</b>	

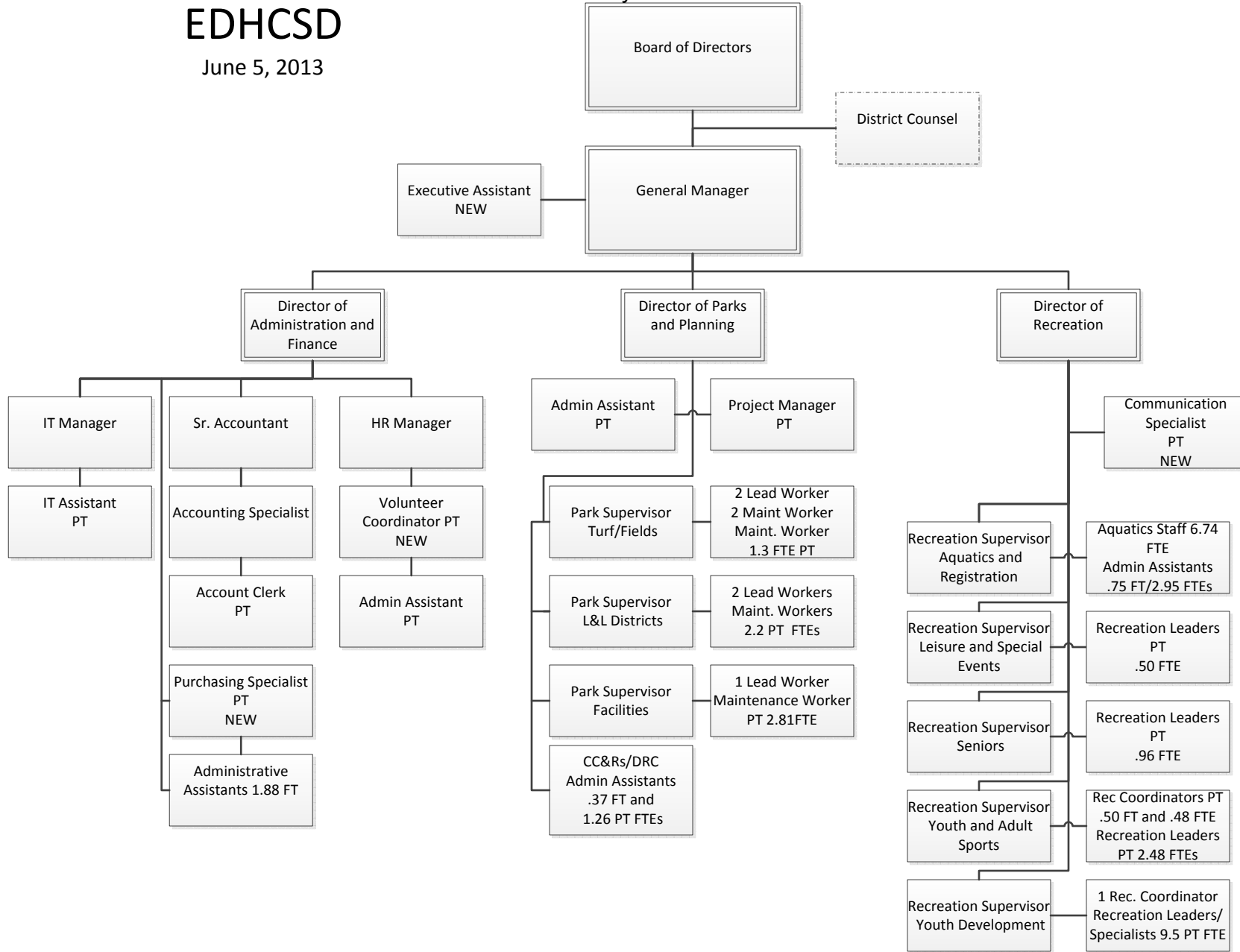
El Dorado County Resolution #109-2016 EXHIBIT "A"

Acct. No.	Account Title	Creekside 43	Bass Lake B 45	Francisco Oaks 32	Highland View 47	Laurel Oaks 37	North Commercial Blvd. 48	Valley View 50	Lake Forest 56	Windsor Point Park 57	Total
<b>Revenues:</b>											
3100	Assessment Revenue	93,294	54,327	29,080	54,008	36,569	136,870	0	104,335	22,906	1,238,629
3300	Transfer In from General Fund	14,543	903	433	9,015	7,166	3,641	0	7,941	2,616	333,401
<b>Expenditures:</b>											
4010	Payroll Taxes	720	844	288	492	952	1,561	0	656	226	16,472
4120	Employee Benefits	1,406	2,627	803	1,207	2,202	4,608	0	1,153	577	44,910
4130	PERS - Retirement	1,200	2,173	691	1,040	1,797	3,933	0	999	464	35,457
4150	Workers Comp.	607	695	237	409	796	1,272	0	550	185	13,687
5011	Salary Expense - Full-time	5,281	9,545	3,042	4,581	7,902	17,346	0	4,417	2,051	156,032
5012	Salary Expense - Part-time	3,393	395	370	1,296	3,480	1,111	0	3,517	642	39,016
5013	Overtime Expense	108	195	62	94	162	355	0	90	42	3,192
	<b>Salary &amp; Benefits</b>	<b>12,715</b>	<b>16,474</b>	<b>5,493</b>	<b>9,117</b>	<b>17,290</b>	<b>30,185</b>	<b>0</b>	<b>11,382</b>	<b>4,187</b>	<b>308,765</b>
5132	Government Fees & Permits	214	50	50	139	50	50	0	478	138	4,431
5136	Playground Equipment	30,000	0	0		300	0	0	750	0	37,090
5137	Park/Field Supplies		0	0		400	0	0	1,200	520	11,176
5138	Irrigation Equipment		0	0		400	0	0	750	520	5,870
5139	Small Tools		0	0		200	0	0	500	520	3,120
5140	Landscape Supplies	6,750	800	1,500	5,900	1,050	5,000	0	4,410	520	58,790
5142	Contract Service	17,529	5,200	2,600	18,467	10,017	23,000	0	22,339	8,300	279,869
5150	Chemical Supplies	200	0	0		250	0	0	400	200	15,309
5153	Deferred Maint/Replacement (under \$5,000)	2,996	4,000	6,532	4,026	0	1,088	0	8,199	0	60,309
5220	Fuel Expense	500	500	500	500	500	500	0	500	500	11,500
5231	Rental Facilities										1,650
5241	Telephone	384	0	550	384	394	0	0	340		2,452
5242	Water	5,600	2,700	2,420	4,950	2,800	3,300	0	5,300	2,800	96,750
5244	Electric	1,000	850	0	800	320	300	0	900	400	32,720
5245	Street Lights	0	1,900	0	0	691	950	0	0		11,686
5260	Engineer Report Fees	1,489	867	464	862	584	2,185	0	1,666	366	19,775
5265	Overhead	16,524	26,871	8,789	12,724	19,874	32,951	0	15,066	7,190	403,804
5300	Debt Service - Prin.	0	0	0	0	0	0	0	0		52,100
5305	Debt Service - Interest	0	0	0	0	0	0	0	0		15,058
	<b>Service and Supplies</b>	<b>83,186</b>	<b>43,738</b>	<b>23,406</b>	<b>48,752</b>	<b>37,830</b>	<b>69,324</b>	<b>0</b>	<b>62,798</b>	<b>21,974</b>	<b>1,123,458</b>
<b>Capital Expenditures</b>											
5525	Renovation	0	0	0	0	0	0	0	0	0	56,000
5530	Land Improvements	0	0	0	0	0	125,000	0	0	0	125,000
5560	Deferred Maint/Replacement (\$5,000 +)	15,969	0	0	11,480	0	18,191	0	5,226	0	141,833
	<b>Capital Improvement/Equipment</b>	<b>15,969</b>	<b>0</b>	<b>0</b>	<b>11,480</b>	<b>0</b>	<b>143,191</b>	<b>0</b>	<b>5,226</b>	<b>0</b>	<b>322,833</b>
	<b>Total Expenditures</b>	<b>111,870</b>	<b>60,213</b>	<b>28,899</b>	<b>69,350</b>	<b>55,120</b>	<b>242,700</b>	<b>0</b>	<b>79,406</b>	<b>26,161</b>	<b>1,755,056</b>
	<b>Total Expenditures and Other Uses</b>	<b>111,870</b>	<b>60,213</b>	<b>28,899</b>	<b>69,350</b>	<b>55,120</b>	<b>242,700</b>	<b>0</b>	<b>79,406</b>	<b>26,161</b>	<b>1,755,056</b>
	<b>Net Sources/Uses</b>	<b>-4,033</b>	<b>-4,983</b>	<b>614</b>	<b>-6,326</b>	<b>-11,386</b>	<b>-102,190</b>	<b>0</b>	<b>32,870</b>	<b>-639</b>	<b>-183,027</b>
	Beginning Fund Balance, July 1st	165,803	68,563	78,548	62,246	64,932	314,813	150,811	121,225	32,119	3,312,211
	Ending Fund Balance, June 30th	161,770	63,580	79,162	55,920	53,546	212,623	150,811	154,094	31,480	3,129,184
<b>Less Reserve Requirements</b>											
2809	General Reserve	56,626	2,412	11,191	2,385	0	100,452	29,467	5,212	16,859	438,206
2810	Capital Improvement Reserve	0	0	0	0	0	0	0	0	0	471,864
2811	Deferred Maintenance Reserve	39,416	32,033	51,988	20,562	26,549	7,702	0	113,831	2,500	1,250,282
2812	Operating Reserve	46,985	25,289	12,137	29,127	23,151	101,934	121,344	33,350	10,987	827,461
2813	Equipment Reserve	3,846	3,846	3,846	3,846	3,846	2,535	0	1,701	1,134	69,174
2814	Sidewalk Reserve	0	0	0	0	0	0	0	0	0	11,100
2816	Trail Reserve	14,897	0	0	0	0	0	0	0	0	14,897
2818	Bond Reserve	0	0	0	0	0	0	0	0	0	46,200
	<b>Total Reserved Fund Balance</b>	<b>161,770</b>	<b>63,580</b>	<b>79,162</b>	<b>55,920</b>	<b>53,546</b>	<b>212,623</b>	<b>150,811</b>	<b>154,094</b>	<b>31,480</b>	<b>3,129,184</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

EDHCSD

June 5, 2013



El Dorado County Resolution #109-2016 EXHIBIT "A"

Job Title		Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
<b>EDHCSD Wage Scale without COLA</b>											
General Manager	H										68.51
	2W										5,480.77
	M										11,875.00
	A										142,500
Director of Recreation	H	41.53	42.57	43.63	44.73	45.84	46.99	48.16	49.37	50.60	51.87
	2W	3,322.54	3,405.60	3,490.74	3,578.01	3,667.46	3,759.15	3,853.13	3,949.45	4,048.19	4,149.40
	M	7,198.83	7,378.80	7,563.27	7,752.36	7,946.17	8,144.82	8,348.44	8,557.15	8,771.08	8,990.36
	A	86,386	88,546	90,759	93,028	95,354	97,738	100,181	102,686	105,253	107,884
Director of Administration and Finance	H	37.22	38.15	39.10	40.08	41.08	42.11	43.16	44.24	45.34	46.48
	2W	2,977.27	3,051.70	3,127.99	3,206.19	3,286.35	3,368.51	3,452.72	3,539.04	3,627.51	3,718.20
	M	6,450.75	6,612.02	6,777.32	6,946.75	7,120.42	7,298.43	7,480.89	7,667.91	7,859.61	8,056.10
	A	77,409	79,344	81,328	83,361	85,445	87,581	89,771	92,015	94,315	96,673
Director of Parks and Planning	H	36.43	37.34	38.28	39.23	40.22	41.22	42.25	43.31	44.39	45.50
	2W	2,914.65	2,987.52	3,062.21	3,138.76	3,217.23	3,297.66	3,380.10	3,464.61	3,551.22	3,640.00
	M	6,315.08	6,472.96	6,634.78	6,800.65	6,970.67	7,144.94	7,323.56	7,506.65	7,694.32	7,886.67
	A	75,781	77,676	79,617	81,608	83,648	85,739	87,883	90,080	92,332	94,640
Information System Manager	H	28.46	29.17	29.90	30.65	31.42	32.20	33.01	33.83	34.68	35.54
	2W	2,276.85	2,333.77	2,392.11	2,451.91	2,513.21	2,576.04	2,640.44	2,706.45	2,774.12	2,843.47
	M	4,933.17	5,056.50	5,182.91	5,312.48	5,445.29	5,581.43	5,720.96	5,863.98	6,010.58	6,160.85
	A	59,198	60,678	62,195	63,750	65,344	66,977	68,652	70,368	72,127	73,930
Senior Accountant	H	25.78	26.43	27.09	27.77	28.46	29.17	29.90	30.65	31.41	32.20
	2W	2,062.62	2,114.18	2,167.04	2,221.21	2,276.74	2,333.66	2,392.00	2,451.80	2,513.10	2,575.92
	M	4,469.00	4,580.73	4,695.24	4,812.62	4,932.94	5,056.26	5,182.67	5,312.24	5,445.04	5,581.17
	A	53,628	54,969	56,343	57,751	59,195	60,675	62,192	63,747	65,341	66,974
Park Supervisor	H	22.79	23.35	23.94	24.54	25.15	25.78	26.42	27.08	27.76	28.46
	2W	1,822.81	1,868.38	1,915.09	1,962.96	2,012.04	2,062.34	2,113.90	2,166.75	2,220.91	2,276.44
	M	3,949.42	4,048.15	4,149.36	4,253.09	4,359.42	4,468.40	4,580.11	4,694.62	4,811.98	4,932.28
	A	47,393	48,578	49,792	51,037	52,313	53,621	54,961	56,335	57,744	59,187
Executive Assistant	H	18.18	18.63	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70
	2W	1,454.38	1,490.74	1,528.01	1,566.21	1,605.37	1,645.50	1,686.64	1,728.81	1,772.03	1,816.33
	M	3,151.17	3,229.95	3,310.69	3,393.46	3,478.30	3,565.26	3,654.39	3,745.75	3,839.39	3,935.38
	A	37,814	38,759	39,728	40,722	41,740	42,783	43,853	44,949	46,073	47,225
Accounting Specialist	H	18.71	19.17	19.65	20.14	20.65	21.16	21.69	22.24	22.79	23.36
	2W	1,496.46	1,533.87	1,572.22	1,611.53	1,651.81	1,693.11	1,735.44	1,778.82	1,823.29	1,868.88
	M	3,242.33	3,323.39	3,406.48	3,491.64	3,578.93	3,668.40	3,760.11	3,854.12	3,950.47	4,049.23
	A	38,908	39,881	40,878	41,900	42,947	44,021	45,121	46,249	47,406	48,591
Maintenance Worker	H	16.94	17.36	17.80	18.24	18.70	19.17	19.65	20.14	20.64	21.16
	2W	1,355.31	1,389.19	1,423.92	1,459.52	1,496.01	1,533.41	1,571.74	1,611.03	1,651.31	1,692.59
	M	2,936.50	3,009.91	3,085.16	3,162.29	3,241.35	3,322.38	3,405.44	3,490.58	3,577.84	3,667.29
	A	35,238	36,119	37,022	37,947	38,896	39,869	40,865	41,887	42,934	44,007
Administrative Assistant II	H	16.53	16.94	17.37	17.80	18.25	18.70	19.17	19.65	20.14	20.64
	2W	1,322.42	1,355.48	1,389.37	1,424.11	1,459.71	1,496.20	1,533.61	1,571.95	1,611.24	1,651.53
	M	2,865.25	2,936.88	3,010.30	3,085.56	3,162.70	3,241.77	3,322.81	3,405.88	3,491.03	3,578.30
	A	34,383	35,243	36,124	37,027	37,952	38,901	39,874	40,871	41,892	42,940
Recreation Coordinator	H	15.79	16.19	16.59	17.01	17.43	17.87	18.32	18.77	19.24	19.72
	2W	1,263.50	1,295.09	1,327.46	1,360.65	1,394.67	1,429.53	1,465.27	1,501.90	1,539.45	1,577.94
	M	2,737.58	2,806.02	2,876.17	2,948.08	3,021.78	3,097.32	3,174.76	3,254.13	3,335.48	3,418.87
	A	32,851	33,672	34,514	35,377	36,261	37,168	38,097	39,050	40,026	41,026
Administrative Assistant I	H	14.98	15.35	15.73	16.13	16.53	16.94	17.37	17.80	18.25	18.70
	2W	1,198.12	1,228.07	1,258.77	1,290.24	1,322.50	1,355.56	1,389.45	1,424.18	1,459.79	1,496.28
	M	2,595.92	2,660.81	2,727.33	2,795.52	2,865.41	2,937.04	3,010.47	3,085.73	3,162.87	3,241.94
	A	31,151	31,930	32,728	33,546	34,385	35,244	36,126	37,029	37,954	38,903

**EDHCSD Part-time Non-Benefited Employee Salary Schedule  
Effective July 1, 2013**

<b>Positions</b>	<b>Range</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
Recreation Leader (Day Camp Leader, Scorekeeper)	1	8.00	8.40	8.82	9.26	9.72
Lifeguard	2	8.40	8.82	9.26	9.72	10.21
Water Safety Instructor	3	8.82	9.26	9.72	10.21	10.72
Recreation Leader II (Pool Attendant, Day Camp Leader II, Gym Supervisor I, Head Lifeguard)	4	9.26	9.72	10.21	10.72	11.26
Senior Head Life Guard	5	9.72	10.21	10.72	11.26	11.82
Recreation Leader III (Day Camp Leader III, Assistant Pool Mgr, Gym Supervisor II, Office Assistant)	6	10.21	10.72	11.26	11.82	12.41
Facilities Attendant, Park Maintenance Aide	7	10.72	11.26	11.82	12.41	13.03
Recreation Specialist (Pool Manager, Day Camp Director)	9	11.82	12.41	13.03	13.68	14.37
Senior Pool Manager	12	13.68	14.37	15.09	15.84	16.63
Class Instructor I, Administrative Assistant I	13	14.37	15.09	15.84	16.63	17.46
Class Instructor II, Recreation Coordinator, Admin Assistant II, <b>Volunteer Coordinator</b>	15	15.84	16.63	17.46	18.34	19.25
Graphic Designer	16	16.63	17.46	18.34	19.25	20.22
Class Instructor III	17	17.46	18.34	19.25	20.22	21.23
Administrative Specialist	18	18.34	19.25	20.22	21.23	22.29
Public Information (Communication) Specialist, IT Specialist	20	20.22	21.23	22.29	23.40	24.57
Construction Inspector , Accounting Clerk, <b>Purchasing Specialist</b>	23	23.40	24.57	25.80	27.09	28.45
Construction Manager	29	31.36	32.93	34.58	36.30	38.12



**RESOLUTION NO. 2013-xx**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
ADOPTING THE FISCAL YEAR 2013-2014 GENERAL FUND,  
CAPITAL PROJECTS, LLAD's AND CC&R FUND BUDGETS**

**WHEREAS**, the Board of Directors of the El Dorado Hills Community Services District has reviewed the recommendations for the Fiscal Year 2012-2013 General Fund, Capital Projects, LLAD's and CC&R Fund Budgets during the budget workshops; and,

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors does hereby approve and adopt the Fiscal Year 2013-14 Budget for El Dorado Hills Community Services District entitled General Fund, Capital Projects, LLAD's and CC&R Fund Budgets.

**BE IT FURTHER RESOLVED**, that the General Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the District.

**PASSED, APPROVED AND ADOPTED** at a Regular Meeting of the Board of Directors this 27th day of June, 2013.

**AYES:  
NOES:  
ABSTAIN:  
ABSENT:**

---

Bill Vandegrift, President  
Board of Directors

**ATTEST:**

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Brent Dennis, General Manager  
Secretary to the Board of Directors

**Board of Directors**  
**Special Meeting Agenda<sup>1</sup>**

**June 27, 2013**

**6:00 pm**

Estab: May 21, 1962

Pavilion Meeting Room  
1021 Harvard Way  
El Dorado Hills, CA  
95762  
916/933-6624 or  
[www.edhcsd.org](http://www.edhcsd.org)

**Wm. F. Vandegrift, President**

**Wayne Lowery, Director**

**Tony Rogozinski, Director**

**Noelle Mattock, Vice President**

**Terry Crumpley, Director**

**Mission Statement**

*"Enhance the quality of life for El Dorado Hills Residents through innovative, responsible leadership and by providing superior services and facilities."*

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**Call to Order<sup>2</sup>**

- Roll Call
- Public Comment

**6:00 pm Closed Session (Gym Double Classroom)**

**1. CONFERENCE WITH LABOR NEGOTIATOR**

Agency designated representative: Dennis Batchelder

Employee organization: El Dorado Hills Community Services District Employees Association  
Local 1.

**7:00 pm General Session (Pavilion Meeting Room)**

- Public Comment
- Adoption of Agenda<sup>3</sup>
- Report out of Special Meeting Closed Session.

<sup>1</sup> **Public Records Available:** Any writing that is a public record and is distributed to all or a majority of the Board of Directors is available for immediate public inspection in the District Office, 1021 Harvard Way, El Dorado Hills. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

<sup>2</sup> **Speaker's Card/Request to Speak:** If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.

<sup>3</sup> **Adoption of Agenda:** This agenda may be amended up to 72 hours (7:00 p.m. Monday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.

2. Approve General Fund, Capital Improvement (CIP), CC&R, and LLAD budgets for Fiscal Year 2013-14. (S. Shannon)
3. Adopt Resolution authorizing refinancing of an existing lease, the execution and delivery of Amendment No.1 to the lease, and authorizing and directing certain actions in connection therewith.(S. Shannon)
4. Approve Contract Extension with Sunworld from July 1, 2013 through December 31, 2013 with the monthly rate of \$31,500.00. (B. Dennis)
5. Approve Labor Contract with El Dorado Hills Community Services District Employee Association. (B. Dennis)

**Adjournment**

**ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [mail@edhcsd.org](mailto:mail@edhcsd.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.*

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS SPECIAL MEETING**

**June 27, 2013  
MINUTES**

**General Session**

Vice President Mattock called the meeting to order on Thursday, June 27, 2013 at 6:08 pm. Directors Terry Crumpley, and Wayne Lowery were in attendance. Also present were General Manager (GM) Brent Dennis, Assistant General Manager Sandi Kukkola, agency designated representative Dennis Batchelder and Human Resources Manager Tracey Lynn Lowry.

Director Tony Rogozinski arrived at approximately 6:30 pm.

President William F. Vandegrift (Billy) arrived at approximately 6:50 pm.

**Community Comment**

No public comments

**Closed Session**

Vice President Mattock announced that the Board was about to adjourn to closed session. No members of the public were present to comment.

**1. CONFERENCE WITH LABOR NEGOTIATOR**

Agency designated representative: Dennis Batchelder  
Employee organization: El Dorado Hills Community Services District Employees Association Local 1

**Adjournment**

President Vandegrift adjourned the Closed Session at 7:00 pm and returned to General Session. Vandegrift reported that no action was taken in Closed Session.

**General Session**

President Vandegrift called the meeting to order on Thursday, June 27, 2013 at 7:20 pm. Directors Terry Crumpley, Wayne Lowery, Noelle Mattock and Tony Rogozinski were in attendance. Also present were General Manager (GM) Brent Dennis, Assistant General Manager Sandi Kukkola, Acting Finance Director Sherry Shannon and Parks Supervisor Gino Sciandri.

**Community Comment**

No public comments

**Report out of Special Meeting Closed Session.**

President Vandegrift reported that no action was taken in Closed Session.

**Motion #1: Director Rogozinski made a motion and Director Lowery seconded the motion to adopt the agenda removing item #5 Approve Labor Contract with El Dorado Hills Community Services District Employee Association from the agenda. Motion approved 5-0.**

2. Approve General Fund, Capital Improvement (CIP), CC&R, and LLAD budgets for Fiscal Year 2013-14.

GM Dennis introduced the budget saying he received numerous good questions from board members. He also mentioned that the Capital Improvement Program was broken into tiers of suggested priorities to serve as the basis for spreading the projects and costs over three years.

GM Dennis said at the May Board meeting several residents made comments wanting improvements to existing facilities. The total \$2.82 Million CIP program would be an inordinate cost from reserves. In addition, professional management of the program should be considered. The three years would be manageable.

The pool line conditioner is needed due to our position at the end of the power grid. This investment is needed sooner rather than later. Americans with Disabilities Act (ADA) compliance should be a priority for our facilities. Automating the public entrance doors into facilities, accessibility is needed. The new location of the dog park is proposed which reduces the cost. The dog park has been in the planning stages for a long time. Electrical improvements are in the budget for the NEOS 360 and electrical service along the boulevard for events which will accommodate a future electronic sign at the corner of Harvard Way and El Dorado Hills Boulevard.

Improving and renovating the intensely used north and south ball fields has been requested by youth sports groups. Youth soccer is having a board meeting to discuss what financial help they can provide. The area under consideration for improvement is the large grass area which will be off line February through August. Irrigation, turf and soil amendments will greatly reduce the cost of chemicals and water.

Director Mattock said she is fine with the tiers. She is good with the first tier projects. She recommends savings from donations be used to move some of the tier two projects to tier one.

Director Crumpley also supports some of the tier one projects and would like to move the Oak Knoll bocce ball courts from tier two to tier one. She would like to see MOUs with groups that are partnering with the CSD.

Director Lowery is comfortable moving the Oak Knoll bocce ball courts to tier one. He supports ADA improvements, the Dog Park and the field renovations. He cautioned expending our reserves on existing facilities as we may not have enough money for

future projects like a swimming pool. Before moving forward with tier three we need evaluate the current need versus future needs. He also cautioned that anything we build now will need to be maintained in the future.

GM Dennis said the Recreation Committee met and recommends the Board approve a CSD-wide needs assessment so we can update the Parks and Facilities Master Plan.

Director Crumpley asked about the status of the parks and facilities master plan. Specifically, what is the status of projects. She has several comments on the budget. Page one of the budget shows a Capital Project Funds. The budget also shows other CIPs. She would like firm identification of projects so we know where we are going.

Director Rogozinski said CIP is dynamic, it moves as things change, as does the Master Plan. With limited funding the Board so should look at the overall scope of what we want to accomplish. What are the needs of the community? Have we done a good job on thoroughly evaluating the projects/needs? Some projects on the CIP that just expired have continued on, some have dropped off. He suggests taking some time to get public input, identify partners, survey the community, listen to the users, and develop a comprehensive plan.

GM Dennis said the cost to renovate the Pavilion is estimated to be approximately \$200,000. We may want to consider reducing he scale of the project and budget considering more realistic revenue increases.

Director Vandegrift is comfortable with the first tier, community field renovations compliment with the dog park. He asked how projects on tier two get to tier one. He favors restrooms and concession buildings. He would rather see projects that generate revenue and said we need to figure out another way to build projects without the high cost.

Director Mattock suggests moving forward with tier one and taking the next year to evaluate the remaining tiers.

Director Rogozinski wants the Board to prioritize all the projects on the CIP. He wants to know what the contribution will be from partners such as Little League and Soccer. He is concerned about the current budget. Directors Lowery and Vandegrift support him. Lowery suggests the Board either approve the budget without the CIP or approve the budget but have another meeting to discuss the CIP.

Director Crumpley would like to narrow down the CIP for this year.

Director Vandegrift would like to see tier one approved and have a workshop in the next 90 to 120 days to review the other projects.

Director Crumpley is concerned about the negative General Fund budget. Lowery said the projects are coming out of the Capital Reserve Fund which is what the fund was created for.

Vandegrift would like to see the Pavilion renovations but understands they need to be put on the back burner for now.

GM Dennis suggests that between now and the next budget meeting we can talk to our partners, engage the public and asked the Board to set an amount of money they are comfortable allocating to the CIP.

**Motion #2: Director Mattock made a motion and Director Lowery seconded the motion to approve tier 1 projects as presented on June 27 with the provision that we come back with a healthy discussion about the five year CIP. Once we have an understanding of where we are, we can make an educated decision. Motion approved 5-0.**

Holly Morrison, EDDOG, would like to put up a sign and people will come out to donate to support the new dog park project. She thanked Dennis and Sciandri.

General Fund Discussion:

Director Mattock asked what the status of the side fund (CalPERS) is. Sherry said the District has four years to repay \$384,000. The current year amount due is nearly \$74,000 and is included in the employee benefits budget. Mattock said it is a topic the Board should talk about because it would be a significant savings to pay off the amount versus pay it off as we currently are. Sherry will get information from CalPERS and bring it back to the Board (same time as the CIP discussion).

GM Dennis said staff will create a new model for future budgets.

Director Crumpley would like a specific explanation for each expenditure explaining why it has increased.

Director Vandegrift would like more than a few days to review the packet each special meeting cycle.

Director Mattock has a number of concerns about number increases that don't have any justification. She recommends approving the 2013 budget forecast until staff can answer questions of the Board. Vandegrift said he also has questions.

GM Dennis asked the Board members to send him questions and he will address them in an upcoming Administration and Finance Committee.

**Motion #3: Director Lowery made a motion and Director Mattock seconded the motion to adopt the general fund and CC&R fund fiscal year 2013 forecast budget as the fiscal year 2014 budget and revisit the new budget model with better explanations. Motion approved 5-0.**

**Motion #4: Director Lowery made a motion and Direction Rogozinski seconded the motion to approve the Landscape and Lighting Assessment Districts budget. Motion approved 5-0.**

- 3. Adopt Resolution authorizing refinancing of an existing lease, the execution and delivery of Amendment No.1 to the lease, and authorizing and directing certain actions in connection therewith.

GM Dennis clarified that the subject property for the lease refinancing is Promontory Community Park.

**Motion #5** Director Mattock moved and Director Lowery seconded the motion to Adopt Resolution authorizing refinancing of an existing lease on Promontory Community Park, the execution and delivery of Amendment No.1 to the lease, and authorizing and directing certain actions in connection therewith. Motion approved 5-0.

- 4. Approve Contract Extension with Sunworld from July 1, 2013 through December 31, 2013 with the monthly rate of \$31,500.00.

GM Dennis recommends the contract expire at the end of the Calendar year rather than during the summer. Sunworld agreed to extend the current contract for six months at the same cost.

**Motion #6** Director Mattock made a motion and Director Crumpley seconded the motion to approve Contract extension with Sunworld from July 1, 2013 through December 31, 2013 at the current monthly rate.

President Vandegrift adjourned the meeting at approximately 8:00 pm.

APPROVED: Wm. F. Vandegrift DATE: 6-27-2013  
 Wm. F. Vandegrift, President  
 EDHCSD Board of Directors

ATTEST: Brent Dennis DATE: 6/27/2013  
 Brent Dennis, General Manager  
 Secretary to the Board of Directors



## El Dorado Hills

### Community Services District



**General, Capital, LLAD and CC&R Funds**

**Budget for the Year Ending**

**June 30, 2015**

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El Dorado County Resolution #109-2016 EXHIBIT "A"

All Funds Revenue vs. Expenditures Summary

	Projected Balance July 1, 2014	Revenue	Transfers In	Expenditures	Transfers Out	Projected Balance June 30, 2015
<b>General Fund</b>						
General Fund (001)	(\$455,563)	\$7,959,939	\$50,570	\$6,982,842	\$572,104	\$0
Contingency Reserve of 15%	\$1,201,576	\$0	\$0	\$0	\$0	\$1,201,576
Deferred Maintenance Reserve	\$629,662	\$0	\$0	\$0	\$0	\$629,662
Compensated Absences	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Opportunity Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Capital Deficiency Reserve	\$6,170,615	\$0	\$0	\$0	\$0	\$6,170,615
<i>Subtotal:</i>	\$7,706,291	\$7,959,939	\$50,570	\$6,982,842	\$572,104	\$8,161,854
<b>Special Revenue Funds</b>						
Compliance/Design Review (011)	\$15,581	\$172,865	\$0	\$142,287	\$0	\$46,159
In-Lieu Fees (012)	\$21,550	\$0	\$0	\$0	\$0	\$21,550
Donations (017)	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Impact Fees (018)	\$2,800,000	\$750,000	\$0	\$0	\$344,800	\$3,205,200
Oak Tree Preservation (019)	\$1,520	\$0	\$0	\$0	\$0	\$1,520
Stonegate Village (020)	\$92,396	\$33,600	\$713	\$47,537	\$0	\$79,172
Green Valley Hills (021)	\$30,239	\$17,072	\$263	\$17,507	\$0	\$30,066
Promontory Village 6 (022)	\$546,874	\$214,737	\$301,214	\$401,618	\$0	\$661,206
Oakridge Village (023)	\$17,492	\$16,498	\$242	\$16,106	\$0	\$18,126
Oaktree Village (024)	\$50,401	\$19,360	\$283	\$18,881	\$0	\$51,164
Crescent Ridge (026)	\$28,495	\$25,553	\$373	\$24,847	\$0	\$29,573
La Cresta (027)	\$38,988	\$16,147	\$271	\$18,036	\$0	\$37,370
Lake Forest (030)	\$51,579	\$17,834	\$257	\$17,154	\$0	\$52,516
Marina Village (031)	\$12,308	\$4,620	\$110	\$7,349	\$0	\$9,689
Francisco Oaks (032)	\$84,030	\$28,560	\$424	\$28,295	\$0	\$84,719
Highland Hills 3 (035)	\$54,207	\$18,792	\$227	\$15,154	\$0	\$58,072
Laurel Oaks/Hollow Oaks (037)	\$65,010	\$38,610	\$5,176	\$39,819	\$0	\$68,978
Wild Oaks Park (038)	\$200,952	\$36,960	\$7,007	\$53,898	\$0	\$191,021
Silva Valley (039)	\$235,562	\$84,700	\$12,701	\$97,699	\$0	\$235,263
Bass Lake Village A (040)	\$25,377	\$27,522	\$495	\$33,019	\$0	\$20,375
Roadways (041)	\$892,698	\$97,515	\$1,817	\$121,106	\$0	\$870,924
Highland Hills 1,2&4 (042)	\$52,947	\$19,514	\$307	\$20,443	\$0	\$52,324
Creekside Greens (043)	\$232,884	\$93,293	\$13,098	\$100,757	\$0	\$238,519
Base Lake Zone B (045)	\$71,795	\$29,106	\$713	\$47,545	\$0	\$54,069
Highland View/Hills/Sterlingshire (047)	\$71,702	\$55,394	\$7,540	\$58,003	\$0	\$76,633
North Commerical Blvd. (048)	\$389,555	\$136,870	\$4,641	\$109,405	\$200,000	\$221,661
Valley View (050)	\$151,029	\$0	\$9,894	\$76,106	\$0	\$84,817
Lake Forest Park (056)	\$156,389	\$114,991	\$11,158	\$111,578	\$0	\$170,959
Windsor Point Park (057)	\$38,543	\$23,724	\$3,181	\$31,806	\$0	\$33,642
<i>Subtotal:</i>	\$6,485,101	\$2,093,837	\$382,104	\$1,655,953	\$544,800	\$6,760,289
<b>Debt Service Funds</b>						
Wild Oaks Park (061)	\$58,562	\$70,372	\$0	\$70,072	\$0	\$58,861
Promontory Park (062)	\$0	\$0	\$344,800	\$344,800	\$0	\$0
<i>Subtotal:</i>	\$58,562	\$70,372	\$344,800	\$414,872	\$0	\$58,861
<b>Capital Project Funds</b>						
CP Dog Park	\$64,150	\$0	\$0	\$64,150	\$0	\$0
Community Park Field Renovations	\$151,300	\$0	\$0	\$151,300	\$0	\$0
Veteran's Memorial	\$1,890	\$0	\$0	\$1,890	\$0	\$0
Windsor Point Park	\$24,200	\$0	\$0	\$24,200	\$0	\$0
Oak Knoll - Bocce Ball Courts	\$0	\$0	\$40,000	\$40,000	\$0	\$0
CAB Kitchen Renovations	\$0	\$0	\$30,000	\$30,000	\$0	\$0
Reid White Jr. Memorial Ponds	\$0	\$0	\$20,000	\$20,000	\$0	\$0
Community Park Corner Signs	\$0	\$0	\$100,000	\$100,000	\$0	\$0
North Commercial LLAD Landscape Improvements	\$0	\$0	\$200,000	\$200,000	\$0	\$0
Ridgeview Park (cancelled)	\$50,570	\$0	\$0	\$0	\$50,570	\$0
<i>Subtotal:</i>	\$292,110	\$0	\$390,000	\$631,540	\$50,570	\$0
<b>Total All Funds:</b>	\$14,542,064	\$10,124,147	\$1,167,474	\$9,685,207	\$1,167,474	\$14,981,004

# El Dorado County Resolution #109-2016 EXHIBIT "A"

## GENERAL FUND FUND BALANCE SUMMARY

	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 13-14	FY 14-15	Dollar	Percent	
	ACTUAL	ACTUAL	ORIGINAL	MID-YEAR	FORECAST	BUDGET	Change	Change	
			BUDGET	BUDGET					
Beginning General Fund Balance, July 1st	5,382,580	6,610,942	7,577,276	7,710,948	7,710,495	7,706,291	-4,657	-0.06%	
<b>Revenues</b>									
Property Taxes	\$ 4,812,578	\$ 4,845,227	\$ 4,818,927	\$ 4,964,711	\$ 4,964,711	\$ 5,014,358 <sup>1</sup>	\$ 49,647	1.00%	
Interest	20,034	18,474	20,000	20,000	19,000	19,000	-1,000	-5.00%	
Program Fees and Park Rentals	1,450,328	1,267,732	1,250,078	1,391,572	1,391,572	1,582,760	191,188	13.74%	
Franchise Fees	652,594	680,481	681,000	681,000	672,000	672,000	-9,000	-1.32%	
Miscellaneous	84,371	74,002	85,870	85,870	77,423	88,723 <sup>2</sup>	2,854	3.32%	
Reimbursements	556,032	583,274	492,368	496,588	496,588	583,098 <sup>3</sup>	86,510	17.42%	
Transfers In from Capital Projects	353,130	24,662	0	0	0	50,570	50,570	-	
<b>Total Revenue and Other Sources</b>	<b>7,929,066</b>	<b>7,493,853</b>	<b>7,348,242</b>	<b>7,639,740</b>	<b>7,621,294</b>	<b>8,010,509</b>	<b>370,769</b>	<b>4.85%</b>	
<b>Expenditures</b>									
Salaries and Taxes	2,297,895	2,246,847	2,527,530	2,506,721	2,506,721	2,737,381	230,660	9.20%	
Employee Benefits	635,992	657,568	683,592	665,793	734,168	752,980	87,187	13.10%	
Services and Supplies	2,525,014	2,521,145	2,980,767	3,123,210	3,088,990	3,254,920	131,710	4.22%	
<b>Total Operating Expenditures</b>	<b>5,458,901</b>	<b>5,425,559</b>	<b>6,191,889</b>	<b>6,295,724</b>	<b>6,329,880</b>	<b>6,745,281</b>	<b>449,557</b>	<b>7.14%</b>	
<b>Net Surplus (Deficit) before Capital / Transfers</b>	<b>2,470,165</b>	<b>2,068,293</b>	<b>1,156,353</b>	<b>1,344,017</b>	<b>1,291,414</b>	<b>1,265,228</b>	<b>-78,789</b>	<b>-5.86%</b>	
Capital Improvement/Equipment	61,713	578,457	598,230	607,950	607,950	201,630 <sup>4</sup>	-406,320	-66.83%	
Transfers Out to Lighting and Landscape Districts	173,507	173,507	333,401	333,401	333,401	382,104	48,703	14.61%	
Transfers Out to Capital Projects	869,778	130,523	313,697	313,697	313,697	190,000	-123,697	-39.43%	
OPEB Contribution	136,805	86,253	73,587	40,571	40,571	35,931 <sup>5</sup>	-4,640	-11.44%	
<b>Net Change in General Fund Balance</b>	<b>1,228,362</b>	<b>1,099,553</b>	<b>-162,562</b>	<b>48,398</b>	<b>-4,205</b>	<b>455,563</b>	<b>407,165</b>	<b>841.29%</b>	
<b>Reserves</b>									
Compensated Absences	123,358	123,959	152,000	152,000	110,000	110,000 <sup>6</sup>	-42,000	-27.63%	
<b>Total Restricted Fund Balance</b>	<b>123,358</b>	<b>123,959</b>	<b>152,000</b>	<b>152,000</b>	<b>110,000</b>	<b>110,000</b>	<b>-42,000</b>	<b>-27.63%</b>	
Contingency Reserve	1,133,707	1,076,383	1,102,236	1,145,474	1,145,474	1,201,576 <sup>7</sup>	56,102	4.90%	
Deferred Maintenance Reserve	407,419	524,612	538,659	538,659	538,659	629,662 <sup>8</sup>	91,003	16.89%	
Opportunity Fund	0	0	50,000	50,000	50,000	50,000 <sup>9</sup>	0	0.00%	
Capital Deficiency Reserve	3,990,218	4,867,080	5,571,819	5,869,962	5,869,962	6,170,615 <sup>10</sup>	300,653	5.12%	
General Reserve	0	0	0	0	0	0	0	0.00%	
<b>Total Unrestricted Fund Balance</b>	<b>5,531,344</b>	<b>6,468,075</b>	<b>7,262,714</b>	<b>7,604,095</b>	<b>7,604,095</b>	<b>8,051,854</b>	<b>447,758</b>	<b>5.89%</b>	
Ending General Fund Balance, June 30th	956,240	1,118,461	0	3,250	-7,805	0	-3,250	-100.00%	

1. Property tax growth estimated at 1% for FY 2014-15.
2. Miscellaneous Revenue includes vending machine commission, cell tower lease payments, and other revenues.
3. Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Jeff Mitchell Field commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.
4. Capital Improvements/Equipment are for one time purchases and deferred maintenance projects throughout the parks and facilities. A detailed list can be found in the Capital section of this budget.
5. Other Post Employment Benefits. Funding for retiree health benefits is invested through the California Employer's Retiree Benefit Trust (CERBT).
6. Compensated Absences is based on employee vacation and CTO time on the books at year end.
7. Contingency Reserve is calculated on 15% Revenue.
8. Deferred Maintenance Reserve is set according to the Browning Study schedule.
9. Opportunity Fund established to provide matching funds for unforeseen projects requested by groups or constituents within the CSD boundaries.
10. Land acquisition and site improvements to address deficiencies within the master plan and nexus study.

El Dorado County Resolution #109-2016 EXHIBIT "A"

DEPARTMENT COMPARATIVE SUMMARY

	FY 12-13	FY 13-14	FY 13-14	FY 13-14	FY 14-15	Dollar	Percent
	Actual	Original	Mid-Year	Forecast	Budget	Change	Change *
<b>PARKS &amp; PLANNING</b>							
<b>Revenue</b>	<b>372,415</b>	<b>230,400</b>	<b>234,620</b>	<b>224,220</b>	<b>310,570</b>	<b>75,950</b>	<b>32.37%</b>
Salary & Benefits	751,757	846,895	799,690	799,690	880,938	81,247	10.16%
Service & Supplies	1,278,741	1,594,363	1,649,046	1,649,046	1,612,285	-36,761	-2.23%
Fixed Asset Expense	26,286	522,113	531,833	531,833	145,513	-386,320	-72.64%
Transfers to LLAD's	173,507	333,401	333,401	333,401	382,104	48,703	14.61%
Transfers to Capital Projects	130,523	313,697	313,697	313,697	190,000	-123,697	-39.43%
<b>Total Expense</b>	<b>2,360,815</b>	<b>3,610,469</b>	<b>3,627,667</b>	<b>3,627,667</b>	<b>3,210,840</b>	<b>-416,827</b>	<b>-11.49%</b>
<b>Parks and Planning Total</b>	<b>-1,988,400</b>	<b>-3,380,068</b>	<b>-3,393,046</b>	<b>-3,403,447</b>	<b>-2,900,270</b>	<b>492,776</b>	<b>14.52%</b>
<b>ADMINISTRATION &amp; FINANCE</b>							
<b>Revenue</b>	<b>6,075,768</b>	<b>6,037,164</b>	<b>6,182,948</b>	<b>6,175,902</b>	<b>6,312,179</b>	<b>129,231</b>	<b>2.09%</b>
Salary & Benefits	1,116,968	1,200,153	1,119,836	1,188,211	1,153,736	33,900	3.03%
Service & Supplies	680,301	842,910	876,410	842,190	986,239	109,829	12.53%
Fixed Asset Expense	544,911	68,617	68,617	68,617	56,117	-12,500	-18.22%
OPEB Contribution	86,253	73,587	40,571	40,571	35,931	-4,640	-11.44%
<b>Total Expense</b>	<b>2,428,433</b>	<b>2,185,267</b>	<b>2,105,435</b>	<b>2,139,590</b>	<b>2,232,023</b>	<b>126,588</b>	<b>6.01%</b>
<b>Administration and Finance Total</b>	<b>3,647,336</b>	<b>3,851,897</b>	<b>4,077,514</b>	<b>4,036,312</b>	<b>4,080,156</b>	<b>2,642</b>	<b>0.06%</b>
<b>RECREATION</b>							
<b>Revenue</b>	<b>1,045,670</b>	<b>1,080,678</b>	<b>1,222,172</b>	<b>1,221,172</b>	<b>1,387,760</b>	<b>165,588</b>	<b>13.55%</b>
Salary & Benefits	1,035,689	1,164,074	1,252,988	1,252,988	1,455,687	202,699	16.18%
Service & Supplies	562,103	543,494	597,754	597,754	656,396	58,642	9.81%
Fixed Asset Expense	7,260	7,500	7,500	7,500	0	-7,500	-100.00%
<b>Total Expense</b>	<b>1,605,052</b>	<b>1,715,068</b>	<b>1,858,242</b>	<b>1,858,242</b>	<b>2,112,083</b>	<b>253,841</b>	<b>13.66%</b>
<b>Recreation Total</b>	<b>-559,383</b>	<b>-634,390</b>	<b>-636,070</b>	<b>-637,070</b>	<b>-724,323</b>	<b>-88,253</b>	<b>-13.87%</b>
<b>TOTAL NET INCOME/LOSS</b>	<b>1,099,553</b>	<b>-162,562</b>	<b>48,398</b>	<b>-4,205</b>	<b>455,563</b>	<b>407,165</b>	<b>841.28%</b>

\* The percent change is the difference from FY 2014-15 budget and prior mid-year budget FY 2013-14.

# El Dorado County Resolution #109-2016 EXHIBIT "A"

## GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT TITLE	FY 11-12 ACTUAL REVENUE	FY 12-13 ACTUAL REVENUE	FY 13-14 ORIGINAL BUDGET	FY 13-14 MID-YEAR BUDGET	FY 13-14 YEAR END FORECAST	FY 14-15 BUDGET	Dollar Change	Percent Change
3010	CC&R Reimbursements	30,880	28,739	36,564	36,564	36,564	13,851	-22,713	-62.12%
3020	Other Reimbursements	0	0	12,000	12,000	12,000	12,000 <sup>3</sup>	0	0.00%
3030	LLAD Reimbursements	455,175	434,833	403,804	403,804	403,804	513,247	109,443	27.10%
3100	Property Tax Revenue	4,812,578	4,845,227	4,818,927	4,964,711	4,964,711	5,014,358 <sup>1</sup>	49,647	1.00%
3150	Interest Income	20,034	18,474	20,000	20,000	19,000	19,000	-1,000	-5.00%
3160	Franchise Fees	652,594	680,481	681,000	681,000	672,000	672,000	-9,000	-1.32%
3161	Cellular Sites	74,742	64,944	63,270	63,270	64,923	64,923	1,653	2.61%
3170	Misc. Income	2,538	3,070	1,600	1,600	2,900	2,800 <sup>2</sup>	1,200	75.00%
3300	Grant Revenue - Transfer In	0	0	0	0	0	0	0	0.00%
	<b>Total Administration Revenue</b>	<b>6,048,540</b>	<b>6,075,768</b>	<b>6,037,164</b>	<b>6,182,948</b>	<b>6,175,902</b>	<b>6,312,179</b>	<b>129,231</b>	<b>2.09%</b>
3020	Reimbursements	56,018	93,393	40,000	44,220	44,220	44,000 <sup>3</sup>	-220	-0.50%
3025	Park Impact Admin. Fee	13,959	26,310	15,000	15,000	4,600	15,000	0	0.00%
3040	Refund Fee	2,030	2,841	2,000	2,000	2,000	3,000	1,000	50.00%
3120	Event Vendors	100	95	0	0	0	0	0	0.00%
3170	Misc. Income from Vending Machines	4,962	3,052	4,000	4,000	3,000	3,000	-1,000	-25.00%
3210	Youth Camps	283,677	157,246	264,218	287,468	287,468	287,468	0	0.00%
3220	Youth Sports	306,114	260,268	243,880	267,614	267,614	309,810	42,196	15.77%
3240	Adult Sports	74,536	54,416	56,812	56,812	56,812	68,650	11,838	20.84%
3250	Special Interest	197,358	199,787	145,050	200,050	200,050	240,750	40,700	20.34%
3260	Special Events	38,722	34,665	7,350	44,860	44,860	50,770	5,910	13.17%
3270	Aquatic Programs	290,784	267,574	280,628	280,628	280,628	334,907	54,279	19.34%
3280	Senior Programs	17,472	22,121	20,000	22,000	22,000	26,660	4,660	21.18%
3290	Teen Programs	60,874	43,603	56,740	56,740	56,740	62,745	6,005	10.58%
3297	Building Use	19,957	37,872	30,000	30,000	30,000	30,000	0	0.00%
3297	Park Use	5,692	4,750	3,000	3,000	3,000	3,000	0	0.00%
3297	Athletic Field Use	155,143	185,428	142,400	142,400	142,400	168,000	25,600	17.98%
3300	Transfers In from Capital Projects	353,130	24,662	0	0	0	50,570	50,570	-
	<b>Total Parks &amp; Recreation Revenue</b>	<b>1,880,526</b>	<b>1,418,084</b>	<b>1,311,078</b>	<b>1,456,792</b>	<b>1,445,392</b>	<b>1,698,330</b>	<b>241,538</b>	<b>16.58%</b>
	<b>TOTAL REVENUE</b>	<b>7,929,066</b>	<b>7,493,853</b>	<b>7,348,242</b>	<b>7,639,740</b>	<b>7,621,294</b>	<b>8,010,509</b>	<b>370,769</b>	<b>4.85%</b>

1. Property tax growth estimated at 1% for FY 2014-15.

2. Misc. Administration Income includes state mandated costs reimbursement and restitution payments.

3. Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Jeff Mitchell Field commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

[4/28/2014] Percent Change and Dollar Change provide the dollar and percent difference between the Mid Year Budget 2013-14 and FY 2014-15 Budget

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**GENERAL FUND REVENUE  
ACCOUNT DETAIL**

**ACCT. NO.**

<b>3010 CC&amp;R</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Covenants, Conditions and Restrictions are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to the CC&R Fund.	<b>13,851</b>
<b>3020 REIMBURSEMENTS - OTHER</b>	Reimbursements from Buckeye Union School District for school field maintenance and from Waste Connections for utilities at the recycling center on Latrobe Road.	<b>56,000</b>
<b>3025 PARK IMPACT ADMIN. FEE</b>	The District's Park Impact Fee is collected by the County whenever a residential building permit is issued in the EDHCSD boundaries. Two percent of that fee supports the operation of the District to plan, develop, and construct projects funded by Park Impact Fees.	<b>15,000</b>
<b>3030 LLAD REIMBURSEMENT</b>	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Landscape and Lighting Assessment Districts are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to each LLAD.	<b>513,247</b>
<b>3040 REFUND FEE</b>	Fee charged for processing refunds and transfers.	<b>3,000</b>
<b>3100 PROPERTY TAXES</b>	Property taxes are assessed for a fiscal year and are expected to finance services performed for the common benefit. The taxes are levied by the El Dorado County at 1% of assessed value and then the appropriate percentage (7%) of the 1% is paid to the District.	<b>5,014,358</b>
<b>3140 DONATIONS</b>	Community clean-up day and Christmas tree clean-up.	<b>0</b>
<b>3150 INTEREST INCOME</b>	Interest earned on funds held in various bank accounts, Local Agency Investment Fund (LAIF) and the County pooled cash.	<b>19,000</b>
<b>3160 FRANCHISE FEE</b>	Franchise fees are paid to the District quarterly by Waste Connections. The franchise fee is intended to compensate the District for its expenses in administering the franchise and to fund other waste management activities. CATV franchise fees are paid quarterly to the CSD from Comcast. The franchise fee is intended to compensate the District for its expenses in administering the franchise and to fund other cable television activities.	<b>672,000</b>
<b>3161 COMMUNICATION SITE LEASES</b>		<b>64,923</b>

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Telecommunications is a growing industry and the District has lease agreements with various wireless communication companies to install and operate antennas on District property. This revenue is from the negotiated leases.

<b>3170</b>	<b>MISC. INCOME</b>	<b>5,800</b>
	Miscellaneous types of revenue received include restitution payments, reimbursement for State of California mandated costs, vending machine revenue and other small collections.	
<b>3210</b>	<b>YOUTH CAMPS</b>	<b>287,468</b>
	8106 KydZonE Year Round Day Camp	
<b>3220</b>	<b>YOUTH SPORTS</b>	<b>309,810</b>
	8211 Youth Basketball	
	8212 Youth Volleyball	
	8213 Pee Wee Basketball	
	8217 Pee Wee Soccer	
	8218 Contracted Sports Camps	
	8219 Internal CSD Sports Camps	
	8220 Youth Flag Football	
	8221 Youth Lacrosse	
	8230 Instructional T-Ball	
<b>3240</b>	<b>ADULT SPORTS</b>	<b>68,650</b>
	8410 Softball	
	8416 5x5 Basketball	
	8417 3x3 Basketball	
	8427 Open Gym	
	8428 Flag Football	
	8432 Adult Soccer	
<b>3250</b>	<b>SPECIAL INTEREST CLASSES</b>	<b>240,750</b>
	8510 Contract Classes	
<b>3260</b>	<b>SPECIAL EVENTS</b>	<b>50,770</b>
	8600 General Events	
	8602 Holiday In The Hills	
	8608 Concerts & Saturday Night in the Park	
<b>3270</b>	<b>AQUATICS</b>	<b>334,907</b>
	8702 Pool Admissions	
	8703 Aquatic Lessons	
	8704 Pool Rentals	
<b>3280</b>	<b>SENIOR PROGRAMS</b>	<b>26,660</b>
	8800 Senior Activities	
<b>3290</b>	<b>TEEN PROGRAMS</b>	<b>62,745</b>
	8900 Skate Park Programs	
	8903 Teen Center	
<b>3297</b>	<b>PARK &amp; FACILITY RENTAL</b>	<b>201,000</b>
	Rent received from building and park use.	
<b>3300</b>	<b>TRANSFERS IN</b>	<b>50,570</b>
	Interdistrict fund transfers. Funds transferred from Ridgeview Park project.	
	<b>TOTAL REVENUE</b>	<b>8,010,509</b>



## **PARKS & PLANNING DEPARTMENT**

The EDHCSD Parks & Planning Department provides all necessary oversight to ensure that adequate and appropriate parkland is secured, developed, and maintained. The Department is also charged with managing and maintaining all District-owned parks, facilities, landscape medians and grounds, open space areas, and assisting in the maintenance of several school fields through joint use agreements.

Maintenance staff members of the Department perform and provide necessary services to the District's athletic fields, irrigation systems, facility operations, facility rentals (set-ups), volunteer projects, and provide support to other Departments in furtherance of the CSD's mission and goals.

The CSD maintains an inventory of equipment and facility improvements District-wide. A reserve study, prepared by the Browning Group (referred to as the "Browning Reserve"), provides the District with a replacement schedule and replacement cost for equipment and facilities. Staff reviews the list of proposed replacements and work on an annual basis and makes a determination of necessity or further deferral. The list of projects is provided in the budget detail for both general fund and landscape and lighting districts.

The Department operates through the General Fund (Administration & Planning, Parks, Facilities, Pools, Neighborhood Parks, and Athletic Fields), CC&R/DRC Fund, and Landscape and Lighting Assessment District Funds (LLAD). Departmental operations are provided through seven primary operating Divisions as follows:

### Parks Administration/Planning Division

The Administration Division provides overall direction to the Department (budget, staffing, and administration); manages parkland acquisition and development projects and facility development and improvement projects; oversees and administers service contracts; assists the Administration & Finance Department and Recreation Department on projects, programs and activities of the District; and provides support to the General Manager as needed.

### Facilities

The CSD provides building maintenance services at Community Park and in several outlying parks. The Facilities Division also oversees several contracted services, i.e. security patrol, intrusion and fire monitoring, custodial, HVAC maintenance and repair,

small construction projects. Additionally, the Division provides staffing and set-up for many internal and external events and meetings.

### Pools

The main aquatic facility is located at Community Park. This facility is used extensively year-round by the local aquatics team (TAZ), Oak Ridge High School, and by the Recreation Department for lessons, recreational swimming, and special interest classes and programs. The Pools Division, which is a component of the Facilities Division, is responsible for pool maintenance, equipment, and pool-related components, as well as the spray playgrounds at Promontory and Bertelsen Parks.

### Athletic Fields

Athletic fields are used for District-operated recreation sports programs and leagues; youth sports organization play, which includes soccer, baseball and softball; and for general public use. Organizations such as little league baseball and soccer pay fees for field use. Such revenues offset the costs associated with field preparation, light use, and maintenance.

### Neighborhood Parks

Neighborhood parks encompass the remainder of the District's parks that are not considered "athletic fields". Neighborhood parks are located District-wide and provide recreational opportunities for most District residents within ½-mile of their homes.

### Landscape and Lighting Assessment Districts (LLAD's)

Currently there are 23 active Landscape and Lighting Assessment Districts within the CSD. They include primarily landscape medians, entrances, beltways, and several parks. These districts are independently funded through assessments directly related to the costs associated for their maintenance. LLAD's are independently budgeted to ensure that assessments match costs. LLAD's range in size from small neighborhood landscape entries to large areas that include both parks and landscape medians, such as is found at Promontory. Funding for the landscape and lighting districts comes from property owner assessments.

### Covenants, Conditions and Restrictions (CC&R's) Design Review Committee (DRC)

The CSD provides CC&R enforcement to the home-owners whose villages are under our jurisdiction. Currently we have jurisdiction over 32 Villages with 104 different sets of CC&R's. The CSD also provides for a Design Review Committee which performs review of home improvements to the properties that are in our jurisdiction.

**PARKS & PLANNING DEPARTMENT  
BUDGET DETAIL**

<b>3000 REVENUE</b>	<b>310,570</b>
Includes revenue from the following sources:	
<ul style="list-style-type: none"> <li>• Reimbursements - \$44,000</li> <li>• Park Impact Fee Administration - \$15,000</li> <li>• Park and Facility Rentals - \$201,000</li> <li>• Transfer in from cancelled capital project balances - \$50,570</li> </ul>	
<b>4000 BENEFITS AND TAXES</b>	<b>285,061</b>
Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation premiums.	
<b>5011 SALARIES-F/T</b>	<b>458,353</b>
The Department budget includes 11 full-time staff, approximately 7.5 of these positions are funded through the General Fund. The remaining 3.5 positions are funded through the LLAD's or CIP projects and are not reflected in this budget. This fiscal year includes the addition of the Parks and Planning Director.	
<b>5012 SALARIES - P/T</b>	<b>133,205</b>
The Department budget includes 16,575 hours (7.97 FTE) of part time & seasonal help. 3,500 of these hours (1.7 FTE) are funded through the LLADs or CIP projects and are not reflected in the budgeted amount. These positions will be used in the following areas:	
<ul style="list-style-type: none"> <li>• Seasonal maintenance of existing parks and fields</li> <li>• Athletic Field maintenance for Little League &amp; Soccer</li> <li>• Building and pool maintenance, weekend staffing, special events and rental supervision of indoor facilities</li> <li>• Construction Management</li> </ul>	
<b>5013 SALARIES - OVERTIME</b>	<b>4,318</b>
For all staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs, emergencies, and responding to call-backs.	
<b>5110 CUSTODIAL SUPPLIES</b>	<b>16,700</b>
Includes custodial and restroom supplies for all District facilities. The District currently maintains 10 buildings with 44,044 sf that require custodial service.	

<b>5120</b>	<b>EQUIPMENT SUPPLIES</b>	<b>21,400</b>
	Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of District vehicles as well as all landscape, building and pool tools, equipment and machinery. Included are the anticipated supplies for upgrading the pool lighting to LED's, repair and replacement of several basketball backboard operators, and general maintenance items such as paint, nuts, bolts, tools and other preservation supplies.	
<b>5121</b>	<b>EQUIPMENT SERVICES</b>	<b>61,640</b>
	Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:	
	<ul style="list-style-type: none"> <li>• 3 - Pool vehicles</li> <li>• 13 - Trucks</li> <li>• 1 - Large passenger van - Recreation</li> <li>• 3 - Tractors</li> <li>• 5 - Assorted Utility Vehicles</li> <li>• 4 - Equipment trailers</li> <li>• Misc. Small Power Equipment (blowers, trenchers, generators etc.)</li> <li>• Misc. Pool and spray ground equipment</li> </ul>	
<b>5122</b>	<b>HVAC EQUIPMENT SERVICES</b>	<b>61,000</b>
	Includes the annual service contract. This year includes funding for anticipated repairs to components such as HVAC circuit boards, switches, and regulator valves. These types of items are "wear and tear" items that normally cannot be repaired but need to be replaced once they fail.	
<b>5123</b>	<b>KITCHEN EQUIPMENT SERVICES</b>	<b>1,500</b>
	This budget includes normal service and possible repairs on the following equipment:	
	<ul style="list-style-type: none"> <li>• Commercial refrigerator/freezer - 4 units</li> <li>• Commercial garbage disposer - 1 unit</li> <li>• Commercial dishwasher - 2 units</li> <li>• Commercial microwave oven - 1 unit</li> <li>• Commercial oven/stove - 1 unit</li> </ul>	

<b>5130</b>	<b>FUNCTIONAL SUPPLIES</b> This years budget includes:	<b>6,200</b>
	<ul style="list-style-type: none"> <li>• Supplies for existing facilities such as padlocks, replacement keys, fire extinguisher cabinet glass</li> <li>• Security and locksmith services</li> <li>• Staff uniforms and boot reimbursement</li> </ul>	
<b>5131</b>	<b>FUNCTIONAL SERVICES</b> Insurance administration cost for CalPERS (medical) and Co Power (vision)	<b>300</b>
<b>5132</b>	<b>GOVERNMENT FEE &amp; PERMITS</b> Includes all fees paid to County, State or Federal Agencies necessary for permits to operate current and proposed new District facilities including operation of District aquatic facilities, kitchen, alarm systems.	<b>11,000</b>
<b>5136</b>	<b>PLAYGROUND EQUIPMENT</b> Includes all parts and supplies necessary to maintain and/or repair District playgrounds as needed.	<b>3,800</b>
<b>5137</b>	<b>PARK/FIELD SUPPLIES</b> Includes the replacement of tables and benches at the community park and several neighborhood parks. Base sets including pitchers mound and home plate.	<b>24,500</b>
<b>5138</b>	<b>IRRIGATION SUPPLIES</b> All new and repair parts necessary for the operation of the Districts irrigation systems as needed. Systems continue to be retrofitted to become more water efficient. Includes items such as: Sprinkler heads, flow meters, pipe, fittings, back flow devices and controller repair as follows;	<b>22,242</b>
	<ul style="list-style-type: none"> <li>• All District Community Parks and Athletic Fields - \$10,242</li> <li>• All Neighborhood Parks - \$12,000</li> </ul>	
<b>5139</b>	<b>SMALL TOOLS AND SUPPLIES</b> All small tools and supplies necessary to conduct maintenance operations on District facilities and equipment. Examples of equipment are, but not limited to:	<b>10,400</b>
	<ul style="list-style-type: none"> <li>• Gas and electric power tools</li> <li>• Shop tools &amp; supplies</li> <li>• Construction materials - such as metal stock, wood stock, hardware &amp; fasteners</li> <li>• Welding supplies - welding rod, and welding wire</li> <li>• Landscape tools - shovels, rakes, etc.</li> <li>• Tools and supplies for the buildings and pools.</li> </ul>	

- 5140 LANDSCAPE SUPPLIES** **63,485**
- Includes all natural materials necessary for the maintenance of parks, fields, and other landscape areas. These materials include but are not limited to: turf soil mixes, infield mixes, soil amendments, seed, plant material, gravel and decomposed granite paving. This years budget will be allocated to the following areas:
- \$35,895 for our Athletic Fields turf management program
  - \$27,500 for Neighborhood parks
- 5142 CONTRACTED SERVICES** **778,783**
- Includes contracted services for the on-going maintenance and repair of District Parks, fields and facilities. Several contracts, such as for custodial and pesticide applications, will be going out for bid in FY 14-15. Examples of these services and some of the charges associated with the service include, but are not limited to the following:
- General fund landscape maintenance contracts - \$387,684
  - Village Green Maintenance Agreement
  - Pesticide & Pest control - approx. \$35,849
  - Alarm Monitoring & Park Security - approx. \$103,556
  - Jackson School Agreement
  - Buckeye Union School District Agreement - approx. \$10,000
  - Misc. electrical, plumbing, pool and fire services
  - Custodial contract - approx. \$73,440
  - Pool Contracts - \$55,054
  - Additional one time contracted services
  - Building repairs
  - Neighborhood Park equipment, tree work and playground supplies
  - Parking lot light maintenance
  - Pool deck pole light maintenance
- 5150 CHEMICAL SUPPLIES** **86,224**
- Consists of all chemical applications and related supplies necessary to operate the District's pools and water features as well as all fertilizer and chemical supplies needed for field and park maintenance. A general breakdown follows:
- Pools & Spray grounds - \$50,000 for Chlorine and other pool related chemicals.
  - Athletic Fields - \$35,024 (approximately \$25,000 of this amount will be refunded by BUSD)
  - Parks and Buildings - \$1,200

<b>5151 VANDALISM</b>	Allowance for unforeseen damage to District property due to vandalism	<b>6,000</b>
<b>5153 DEFERRED MAINTENANCE/REPLACEMENT (UNDER \$5,000)</b>	Projects under \$5,000. A detailed list of these items is included in the FY 14-15 Capital Equipment and Deferred Maintenance Budget in the Capital Budget section.	<b>2,275</b>
<b>5160 OFFICE SUPPLIES</b>		<b>1,500</b>
<b>5171 PROFESSIONAL SERVICES</b>	Professional advice as needed.	<b>1,500</b>
<b>5180 DUES AND PUBLICATIONS</b>	Includes expenses for subscriptions to trade publications and membership in related organizations.	<b>1,250</b>
<b>5200 STAFF TRAINING</b>	Includes all materials and outside seminars and conferences necessary for staff development. Due to the reliance on contracted pesticide applications, training related to pesticide certification maintenance is reduced and limited this year. Continued maintenance of such certification will, at this time, be limited to one or two Park Supervisors. Similarly, certification for playground safety inspectors will be limited due to the limited need of full/initial inspections. Training includes: <ul style="list-style-type: none"> <li>• Continuing education classes for pesticide training</li> <li>• Turf and irrigation management workshops</li> <li>• Misc. one-day staff training seminars</li> <li>• Irrigation auditor and designer training conference</li> <li>• CPO/AFO training</li> <li>• Pacific/Southwest Maintenance Management School</li> <li>• National Safety Inspector School</li> <li>• Aquatic Facility Operator training</li> <li>• Arbor-Culture</li> <li>• HVAC training and certification</li> <li>• Pool Heater Certification</li> </ul>	<b>21,000</b>
<b>5210 MILEAGE AND TRAVEL</b>	Includes reimbursements to employees for use of personal vehicles when necessary and special travel expenses to seminars, etc.	<b>1,000</b>

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<b>5220 FUEL</b>	Includes gasoline and diesel fuel purchases for all District vehicles and equipment.	<b>43,000</b>
<b>5230 RENTAL EQUIPMENT</b>	This account is for the rental of specialized or additional equipment wherever necessary such as: <ul style="list-style-type: none"> <li>• Trenchers</li> <li>• Jackhammers</li> <li>• Scaffolding</li> <li>• Lift Equipment</li> <li>• Tractors</li> <li>• Copy Machine</li> <li>• Scissor Lift.</li> </ul>	<b>15,300</b>
<b>5231 FACILITIES RENTAL</b>	Includes storage unit rentals as well as the portable toilet rental and service for park, field and special event use.	<b>13,996</b>
<b>5240 PRINTING</b>	Allowance for project plan printing and department signage	<b>1,000</b>
<b>5241 UTILITIES - PHONE/COMMUNICATION</b>	Includes service charges for Parks Department phones.	<b>5,500</b>
<b>5242 UTILITIES - WATER</b>	Water and sewer fees for all District parks and facilities. EID has suggested a 5% rate increase to take effect in January 2015. Adjustments to water charge line items have been made accordingly.	<b>121,600</b>
<b>5243 UTILITIES - GAS</b>	Includes natural and propane gas use for the operation of existing District buildings and pools.	<b>61,840</b>
<b>5244 UTILITIES - ELECTRICITY</b>	Includes all electrical use for the operation of existing District buildings, pools, parks and street lights.	<b>141,500</b>
<b>5255 SAFETY EXPENSES</b>	Includes all personal protective equipment and other safety supplies and equipment for District Parks and Facilities personnel.	<b>4,850</b>
<b>5520 BUILDINGS AND FACILITIES</b>	Gym curtain replacement and upgrade; LED lighting replacement at pool area	<b>29,640</b>



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<b>5560 DEFERRED MAINTENANCE/REPLACEMENT (\$5,000 +)</b>	<b>115,873</b>
Projects \$5,000 plus. A detailed list of these items is included in the FY 14-15 Capital Equipment and Deferred Maintenance Budget in the Capital section of the budget.	
<b>5600 TRANSFERS OUT</b>	<b>572,104</b>
General Fund contribution towards the maintenance of the Landscape and Lighting Assessment District's. Also included is funding for Capital Projects included in the Capital section of the budget.	
<b>TOTAL PARKS</b>	<b>-2,900,270</b>

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5500-5900

Parks & Planning Department - Total

Acct. No.	Account Title	FY 2012-13 Actual	FY 2013-14		FY 2014-15 Budget	Dollar Change	Percent Change
			Mid-Year Budget	FY 2013-14 Forecast			
<b>Revenue</b>							
3020	Reimbursements	93,393	44,220	44,220	44,000	-220	-0.50%
3025	Park Impact Fee Administration	26,310	15,000	4,600	15,000	0	0.00%
3297	Park and Facility Rentals	228,050	175,400	175,400	201,000	25,600	14.60%
3300	Transfers In	24,662	0	0	50,570	50,570	-
	<b>Total Department Revenue</b>	<b>372,415</b>	<b>234,620</b>	<b>224,220</b>	<b>310,570</b>	<b>75,950</b>	<b>14.10%</b>
<b>Expense</b>							
4010	Payroll Taxes	47,273	44,661	44,661	50,768	6,107	13.67%
4120	Employee Benefits	101,552	95,156	95,156	100,707	5,551	5.83%
4130	PERS - Retirement	90,766	84,351	84,351	93,222	8,871	10.52%
4140	Life Insurance	537	646	646	646	0	0.00%
4150	Workers Comp.	35,448	37,728	37,728	39,719	1,991	5.28%
5011	Salary Expense - Full-time	393,973	399,140	399,140	458,353	59,213	14.84%
5012	Salary Expense - Part-time	81,210	131,367	131,367	133,205	1,838	1.40%
5013	Overtime Expense	998	6,641	6,641	4,318	-2,323	-34.98%
	<b>Total Salary &amp; Benefits</b>	<b>751,757</b>	<b>799,690</b>	<b>799,690</b>	<b>880,938</b>	<b>81,247</b>	<b>10.16%</b>
5110	Custodial Supplies	23,947	27,200	27,200	16,700	-10,500	-38.60%
5120	Equipment Supplies	38,057	38,000	38,000	21,400	-16,600	-43.68%
5121	Equipment Services	41,770	59,640	59,640	61,640	2,000	3.35%
5122	HVAC - Equipment Services	9,294	61,734	61,734	61,000	-734	-1.19%
5123	Kitchen Equipment Services	0	1,500	1,500	1,500	0	0.00%
5130	Functional Supplies	4,317	5,500	5,500	6,200	700	12.73%
5131	Functional Services	652	300	300	300	0	0.00%
5132	Government Fees & Permits	3,982	11,500	11,500	11,000	-500	-4.35%
5136	Playground Equipment	1,500	3,800	3,800	3,800	0	0.00%
5137	Park/Field Supplies	20,732	24,996	24,996	24,500	-496	-1.98%
5138	Irrigation Supplies	17,831	22,242	22,242	22,242	0	0.00%
5139	Small Tools/Supplies	7,267	10,400	10,400	10,400	0	0.00%
5140	Landscape Supplies	47,463	57,041	57,041	63,485	6,444	11.30%
5142	Contract Service	620,382	758,492	758,492	778,783	20,291	2.68%
5150	Chemical Supplies	94,776	96,213	96,213	86,224	-9,989	-10.38%
5151	Vandalism	4,931	6,000	6,000	6,000	0	0.00%
5153	Deferred Maint/Replacement	0	35,508	35,508	2,275	-33,233	-93.59%
5160	Office Supplies	1,243	1,500	1,500	1,500	0	0.00%
5171	Professional Services	5,895	1,500	1,500	1,500	0	0.00%
5180	Dues & Publications	1,202	1,320	1,320	1,250	-70	-5.30%
5200	Staff Training	6,148	24,060	24,060	21,000	-3,060	-12.72%
5202	Local Meetings	284	0	0	0	0	0.00%
5210	Mileage	380	1,000	1,000	1,000	0	0.00%
5220	Fuel Expense	30,390	43,000	43,000	43,000	0	0.00%
5230	Rental Equipment	10,324	14,800	14,800	15,300	500	3.38%
5231	Rental Facilities	9,857	13,000	13,000	13,996	996	7.66%
5240	Printing	0	100	100	1,000	900	900.00%
5241	Telephone	5,065	8,000	8,000	5,500	-2,500	-31.25%
5242	Water	98,335	121,800	121,800	121,600	-200	-0.16%
5243	Gas	39,359	53,600	53,600	61,840	8,240	15.37%
5244	Electric	126,375	140,000	140,000	141,500	1,500	1.07%
5255	Safety Expenses	6,983	5,300	5,300	4,850	-450	-8.49%

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5500-5900

Parks & Planning Department - Total

Acct. No.	Account Title	FY 2012-13 Actual	FY 2013-14		FY 2014-15 Budget	Dollar Change	Percent Change
			Mid-Year Budget	FY 2013-14 Forecast			
	<b>Total Services &amp; Supplies Expense</b>	<b>1,278,741</b>	<b>1,649,046</b>	<b>1,649,046</b>	<b>1,612,285</b>	<b>-36,761</b>	<b>-2.23%</b>
	<b>Capital Expenditures</b>						
5520	Buildings & Facilities	0	61,000	61,000	29,640	-31,360	-51.41%
5540	Equipment & Vehicles	26,286	76,361	76,361	0	-76,361	-100.00%
5560	Replacement	0	394,472	394,472	115,873	-278,599	-70.63%
	<b>Total Fixed Asset Expense</b>	<b>26,286</b>	<b>531,833</b>	<b>531,833</b>	<b>145,513</b>	<b>-386,320</b>	<b>-72.64%</b>
5600	Transfers Out	304,030	647,098	647,098	572,104	-74,993	-11.59%
	<b>Total Expenses</b>	<b>2,360,815</b>	<b>3,627,667</b>	<b>3,627,667</b>	<b>3,210,840</b>	<b>-416,827</b>	<b>-11.49%</b>
	<b>Net Income/Loss</b>	<b>-1,988,400</b>	<b>-3,393,047</b>	<b>-3,403,447</b>	<b>-2,900,270</b>	<b>492,777</b>	<b>14.52%</b>

## **ADMINISTRATION AND FINANCE DEPARTMENT**

The Administration and Finance Department is responsible for office management and support to the other departments within the District. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets/tracking, franchise management including cell tower leases, the district's public counter, revenue collection, human resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, document management, marketing and public relations and the District's website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

### **BOARD**

Tasks include agenda preparation and posting, agenda packet preparation and distribution, preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

### **GENERAL ADMINISTRATION**

General administration includes human resources, records management, contract management, marketing and public relations, media contact, District-wide short and long term planning, general clerical tasks, etc.

### **FINANCE**

The Finance Division oversees and administers all District finances. Finance prepares the fiscal budget, financial statements, payroll, accounts payable and receivable. The staff manages the cash and is responsible for cash control. The staff also prepares the month end and year end close, prepares the Comprehensive Annual Financial Report (CAFR), assists with the annual audit, and State Controllers report. Responsible for updating and maintaining the District financial record management system. The accounting for the General Fund and the other funds such as the LLAD's are administered by the accounting staff.

### **INFORMATION TECHNOLOGY**

The Information Technology (IT) Division performs multiple tasks including network administration, back-up, document storage, documentation, web site design and management, help desk and is instrumental in planning and upgrading the computer systems. The IT division also has the responsibility of telephone operations including trouble shooting, phone and voice mail management and upgrades as well as district-owned cell phones.

### **HUMAN RESOURCES**

The Human Resources (HR) Division is responsible for recruitment of district full and part time employees, employee benefits and pension program. HR coordinates annual evaluations, and step increases with department heads. HR manages the maintenance of personnel records, monitors budgets, conducts investigations, consults with the contracted attorney in legal matters, acts as a district representative in Union negotiations. HR is responsible for district wide training including leadership training, workers' compensation and safety training. HR oversees workers compensation claims and works with claims adjustors. HR monitors administration to established standards and procedures, identifies opportunities for improvement, and resolves discrepancies.

### **RISK MANAGEMENT**

These tasks includes filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the Special District Risk Management Authority, a Joint Powers Authority, who manages the District's workers compensation and general liability coverage.

### **PUBLIC RELATIONS AND COMMUNICATIONS**

A part time Communications Specialist and Public Relations Specialist were added to the organization table in FY 2013-2014. The Communication Plan will be updated to comply with the strategic plan.

# El Dorado County Resolution #109-2016 EXHIBIT "A"

## ADMINISTRATION AND FINANCE DEPARTMENT BUDGET DETAIL

The Administration and Finance Department is responsible for office management and support to the other departments within the District. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets, franchise management, human resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, marketing, public relations, and the District's website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

### ACCOUNT DETAIL

<b>3000 REVENUE</b>		<b>6,312,179</b>
Property tax revenue is expect to increase 1% in this year. Other revenues are from CC&R/LLAD reimbursements for overhead/administration which is adjusted annually, wireless tower lease payments, interest and other miscellaneous income such as state mandated cost reimbursements and restitution payments.		
<b>4000 BENEFITS AND TAXES</b>		<b>423,057</b>
The department's share of the expense of employee retirement programs, employee cafeteria plan, employee assistance program, employer share of payroll taxes and Workers' Compensation premiums paid by the District.		
<b>5011 SALARIES - F/T</b>		<b>654,670</b>
Full-time salary in the Administration and Finance Department includes the General Manager, Director of Administration and Finance (full-year), Senior Accountant, Accounting Specialist, Information Systems Manager, Human Resource Manager, Executive Administrative Assistant (full-year), and two (2) Administrative Assistants II.		
<b>5012 SALARIES - P/T</b>		<b>46,709</b>
Part-time non-benefited positions include two (2) Administrative Specialists (for human resource and information tecnology to provide District wide support), and an Accounting Clerk, for the full year. Purchasing Specialist, Communications Specialist, and a Volunteer Coordinator are not included in this budget. All part time positions are outlined in last years' approved organizational table, no additional changes are requested.		
<b>5013 SALARIES - OVERTIME</b>		<b>300</b>
For Department staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs and emergencies.		
<b>5016 DIRECTOR EXPENSES</b>		<b>29,000</b>
Board members to receive a stipend of one hundred dollars for each day of service at approved meetings, not to exceed six days of service in a month. Board member training is also included in this account.		
<b>5120 EQUIPMENT SUPPLIES</b>		<b>38,500</b>
Miscellaneous supplies, upgrades and repairs, desktop PCs, switch upgrades, and server upgrades.		

## El Dorado County Resolution #109-2016 EXHIBIT "A"

<b>5121</b>	<b>EQUIPMENT SERVICES</b> Copy machine maintenance (2), desktop printer maintenance, Expert Exchange, web filter maintenance, Gotomypc internet access, SharePoint license, message labs email security, Network solutions-ssl certification for phones, CDW windows server renewal, Cisco Smartnet Renewal and other IT.	<b>47,538</b>
<b>5130</b>	<b>FUNCTIONAL SUPPLIES</b> Compliance posters, misc. supplies, signs, name tags, framing, photos, staff shirts, signs and banners. Increased this year is funding for marketing collateral.	<b>13,660</b>
<b>5131</b>	<b>FUNCTIONAL SERVICES</b> Fingerprinting fees; insurance administration costs for CalPERS (medical) and Co Power (vision). Increased this year is funding for federal (cross state) background checks, and drug screening and pre-employment fitness testing in the District's best efforts to protect our children.	<b>19,995</b>
<b>5132</b>	<b>GOVERNMENT FEES AND PERMITS</b> The fee charged by the County for tax collection and LAFCO services.	<b>135,492</b>
<b>5140</b>	<b>LANDSCAPE SUPPLIES</b> Supplies for volunteer projects.	<b>27,500</b>
<b>5142</b>	<b>CONTRACT SERVICES</b> Springbrook, Cafeteria Plan Administrator, State purchase contract (CMAS), Telecheck service, Time Clock Plus (time keeping system).	<b>26,386</b>
<b>5160</b>	<b>OFFICE SUPPLIES</b> Expenses for office supplies and office set up, possible reconfiguration of space for Directors. Ergonomic updates to work stations.	<b>9,500</b>
<b>5161</b>	<b>OFFICE SERVICES</b> Records storage	<b>3,900</b>
<b>5162</b>	<b>POSTAGE</b> Bulk mailings, miscellaneous postage, and shipping charges.	<b>6,000</b>
<b>5171</b>	<b>PROFESSIONAL SERVICES</b> Ongoing or annual expenses: Annual audit, Employee Assistance Program, document scanning, website updates, IT support, Constant Contact, When to Work scheduling software, New or continued items included in this year that are considered one-time expenditures are a L&L survey, Recreation Needs Assessment (Master Plan).	<b>240,635</b>
<b>5172</b>	<b>LEGAL SERVICES</b> Legal counsel for personnel management, Board consultation, contract review, risk management and policy development.	<b>120,000</b>
<b>5180</b>	<b>DUES AND PUBLICATIONS</b> Dues for memberships to California Special District Association (CSDA), CSDA Gold Country Chapter, National Recreation & Park Association (NRPA), California Park and Recreation Society (CPRS), Rotary, Chamber of Commerce, Government Finance Officers Association (GFOA), California Society of Municipal Finance Officers (CSMFO), MetroScan, Survey Monkey, California Association of Park and Recreation Commissioners and Board Members (CAPRCBM), Society for Human Resources Management (SHRM), and subscriptions to newspapers and trade and technical publications.	<b>11,646</b>

**El Dorado County Resolution #109-2016 EXHIBIT "A"**

<b>5190</b>	<b>ADVERTISEMENTS AND LEGAL NOTICES</b>	<b>4,020</b>
	Expenses for the publication of legally required notices and reports and classified advertisements, employee recruiting, and other advertising to benefit the District programs and operations.	
<b>5200</b>	<b>STAFF TRAINING</b>	<b>42,900</b>
	Board and Staff Training including CSDA, HR, IT, Payroll, GFOA, CSMFO, AB1234 Ethics training, CalPERS, Springbrook software, computer software training for all staff, staff team building and training related to Strategic Plan goals.	
<b>5201</b>	<b>EMPLOYEE APPRECIATION</b>	<b>7,000</b>
	Employee and Volunteer recognition and appreciation program, employee luncheons, longevity recognition, and other functions. These programs have been expanded to include all full-time and part-time staff. This is the first full year of recording employee appreciation events under this account instead of within the Local Meetings account.	
<b>5202</b>	<b>LOCAL MEETINGS</b>	<b>3,500</b>
	Kitchen and meeting supplies and professional organization functions.	
<b>5210</b>	<b>MILEAGE AND TRAVEL</b>	<b>18,000</b>
	Gas reimbursement for administration staff. This budget includes an auto allowance for the General Manager and Department Directors (3) for the full year.	
<b>5230</b>	<b>RENTAL EQUIPMENT</b>	<b>20,390</b>
	Two copy machines, Postage meter, Shortel phone system, and Water filtration in the Pavilion.	
<b>5235</b>	<b>ELECTION EXPENSES</b>	<b>64,427</b>
	Biennial board election (\$24,427), and special mail ballot (\$40,000)	
<b>5240</b>	<b>PRINTING</b>	<b>5,650</b>
	Fliers, forms, business cards, checks and stationery printing, brochures and folders, welcome packets, manuals, and copier overages charges.	
<b>5241</b>	<b>TELEPHONE</b>	<b>35,600</b>
	Local and long distance land line phone service District-wide; fax machines; cell phones; Internet Service; conference calling. This year includes an increase in bandwidth from 1.5	
<b>5251</b>	<b>GENERAL INSURANCE</b>	<b>80,000</b>
	Liability, errors and omissions vehicle insurance; All District general liability and Workers' Compensation.	
<b>5255</b>	<b>SAFETY EXPENSE</b>	<b>4,000</b>
	Safety is a high priority of the District and this past year the Safety Committee has been revitalized. Training programs have been expanded to encourage safety measures in this year.	
<b>5550</b>	<b>COMPUTER EQUIPMENT</b>	<b>56,117</b>
	\$52,117 Springbrook (SB) Software, annual payment (3 of 3), plus \$4,000 for related SB Consultant travel, data configuration software implementation and training costs.	
<b>5575</b>	<b>OPEB Contribution</b>	<b>35,931</b>
	Other Post Employment Benefit annual contribution.	
	<b>TOTAL</b>	<b>4,080,156</b>



El Dorado County Resolution #109-2016 EXHIBIT "A"

7000-7004

Administration and Finance Department - Total

Acct. No.	Account Title	FY 2013-14				Dollar Change	Percent Change
		FY 2012-13 Actual	Mid-Year Budget	FY 2013-14 Forecast	FY 2014-15 Budget		
<b>Revenue</b>							
3010	CC&R Reimbursements	28,739	36,564	36,564	13,851	-22,713	-62.12%
3020	Other Reimbursements	0	12,000	12,000	12,000	0	0.00%
3030	LLAD Reimbursements	434,833	403,804	403,804	513,247	109,443	27.10%
3100	Property Tax Revenue	4,845,227	4,964,711	4,964,711	5,014,358	49,647	1.00%
3150	Interest Income	18,474	20,000	19,000	19,000	-1,000	-5.00%
3160	Franchise Fees	680,481	681,000	672,000	672,000	-9,000	-1.32%
3161	Cellular Sites	64,944	63,270	64,923	64,923	1,653	2.61%
3170	Misc. Income	3,070	1,600	2,900	2,800	1,200	75.00%
	<b>Total Department Revenue</b>	<b>6,075,768</b>	<b>6,182,948</b>	<b>6,175,902</b>	<b>6,312,179</b>	<b>129,231</b>	<b>2.09%</b>
<b>Expense</b>							
4010	Payroll Taxes	72,038	62,032	62,032	58,996	-3,036	-4.89%
4120	Employee Benefits	125,299	153,698	153,698	127,098	-26,600	-17.31%
4130	PERS - Retirement	131,074	136,884	136,884	128,683	-8,202	-5.99%
4135	Retirement - Other	53,147	28,216	96,591	103,343	75,128	266.26%
4140	Life Insurance	681	822	822	880	58	7.06%
4150	Workers Comp.	4,067	4,107	4,107	4,058	-49	-1.19%
5011	Salary Expense - Full-time	634,993	614,039	614,039	654,670	40,631	6.62%
5012	Salary Expense - Part-time	70,596	90,740	90,740	46,709	-44,031	-48.52%
5013	Overtime Expense	173	300	300	300	0	0.00%
5016	Directors Expense	24,900	29,000	29,000	29,000	0	0.00%
	<b>Total Salary &amp; Benefits</b>	<b>1,116,968</b>	<b>1,119,836</b>	<b>1,188,211</b>	<b>1,153,736</b>	<b>33,900</b>	<b>3.03%</b>
5120	Equipment Supplies	43,190	52,300	52,300	38,500	-13,800	-26.39%
5121	Equipment Services	47,265	40,335	40,335	47,538	7,203	17.86%
5130	Functional Supplies	9,726	16,160	16,160	13,660	-2,500	-15.47%
5131	Functional Services	4,526	13,870	13,870	19,995	6,125	44.16%
5132	Government Fees & Permits	128,491	134,220	100,000	135,492	1,272	0.95%
5140	Landscape Supplies	13,275	25,000	25,000	27,500	2,500	10.00%
5142	Contract Service	49,683	29,439	29,439	26,386	-3,053	-10.37%
5160	Office Supplies	6,936	9,500	9,500	9,500	0	0.00%
5161	Office Services	3,825	3,900	3,900	3,900	0	0.00%
5162	Postage	2,177	6,000	6,000	6,000	0	0.00%
5171	Professional Services	57,921	176,835	176,835	240,635	63,800	36.08%
5172	Legal Services	111,444	120,000	120,000	120,000	0	0.00%
5180	Dues & Publications	9,959	11,226	11,226	11,646	420	3.74%
5190	Public & Legal Notices	1,420	8,520	8,520	4,020	-4,500	-52.82%
5200	Staff Training	36,732	52,000	52,000	42,900	-9,100	-17.50%
5201	Employee Appreciation	1,191	6,500	6,500	7,000	500	7.69%
5202	Local Meetings	4,732	3,000	3,000	3,500	500	16.67%
5210	Mileage	7,006	18,000	18,000	18,000	0	0.00%
5230	Rental Equipment	18,206	19,345	19,345	20,390	1,045	5.40%
5235	Elections Expense	13,232	0	0	64,427	64,427	0.00%
5240	Printing	1,409	7,300	7,300	5,650	-1,650	-22.60%
5241	Telephone	30,708	38,960	38,960	35,600	-3,360	-8.62%
5251	General Insurance	76,760	80,000	80,000	80,000	0	0.00%
5255	Safety Expenses	486	4,000	4,000	4,000	0	0.00%
	<b>Total Services &amp; Supplies Expense</b>	<b>680,301</b>	<b>876,410</b>	<b>842,190</b>	<b>986,239</b>	<b>109,829</b>	<b>12.53%</b>
<b>Capital Expenditures</b>							
5520	Buildings & Facilities	456,144	0	0	0	0	0.00%
5550	Computer Equipment	88,767	68,617	68,617	56,117	-12,500	-18.22%
	<b>Total Fixed Asset Expense</b>	<b>544,911</b>	<b>68,617</b>	<b>68,617</b>	<b>56,117</b>	<b>-12,500</b>	<b>-18.22%</b>
5575	OPEB Contribution	86,253	40,571	40,571	35,931	-4,640	-11.44%
	<b>Total Expenses</b>	<b>2,428,433</b>	<b>2,105,435</b>	<b>2,139,590</b>	<b>2,232,023</b>	<b>126,588</b>	<b>6.01%</b>
	<b>Net Income/Loss</b>	<b>3,647,336</b>	<b>4,077,514</b>	<b>4,036,312</b>	<b>4,080,156</b>	<b>2,642</b>	<b>0.06%</b>

RECREATION DEPARTMENT

**Youth Programs - KyDzonE**

**After School Program** - KydZonE serves children Kindergarten - fifth grade (5 - 12 years) and is open after school Monday-Friday. Youth participate in a variety of activities including arts & crafts, games, sports, science, cooking, walking field trips and drama. Average daily attendance is 16.

**Intersession Day Camp** - KydZonE offers Day Camp during school breaks, 2 weeks in November, December and April. Local field trips are included along with games and crafts. Camp hours are 7:00am to 6:00pm.

**Summer Day Camp** - eXtreme Summer Day Camp is offered during the summer months (10 weeks in total) for ages 6-12 years. Program includes field trips, swimming, crafts, sports, games, science, cooking, guest speakers, special events and additional activities that correspond with the program's weekly themes. Camp hours are 7:00am to 6:00pm.

In addition to weekly registration, a daily fee option is offered. Campers who are enrolled for the day, will participate in the same program as weekly campers excluding the weekly field trips, due to the need to schedule field trips and transportation in advance. During the summer, 175 campers are served each week; camp typically has a wait list.

**Recreation Leader in Training Program** - RLIT's, ages 12-16, will assist KydZonE staff with activities at summer camp, and participate in ongoing trainings to prepare them to be future staff members and work in the field of recreation and youth.

**Teen Programs**

**Skate Park** - The skate park is a supervised facility, open scheduled hours to the public year-round for skateboard and scooter riders. A signed waiver is required for all participants, and those under the age of 18 must wear protective gear. Safety classes and workshops promote safe skating and develop skills. Skateboard competitions, special events and camps occur during the summer.

**Teen Center** - The Teen Center serves students in 6th - 12th grades, Monday through Friday during after -school hours. The facility has a computer lab, big screen TV, video game stations, ping pong, foos ball, pool table, and a snack bar. Participants socialize with friends, enjoy crafts, games and a variety of indoor and outdoor sports. The Teen Center has day camps during school breaks, and members may also drop-in during the afternoons. One-hundred and ninety-one families purchase passes each year; average daily attendance is 40 teens.

**Teen Summer Camps** -Teen Center offers Day Camps during summer months that provide an action-packed week with games, crafts, sports and field trips. Typically, thirty-two campers enroll each week.

### Youth Sports

In FY2013-14, more than 2,600 youth participated in CSD Youth Sports programs.

**Youth Basketball** - A great introduction to the game of basketball in a team setting for grades K – 8th. Grades K - 2nd play small court while 3rd and above play full court with NBA style format followed. Fees include jersey, shorts, trophy/medal and one practice and one game per week (8 games). Teams are coached by volunteer coaches. Fall and Winter Leagues are offered.

**Pee-Wee Basketball** - An introduction to the game of basketball for boys and girls ages 4-6 in a fun and positive environment. This program introduces the essential skills of passing, dribbling and shooting while developing sportsmanship and a positive attitude. Hoops are lowered to teach and allow children to make their first basket. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt, participation certificate and gift card sponsored by a local vendor.

**Pee-Wee Soccer** - This four week camp introduces boys and girls, ages 3-6, the basics of soccer, kicking, passing, shooting and being a goalie while developing sportsmanship and a positive self-image. Average attendance ranges between 30 and 40 participants during these 45 minute sessions. Each child receives a T-shirt, a participation certificate and gift card sponsored by a local vendor.

**Pee-Wee T-Ball** - This is a great introduction to the basics of baseball for boys and girls ages 3-6 in a safe and fun environment. Program introduces running bases, catching, throwing, and hitting while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 45-minute session. Each child receives a T-shirt or hat, a participation certificate and a gift card sponsored by a local vendor.

**Youth NFL Flag Football** - Participants learn the basics of football without the contact of the traditional sport. Teams start with practices then play an 8 game season. Included in the cost is an official NFL Jersey, a set of flags and a trophy/medal for each child. High demand created the need for both a Spring and Fall program for coed grades 2nd through 8th.

**Youth NFL Flag Football Boot Camp** - Focused on beginner players with little to no experience in flag football, this camp exposes participants to the basics of the sport and prepares them for the upcoming season(s). Basics include how to throw and catch, basic

routes, agility drills, offense and defense. Semi-experienced players can also benefit by improving existing skills.

**Girls Volleyball** - This league provides girls from 4th - 12th grade an alternative to the highly competitive leagues in the area. Ranging from beginners to advanced players, this 6 on 6 league allows girls to learn or build on existing skills while having fun during the 8 game season. Girls receive a jersey and personalized trophy/medal.

### **Youth Sport Camps**

**Sports-A-Riffic** - Expands a child's exposure to non-traditional sports and helps improve athletic ability and hand-eye coordination. Dodge ball, shuffleboard, croquet, indoor hockey, horseshoes, ring toss, ultimate Frisbee, kickball and miniature golf are taught on a rotating basis. Children learn teamwork and individual accomplishment while playing many lesser-known, yet fun sports. Program targets ages 5 to 10 year olds and parent participation is encouraged for some games. Note: Not offered every year - based on demand and interest.

**Dodgeball** - Children ages 7 - 12 focus on reaction skills, hand-eye coordination and learn the importance of teamwork in this fast action game, with an emphasis on fun. Teams form based on age. Round-robin games are played on a weekly basis. Parent versus youth game is one of the highlights of this camp.

**Youth Lacrosse** - Newly offered four week camp introduces new players to the basics of lacrosse by teaching the fundamentals of the sport. Equipment and T-shirts are provided.

### **Contract Sports Camps**

**Volleyball Camp** - Boys and girls grades 4-8 learn skills of competitive volleyball in a fun and progressive atmosphere. Camp starts with basic fundamentals, progressing to more challenging skills, strategies and techniques. Director Lisa Boyle coached competitive volleyball for over 25 years and is the director of one of the largest and most respected volleyball clubs in Northern California. Camp fee includes T-Shirt and prizes.

**U.K. International Soccer Camps** - English coaches with professional or semi-professional playing experience provide instruction for participants ages 4 – 16. The camp is recreational in nature and emphasizes basic fundamental skills for younger players, progressing up to a more challenging approach on skills and techniques for the older players. Camp fee includes a UK International Soccer Camp T-shirt and Certificate.

**Euro Soccer Camps** - Professionally certified Scottish soccer coaches, who are also physical education teachers, coach participants ages 5-15. Players are placed into

beginner, intermediate and advanced groups based on age, development and experience. A T-shirt, soccer ball and certificate are included.

**Sportstime Baseball Camps** - Sports time Baseball camp is organized by Steve Horning, a professional scout, and his staff. The focus is to improve upon existing talent as well as develop new skills for children, ages 6 - 12. Sportstime employs major league and college level philosophies that address important skill development such as balance, strength, hand-eye coordination, power and accuracy. T-shirt and giveaways are included. This program is scheduled based on demand, and may not occur every year.

### **Adult Sports**

Adult sports attract almost 4,000 participants annually.

**Softball** - Coed and Men's Division leagues are offered in the Spring, Summer and Fall. The program includes a scorekeeper, umpire, balls and awards for league champions.

**Monday Night Softball Pick-Up** - This pick-up league plays 8 weeks per season with teams formed each week.

**5x5 Basketball** - A Sunday afternoon league is offered throughout the year, for eight week seasons. League fees include a scorekeeper, league officials and award for league champions. Games are played at the CSD Gym.

**3x3 Basketball** - Eight-week seasons are planned throughout the year on Wednesday evenings at the CSD Gym. Participants serve as referees.

**Open Gym Basketball** - Monday and Thursday nights are open gym basketball opportunities for adults to drop in and play 4 on 4 pick-up games. Players of all skill levels are welcome. Open gym is year-round. Players have the option of paying each night or purchasing a discounted 5-week pass.

**7 Vs. 7 Coed Soccer League** - This coed league plays on Wednesday evenings, for adults 18 and older. The season consists of 8 weeks and played on the synthetic field at Promontory Community Park. Top 4 teams advance to playoffs. League fees include a field supervisor, referees, balls, and awards for league champs.

**Flag Football** - Adults can test their football skills in this "pass only" league without the contact of the traditional sport. Teams play on Sunday afternoons on our synthetic field for 8-week seasons in the Spring and Fall. Fees include officials, scorekeeper and flags. Teams provide their own jerseys.

**Coed Volleyball (6 vs. 6)** - Coed teams play once a week for 8 weeks based on seasonal interest and gym availability. League fees include a scorekeeper, official, ball,

and awards for league champions. This program is not offered every year, based on gym availability and demand.

### **Adult and Youth Tennis**

**Tennis** - Pee-Wee, Junior and Adult levels are offered year-round through the Recreation Department. Classes are offered at Promontory Community Park and Stephen Harris Park. Private lessons are also available for all ages and skill levels.

### **Special Interest Classes**

**Contract Classes** - Special interest classes are led by qualified, independent contractors. Classes are scheduled throughout the year for all ages, abilities and interests. The District's Recreation staff strives to offer an array of interesting programs to meet resident's interests, needs and hobbies. Youth classes include Certified Babysitting, CPR & First Aid, creative art camps/classes, healthy cooking, youth dance (jazz, hip hop, ballet, tap), foreign & sign language, theater, drama, gymnastics, cheer, fencing, archery, bocce ball, equestrian, martial arts, sailing, rowing, wake boarding and kayaking. Adult classes include First Aid and CPR, drawing, painting, dance (ballroom, country line, belly), fitness (tai chi, boot camp, yoga, pilates, zumba), kayaking, foreign & sign language, cooking, piano, martial arts, and photography. The District serves 6,450 participants in 1,200 classes.

### **Special Events**

**Special Events** - Events are offered throughout the year including Spring Egg Hunt, Spring & Fall Community Garage Sale, Spring & Fall Community Clean-Up, Just You & Me Kid Valentine Dance and other parent/child events, Renew California Communities, Holiday Tree Lighting (co-sponsored with Chamber of Commerce & Town Center), and Breakfast with Santa.

**Saturday Night In The Park** - Annual summer family festival at Community Park features live bands, inflatables, business expo and concessions. This event is coordinated in collaboration with the Chamber of Commerce.

**Friday Night Summer Concerts** - These free concerts are held during summer months at Community Park and include inflatables, food vendors and live music. Local businesses provide sponsorship funds to support the events.

**Holiday Lights In The Hills** - This 3rd Annual event will kick off the holiday spirit with the illumination of a Community Holiday Tree, Breakfast with Santa, lighted displays from multiple businesses/agencies, art/craft boutique and much more!  
In total, the District serves 15,125 participants at community special events.

## **Aquatics**

**Recreation Swim** - The CSD Pool opens for recreation swim on weekends in May and September and daily June through August. The hours will vary based on the day of the week.

**Pool Sponsors** - The Community Pool partners with local businesses to promote a safe and healthy lifestyle by educating families on the risks of drowning and the benefits of learning how to swim.

**Family Season Swim Passes** - Swim passes are designed to give community members the opportunity to enjoy the Community Pool without the hassle of paying a daily entry fee. It also gives families the opportunity to use the facilities at a discounted rate and be able to spend time together as a family at the pool.

**Group Swimming Lessons** - Available for all children and adults who wish to learn to swim. Classes meet for two weeks, Monday-Thursday for 30 minutes. Class size ranges from 3-5 students depending on the lesson level. The Community Pool also offers post-season lessons.

**Private Swimming Lessons** - Offered to participants ages 3 and over. Any level of swimmer is encouraged to take a private swim lesson. Private swim lessons are the most effective way to improve swimming skills. Classes meet one week, Monday-Thursday, for 30 minutes. The instructor caters to whatever the participant would like to work on and focuses on improving individual skills. Lessons are offered at the Community Pool.

**Diving Lessons** - Offered at the Community Pool, for participants 8-17 years of age. Divers participate in group lessons taught by a local Dive Coach, Mike Brown. Classes review the basics of diving; approach, takeoff, positions, entry and safety. Classes are two weeks, Monday-Thursday, for 60 minutes.

**Water Polo Jr. League** - This program caters to swimmers between the age of 8-14, and provides the opportunity to learn the game of water polo. This program runs on Sundays year-round and is a feeder program for youth that want to eventually play on a high school team.

**Swim-4-Fitness** - For swimmers of all abilities, ages 16 and older. Participants can use a posted work out or just practice on their own. Practices are Monday/Wednesday/Friday from 5:30am - 7:00am.

**Jr. Lifeguard Program** - This program teaches youth, ages 11-14 the experience of Aquatic Staff personnel. Participants learn life guarding techniques, first aid, swimming rescues, swim instruction and other aquatic functions from the American Red Cross Guard Start Program.

**Swim Clinics** - The Community Pool offers fall, winter & spring swim clinics for high school, TAZ and other swimmers that want to work on fine-tuning their strokes

**Youth Triathlon Camps** - Camps teach participants the components of a triathlon and how to train for an event. The camp consists of 8 one-hour sessions, and includes basic swimming, biking, running, area transitions and nutrition topics, and concludes with a mini triathlon. Camp is a stepping stone for those wishing to compete in the "Iron Hills" Youth Triathlon.

**"Iron Hills" Youth Triathlon** - The CPRS Award Winning Youth Triathlon is scheduled for Saturday, August 16 in the Community Park. This event is in partnership with "Capitol Adventure". Youth ages 7-15 years are able to participate in this exciting event with an additional Pee-Wee division for children 6 and under.

Attendance for Aquatic Programs:

Pool Rentals	27
Rec Swim attendance	4,725
Pool passes sold	374
Extended day attendance	4,500
Instructional class participants (all)	1,767

### Senior Programs

Since 2006, the CSD has collaborated with El Dorado County to provide programs and on site staff at the County's El Dorado Hills Senior Center. The Senior Center is open daily, and occasionally in the evening and Saturday, with attendance in programs more than 15,000. The facility includes a library with computer access, two card/game rooms, a conference room, small lobby area, commercial kitchen, and a multi-purpose room. The CSD coordinates a variety of programs including fitness for all abilities, social activities, card games, discussion groups, cultural arts, music, computer education, and guest speakers (a full list of activities is below). A quarterly Senior Newsletter, Senior Spotlight, is produced and mailed to over 1,100 Seniors.

Programs occur weekly and monthly; some are free while others are fee-based. A specific list of programs is below.

**Year-round weekly programs** include Pinochle and Canasta, Painting Pals, Guitar and Ukulele Jam, Knit & Crochet, Bridge Practice, Armchair Fitness, Chair Yoga, Forever Fit (4 different classes), Fun Bingo, Dominoes, Cribbage and the Fun Time Band rehearses two afternoons per week. Regular monthly program offerings include: Movies of the Month, French Club, Computer User Group, concerts featuring the Senior Fun Time Band, and more. A variety of guest speakers on senior health, scams, history, aging, safety and community related issues are offered regularly.

**Special events** are offered around occasions such as Mardi Gras, Leap Day, Valentines, St. Pats, the first day of Summer, National Senior Center month, a Christmas Carol sing-



along, and Halloween. Held at the CSD, four special event luncheons are co-hosted with the El Dorado County's Senior Nutrition program. These special events are attended by over 200 area Seniors.

**Special interest classes** include: Cooking, Watercolors, Pastel and Drawing classes, Lets Uke! (ukulele lessons), Guitar Lessons, Line Dance, Mah Jongg, Jewelry Making, Getting to Know Your Digital Camera, Close-Up Photography, Photography for Grandparents, Memoir Writing, Learn to Knit and Crochet, Astronomy Lectures, and Bridge programs, games and instructional programs.

**Senior Services** - Senior Center staff work collaboratively with El Dorado County to provide programs such as Senior Legal Services, a Caregiver Support Group, HICAP Insurance Counseling appointments and educational programs.

**Bus Trips to Lake Tahoe** are scheduled 3-5 times each year.

**RECREATION DEPARTMENT  
BUDGET DETAIL**

<b>3000 REVENUE</b>	<b>1,387,760</b>
<p>The Recreation Department plans and implements a variety of recreation and leisure programs, and supports District-wide volunteer opportunities. Programs include youth development and teen programs, park beautification projects, youth and adult sports, special interest classes for youth and adults, aquatics programs, senior activities and services, and community special events. Participant fees charged for programs offset costs consistent with the District's Revenue Recovery Policy. Revenues increased 13.5% due to greater participation in programs, increased number of programs and a slight fee increase in some areas to meet the Revenue Recovery Policy.</p>	
<b>4000 BENEFITS AND TAXES</b>	<b>339,239</b>
<p>The Department's share of the expense of employee retirement programs, health plan, payroll taxes and Workers' Compensation premiums paid by the District.</p>	
<b>5011 SALARIES - F/T</b>	<b>490,699</b>
<p>Full-time, permanent staff includes a Recreation Director, five Recreation Supervisors, and one Recreation Coordinator. This account increased due to the full-year salary for the Recreation Director and shifting all costs for the Recreation Supervisor who oversees the Registration Office to this account; the Registration Office costs were shared in the past 25% Administration and 75% Recreation.</p>	
<b>5012 SALARIES - P/T</b>	<b>625,749</b>
<p>Part-time and seasonal staff assigned to deliver programs and services. This account increased due to:</p> <ul style="list-style-type: none"> <li>• 100% of front office staff allocated in this account; in the past this cost was shared 25% Administration and 75% Recreation;</li> <li>• Minimum wage increases from \$8 to \$9/hour (12.5% increase); more than half of the summer staff are entry level, minimum wage employees;</li> <li>• Slight increase in costs to deliver additional programs to meet public demand.</li> </ul>	
<b>5013 OVERTIME</b>	<b>0</b>
<p>Budgeting to this account eliminated. In the past, there were slight charges for OT related to unforeseen circumstances; therefore, no reason to budget to this account. If OT costs occur, those costs will be absorbed with reduction in expenditures 5012 account.</p>	

<b>5120</b>	<b>EQUIPMENT SUPPLIES</b> Aquatic training equipment, signs for swim lessons and admissions, replacement of worn umbrellas, rescue tubes, lounge chairs, pool side chairs and tables.	<b>13,095</b>
<b>5121</b>	<b>EQUIPMENT SERVICES</b> Recreation Department Copy machine maintenance contract	<b>2,000</b>
<b>5130</b>	<b>FUNCTIONAL SUPPLIES</b> This account budgets for operational recreation supplies needed in all program areas. There is a slight increase in this account for new special events. Examples of supplies includes crafts, cooking ingredients and utensils, admission tickets for field trips, decorations, prizes, sports equipment, signs/banners, awards, program shirts, life guard uniforms and hats, staff and volunteer shirts for District sponsored events, triathlon supplies and trophies, pool lane lines, First aid supplies, score books, floor tape, chalk, permits, walkie-talkies, nametags and lanyards, wristbands, movie rentals, butcher paper, game supplies. Expenses meet Recreation's Revenue Recovery policy.	<b>156,617</b>
<b>5131</b>	<b>FUNCTIONAL SERVICES</b> This account budgets for operational recreation services. Increase due to new special events offset by program revenue. Examples of services include sports officials, bus transportation, admission tickets for field trips, porta potty rentals, inflatables, lighting rental for concerts, and lights for holiday tree lighting. Expenses meet Recreation's Revenue Recovery policy.  Also included is a nominal fee related to insurance administration costs for CalPERS (medical) and CoPower (vision) for benefited employees	<b>96,712</b>
<b>5142</b>	<b>CONTRACT SERVICE</b> RecTrac fees for processing activity registration payments.	<b>26,500</b>
<b>5160</b>	<b>OFFICE SUPPLIES</b> Office supplies such as copier paper, ink cartridges for some printers, folders, binders, tape, file items and writing utensils.	<b>3,025</b>
<b>5162</b>	<b>POSTAGE SUPPLIES</b> Postage, including direct mailing of Recreation Activity Guide three times per year to every resident, post office box and business.	<b>14,955</b>

<b>5171</b>	<b>PROFESSIONAL SERVICES</b>	<b>258,712</b>
	<p>This account reflects fees paid to contract instructors and guest speakers. Special interest class instructors are contracted by the CSD and paid a percentage of the gross receipts collected for each class, workshop, or program. 21% increase in this account is due primarily to increased costs for special interest class instructors; greater participation and additional classes increased these costs which are offset by participant fees. Additional professional services included in this account include graphic design services to enhance all marketing material, Activity Guide and special mailers for programs. Summer concerts and Saturday Night in the Park bands, stage rentals, and security. Disc jockey services for splashing summer nights at the pool and summer day camp. TAZ, high school and Diving Clinic Instructors. Expenses meet Recreation's Revenue Recovery policy.</p>	
<b>5180</b>	<b>DUES AND PUBLICATIONS</b>	<b>2,100</b>
	<p>Membership dues for California Park &amp; Recreation Society. Subscriptions for marketing newsletter and trade publications related to teens, seniors and aquatics.</p>	
<b>5190</b>	<b>ADVERTISING &amp; LEGAL NOTICES</b>	<b>450</b>
	<p>Paid advertising for District programs, recruitment for staff and instructors.</p>	
<b>5200</b>	<b>STAFF TRAINING</b>	<b>12,885</b>
	<p>Professional training for career staff. Training for part-time and seasonal staff. The budget was decreased due to collaborative staff training between various program areas.</p>	
<b>5202</b>	<b>LOCAL MEETINGS</b>	<b>1,040</b>
	<p>Costs related to hosting community meetings such as Commission on Aging, NCAMA, Chamber of Commerce, and service clubs.</p>	
<b>5210</b>	<b>MILEAGE AND TRAVEL</b>	<b>1,250</b>
	<p>Mileage for CSD business including onsite visits to CSD facilities or school sites, flyer distribution, trainings and other meetings and events as required. District vehicles are used whenever possible.</p>	
<b>5230</b>	<b>RENTAL EQUIPMENT</b>	<b>9,744</b>
	<p>Photo copier rental costs (different from maintenance contract in acct 5121).</p>	
<b>5231</b>	<b>RENTAL FACILITIES</b>	<b>12,011</b>
	<p>Facility use fees at various school sites; increase in account due to increased use fees from schools.</p>	

El Dorado County Resolution #109-2016 EXHIBIT "A"

<b>5240 PRINTING</b>	<b>42,300</b>
Costs for printing three Activity Guides, banners, fliers & brochures, employee handbooks, print materials for programs, and specialty jobs that cannot be done in-house such as post cards, business cards, and posters.	
<b>5241 UTILITIES: PHONES</b>	<b>3,000</b>
Telephone service including office phones and Nextel phone/radios.	
<b>TOTAL RECREATION</b>	<b>-724,323</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

8000-8999

Recreation Department - Total

Acct. No.	Account Title	FY 2013-14				Dollar Change	Percent Change
		FY 2012-13 Actual	Mid-Year Budget	FY 2013-14 Forecast	FY 2014-15 Budget		
<b>Revenue</b>							
	<b>Total Department Revenue</b>	<b>1,045,670</b>	<b>1,222,172</b>	<b>1,221,172</b>	<b>1,387,760</b>	<b>165,588</b>	<b>13.55%</b>
<b>Expense</b>							
4010	Payroll Taxes	89,986	109,575	109,575	123,960	14,385	13.13%
4120	Employee Benefits	80,297	83,659	83,659	99,205	15,546	18.58%
4130	PERS - Retirement	73,892	81,720	81,720	98,554	16,834	20.60%
4140	Life Insurance	323	642	642	642	0	0.00%
4150	Workers Comp.	12,531	15,106	15,106	16,877	1,772	11.73%
5011	Salary Expense - Full-time	327,792	388,290	388,290	490,699	102,409	26.37%
5012	Salary Expense - Part-time	450,407	571,996	571,996	625,749	53,753	9.40%
5013	Overtime Expense	462	2,000	2,000	0	-2,000	-100.00%
	<b>Total Salary &amp; Benefits</b>	<b>1,035,689</b>	<b>1,252,988</b>	<b>1,252,988</b>	<b>1,455,687</b>	<b>202,699</b>	<b>16.18%</b>
5120	Equipment Supplies	7,160	11,135	11,135	13,095	1,960	17.60%
5121	Equipment Services	2,524	2,000	2,000	2,000	0	0.00%
5130	Functional Supplies	129,146	148,200	148,200	156,617	8,417	5.68%
5131	Functional Services	99,804	96,443	96,443	96,712	269	0.28%
5142	Contract Service	29,463	25,418	25,418	26,500	1,082	4.26%
5160	Office Supplies	2,618	3,175	3,175	3,025	-150	-4.72%
5162	Postage	5,747	15,830	15,830	14,955	-875	-5.53%
5171	Professional Services	212,072	213,398	213,398	258,712	45,314	21.23%
5180	Dues & Publications	2,264	1,600	1,600	2,100	500	31.25%
5190	Public & Legal Notices	0	1,000	1,000	450	-550	-55.00%
5200	Staff Training	11,311	19,910	19,910	12,885	-7,025	-35.28%
5202	Local Meetings	194	875	875	1,040	165	18.86%
5210	Mileage	880	960	960	1,250	290	30.21%
5230	Rental Equipment	10,263	9,744	9,744	9,744	0	0.00%
5231	Rental Facilities	7,563	7,491	7,491	12,011	4,520	60.34%
5240	Printing	39,608	36,975	36,975	42,300	5,325	14.40%
5241	Telephone	1,487	3,600	3,600	3,000	-600	-16.67%
	<b>Total Services &amp; Supplies Expe</b>	<b>562,103</b>	<b>597,754</b>	<b>597,754</b>	<b>656,396</b>	<b>58,642</b>	<b>9.81%</b>
<b>Capital Expenditures</b>							
5540	Equipment & Vehicles	7,260	7,500	7,500	0	-7,500	-100.00%
	<b>Total Fixed Asset Expense</b>	<b>7,260</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>-7,500</b>	<b>-100.00%</b>
	<b>Total Expenses</b>	<b>1,605,052</b>	<b>1,858,242</b>	<b>1,858,242</b>	<b>2,112,083</b>	<b>253,841</b>	<b>13.66%</b>
	<b>Net Income/Loss</b>	<b>-559,383</b>	<b>-636,070</b>	<b>-636,070</b>	<b>-724,323</b>	<b>-88,253</b>	<b>-13.87%</b>

## Capital Projects Fund Description

The Capital Projects Fund accounts for the acquisition and construction of capital assets. Typically, a capital project encompasses a purchase of land or 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 a five-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities as well as the ongoing maintenance and renovation of existing District infrastructure.

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

1. **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.
2. **Park Impact Fee:** A charge to developers for the cost of park improvements needed to serve a new development. Park impact fees provide up-front financing for the expansion of public facilities needed to serve a new development. The current fee(s) are listed below and are paid with the application for a building permit.

Single Family:	\$9,806
Single Family – Serrano:	\$2,452
Age Restricted:	\$5,736
Multifamily:	\$8,103
Multifamily – Serrano:	\$2,025
Mobile Home:	\$7,184

3. **Quimby In Lieu Fee:** The California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. Under this authority, the District requires 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 times the number of dwelling units. The District, at its option, may elect 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.
4. **Debt:** Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds

(general Obligation bonds, Mello Roos funding) or certificates of participation (COPS).

5. **LLAD:** Special assessments are levied on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other levies in that the maximum assessment is the increase in property value created by the improvements.
6. **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.

It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts.

1. **Deferred Maintenance Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation. The current reserve for this purpose is \$629,662.
2. **Contingency Reserve:** A budgetary reserve set aside to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. This reserve also serves as a resource to fund on-going operations from July through December, or until property tax revenues are received from the County. In Policy 3272.20, Contingency is set at 15% of revenues. The budgeted reserve is \$1,201,576.
3. **Capital Deficiency Reserve:** This reserve is to provide funds required by the AB 1600 Nexus Study to complement park impact fees. These funds are also to be used to improve the established areas of El Dorado Hills CSD and bring the current level of service to the same standard that new resident fees provide. The current reserve for this purpose is \$6,170,615.
4. **Opportunity Fund:** This fund has been established to provide matching funds for unforeseen projects that may be requested by groups or constituents within the CSD boundaries. The current reserve for this purpose is \$50,000.



El Dorado County Resolution #109-2016 EXHIBIT "A"

CAPITAL PROJECT BUDGET

**FUNDING SOURCES**

General Fund	GF				\$	139,430
Park Impact Fees		PIF			\$	367,300
Landscape and Lighting Assessment Districts			LLAD		\$	200,000
Donations				Donations	\$	-

<b>CAPITAL PROJECTS</b>	<b>Prior Year Funding</b>					<b>2014-15 Request</b>	<b>Total</b>
<b>Community Park - Dog Park</b>	100,000					-	100,000
Complete sitework, install fencing and other materials							
<b>Community Park Field Renovations</b>	160,000					-	160,000
Renovation of existing fields							
<b>Veteran's Memorial</b>	25,617					-	25,617
Administration and inspections							
<b>Windsor Point Park</b>	554,371					-	554,371
Construction of neighborhood park.							
<b>Promontory Lease Payment</b>	2,919,408		344,800			344,800	3,264,208
Payments due October and May							
<b>Oak Knoll - Bocce Ball Courts</b>	-	40,000				40,000	40,000
Site preparation and installation of two bocce ball courts							
<b>CAB Kitchen Renovations</b>	-	30,000				30,000	30,000
Cabinet and flooring improvements							
<b>Reid White Jr. Memorial Ponds</b>	-	20,000				20,000	20,000
Removal of aquatic growth, site inspection, clear exit culvert							
<b>Community Park Corner Signs</b>	-	100,000				100,000	100,000
Sitework and installation of signs (3)							
<b>North Commercial LLAD Landscape Improvements</b>	-			200,000		200,000	200,000
Turf removal and new planting scheme installation							
<b>Ridgeview Park</b>	50,570	(50,570)				(50,570)	-
Renovation cancelled							
<b>Government Fees</b>	N/A		22,500			22,500	22,500
3% of PIF received							
Annual funding of new equipment for new facilities							
<b>Total Allocation</b>		<b>\$ 139,430</b>	<b>\$ 367,300</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 706,730</b>	<b>\$4,516,696</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

**CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET  
GENERAL FUND**

			<b>2014-15 Request</b>
<b>General Fund</b>			
<b>Capital Improvements/Equipment:</b>			
<b>Dept:</b>	<b>Fund:</b>	<b>Location:</b>	
Admin	5500	Finance	56,117.00
Parks	5520	CAB Gym Curtains	18,915.00
Parks	5520	Pool Lighting Converted to LED's	<u>10,725.00</u>
<b>Total Capital Equipment</b>			<u>85,757.00</u>
<b>Deferred Maintenance Projects and Equipment:</b>			
<b>Dept:</b>	<b>Location:</b>		
Parks	5153	EDH Community Park - Playground	2,275.00
		<i>Subtotal Account 5153</i>	<u>2,275.00</u>
Parks	5560	EDH Community Park - Playground	45,000.00
Parks	5560	Governors Park (Duck Ponds)	5,000.00
Parks	5560	Weisbergh Park	10,000.00
Parks	5560	Parkview Heights	7,300.00
Parks	5560	Bass Lake Park (Sellwood Field)	11,400.00
Parks	5560	Community Park	7,173.00
Parks	5560	Community Park	<u>30,000.00</u>
		<i>Subtotal Account 5560</i>	<u>115,873.00</u>
<b>Total Deferred Maintenance/Replacement</b>			<u>118,148.00</u>
<b>Total General Fund Capital Equipment and Deferred Maintenance</b>			<u><u>203,905.00</u></u>

El Dorado County Resolution #109-2016 EXHIBIT "A"

**CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET  
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS**

<i>Account:</i>	<i>Fund:</i>	<i>Location:</i>	<i>Lighting and Landscape Assessment Districts (LLAD's) Deferred Maintenance Reserve Projects and Equipment:</i>	<b>2014-15 Request</b>
20	5153	Stonegate LLAD	Irrigation	2,700
20	5153	Stonegate LLAD	Sign Replacement	2,500
20	5153	Stonegate LLAD	Sidewalk Replacement	4,999
21	5153	Green Valley Hills	Shrubs	600
22	5153	Promontory Park	Resurfacing Bocci Ball Court	3,800
24	5153	Oaktree	Asphalt Sealing	2,800
24	5153	Oaktree	Asphalt Repair	1,000
26	5153	Crescent Ridge	Asphalt Sealing	1,484
26	5153	Crescent Ridge	Asphalt Repair	2,161
27	5153	La Cresta	Plant Replacement	2,460
32	5153	Francisco Oaks	Asphalt Sealing	1,050
32	5153	Francisco Oaks	Asphalt Repair	1,300
32	5153	Francisco Oaks	Bark	1,180
32	5153	Francisco Oaks	Irrigation	660
39	5153	Silva Valley	Irrigation	3,400
39	5153	Silva Valley	Tree Maintenance	3,000
40	5153	Bass Lake A	Tree Maintenance	2,000
42	5153	Highland Hills 1,2,4	Sign Repair	680
43	5153	Creekside Greens	Pond Air Infuser	725
45	5153	Bass Lake B	Plant Replacement	3,075
47	5153	Murray Homestead Park	Turf Renovatration	2,000
47	5153	Murray Homestead Park	Irrigation	375
47	5153	Murray Homestead Park	Bark Replacement	800
47	5153	Murray Homestead Park	Tree Maintenance	1,200
48	5153	North Commercial	Shrubs	600
48	5153	North Commercial	Turf Renovation	1,080
56	5153	Lake Forest Park	Iron Fence Paint	4,000
56	5153	Lake Forest Park	Iron Gate Paint/Repair	1,200
		<i>Subtotal Account 5153</i>		<u>52,829</u>
38	5560	Wild Oaks Park	Fence Replacement	15,000
39	5560	Silva Valley	Sidewalk Replacement	7,000
43	5560	Creekside Greens	Iron Paint	6,700
45	5560	Bass Lake B	Bark replacement	5,673
56	5560	Lake Forest Park	5200 Fire Break Perimeter	5,200
		<i>Subtotal Account 5560</i>		<u>39,573</u>
<b>Total LLAD Deferred Maintenance/Replacement</b>				<u><u>92,402</u></u>

**COVENANTS, CONDITIONS AND RESTRICTIONS  
Fiscal Year 2014-15**

**Source of Authority:**

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the CC&Rs.

**Activity Description:**

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts.

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

**Funding Source:**

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of \$10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

El Dorado County Resolution #109-2016 EXHIBIT "A"

**COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL  
BUDGET DETAIL**

	<b>BEGINNING FUND BALANCE</b>	<b>15,581</b>
<b>3100</b>	<b>ASSESSMENTS</b> Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	<b>145,845</b>
<b>3510</b>	<b>DESIGN REVIEW FEES</b> Fees collected for permits	<b>27,000</b>
<b>3170</b>	<b>INTEREST</b>	<b>20</b>
	<b>TOTAL REVENUE</b>	<b>172,865</b>
<b>4000</b>	<b>BENEFITS AND TAXES</b> This fund's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Workers' Compensation premiums paid by the District.	<b>9,311</b>
<b>5012</b>	<b>SALARIES - P/T</b> Salary for CC&R Enforcement and Design Review. This includes a portion attributable to the CC&R Supervisor position increasing to 3/4 time, a PERS-only benefitted employee, in-lieu of transferring an existing PERS-benefitted employee into the Recreation Department. Salaries also include oversight from the Parks and Planning Director.	<b>89,350</b>
<b>5130</b>	<b>FUNCTIONAL SUPPLIES</b> Miscellaneous operational supplies such as name plates and name tags. Funds to rent/lease a CC&R vehicle during the summer months to ensure that compliance reviews will be performed uninterrupted due to a lack of adequate transportation.	<b>3,500</b>
<b>5131</b>	<b>FUNCTIONAL SERVICES</b> Remote County access fee for four (4) users. Subscription to Metro Scan. Comcate annual charge.	<b>12,300</b>
<b>5132</b>	<b>GOVERNMENT FEES AND PERMITS</b> The fee charged by the County for assessment billing and collection.	<b>1,500</b>
<b>5160</b>	<b>OFFICE SUPPLIES</b> Supplies specific to compliance and design review.	<b>500</b>
<b>5162</b>	<b>POSTAGE</b>	<b>50</b>
<b>5171</b>	<b>PROFESSIONAL SERVICES</b> Inspection Services.	<b>950</b>
<b>5172</b>	<b>LEGAL SERVICES</b> Counsel services primarily for CC&R enforcement.	<b>8,000</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

<b>5200</b>	<b>STAFF TRAINING</b> Professional training for staff.	<b>500</b>
<b>5202</b>	<b>LOCAL MEETINGS</b> DRC meeting refreshments and DRC appreciation luncheon.	<b>1,200</b>
<b>5210</b>	<b>MILEAGE</b> Mileage expenses when a District vehicle isn't available. This year there is a marked reduction due to the use of a rental/leased CC&R vehicle during the busy summer months. Use of personal vehicles is discouraged and requires prior approval.	<b>300</b>
<b>5240</b>	<b>PRINTING</b> Surveys, what are CC&Rs pamphlet, DRC handbooks.	<b>400</b>
<b>5260</b>	<b>ENGINEER REPORT FEES</b>	<b>575</b>
<b>5265</b>	<b>ADMINISTRATIVE OVERHEAD</b> Expenses resulting from support services and supplies. The amount charged fluctuates annually based on staff time spent in this area; this year is realizing a decrease due to staffing changes.	<b>13,851</b>
	<b>TOTAL EXPENSES DESIGN REVIEW &amp; COMPLIANCE</b>	<b>142,287</b>
	<b>NET INCOME/(LOSS)</b>	<b>30,578</b>
	<b>YEAR END FUND BALANCE</b>	<b>46,159</b>

El Dorado County Resolution #109-2016 EXHIBIT "A"

Fund 011

Compliance & Design Review

Acct. No.	Account Title	2013-14				Dollar Change	Percent Change
		2012-13 Actual	Mid-Year Budget	2013-14 Forecast	2014-15 Budget		
	<b>Beginning Fund Balance</b>	-39,400	37,655	8,731	15,581	-22,075	-58.62%
	<b>Revenue</b>						
3100	Compliance Assessment	145,519	144,705	144,705	145,845	1,140	0.79%
3510	Design Review Fees	29,577	24,000	27,000	27,000	3,000	12.50%
3150	Interest	24	20	20	20	0	0.00%
	<b>Total Revenue</b>	<b>175,120</b>	<b>168,725</b>	<b>171,725</b>	<b>172,865</b>	<b>4,140</b>	<b>2.45%</b>
	<b>Expense</b>						
4010	Payroll Taxes	5,154	7,585	7,585	9,005	1,420	18.72%
4120	Employee Benefits	9,039	5,106	5,106	0	-5,106	-100.00%
4130	PERS - Retirement	1,750	5,757	5,757	0	-5,757	-100.00%
4150	Workers Comp.	254	421	421	306	-115	-27.42%
5011	Salary Expense - Full-time	27,945	25,263	25,263	0	-25,263	-100.00%
5012	Salary Expense - Part-time	24,038	58,973	58,973	89,350	30,376	51.51%
5013	Overtime Expense	39	0	0	0	0	0.00%
	<b>Total Salary &amp; Benefits</b>	<b>68,219</b>	<b>103,106</b>	<b>103,106</b>	<b>98,661</b>	<b>-4,445</b>	<b>-4.31%</b>
5130	Functional Supplies	18	50	50	3,500	3,450	6900.00%
5131	Functional Services	576	100	100	12,300	12,200	12200.00%
5132	Government Fees & Permits	1,463	1,447	1,447	1,500	53	3.66%
5160	Office Supplies	0	0	0	500	500	-
5162	Postage	10	50	50	50	0	0.00%
5171	Professional Services	1,041	750	919	950	200	26.67%
5172	Legal Services	12,770	8,000	8,000	8,000	0	0.00%
5180	Dues & Publications	10,725	12,200	12,200	0	-12,200	-100.00%
5200	Staff Training	0	0	0	500	500	-
5202	Local Meetings	2,542	1,100	1,114	1,200	100	9.09%
5210	Mileage	490	400	350	300	-100	-25.00%
5240	Printing	0	0	400	400	400	-
5260	Engineer Report Fees	396	575	575	575	0	0.00%
5265	Administrative Overhead	28,739	36,564	36,564	13,851	-22,713	-62.12%
	<b>Total Services &amp; Supplies Expense</b>	<b>58,771</b>	<b>61,236</b>	<b>61,769</b>	<b>43,626</b>	<b>-17,610</b>	<b>-28.76%</b>
	<b>Total Expenses</b>	<b>126,990</b>	<b>164,342</b>	<b>164,875</b>	<b>142,287</b>	<b>-22,055</b>	<b>-13.42%</b>
	<b>Net Income/Loss</b>	<b>48,130</b>	<b>4,383</b>	<b>6,850</b>	<b>30,578</b>	<b>26,195</b>	<b>597.69%</b>
	<b>Year End Fund Balance</b>	<b>8,731</b>	<b>42,038</b>	<b>15,581</b>	<b>46,159</b>	<b>4,121</b>	<b>9.80%</b>

## **LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS**

### **Source of Authority:**

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

### **Activity Description:**

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

### **Funding Source:**

The Assessment Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

### **Engineers Report:**

An Assessment Engineer provides a formal Engineer's Report annually. SCI Consulting Group published the final report, which was brought to the Public Hearing in June 2014. For detail, please refer to the official document, available at the District's Finance Department, or on the District's website [www.edhcsd.org](http://www.edhcsd.org).



**Changes for Fiscal Year 2014-15:**

For the 2014-15 budgets, staff once again evaluated the Browning Reserve for deferred maintenance, and have budgeted repairs and replacements as needed. With the Parks and Planning Director position now filled several changes to ensure LLAD fund accountability to provide for more accurate cost allocations will take place. Such changes include implementation of tracking CSD employee work time spent at a given LLAD, development of standardized routes of travel, requiring contractors to identify cost-per-LLAD, and research into fleet tracking software. Through such operational changes the CSD will be equipped to provide more accurate costs associated with each LLAD. Currently there are six landscape and lighting districts that continue to struggle financially due to incorrect cost assumptions during formation as well as a cost inflationary factor not being included in some areas. In prior fiscal years District staff and the Assessment Engineer planned to conduct an LLAD survey to ascertain the readiness of property owners to revote the assessments at a higher level, or to lower the level of service to match revenues. After the operational changes have taken place and measureable data is garnered each LLAD will be reviewed and maintenance levels will be adjusted according to the maintenance needs as well as to the fund availability. Those LLAD's that are still struggling will be the recipients of further engagement by the CSD to address the necessity to modify the LLAD maintenance or assessment. Given the current data the six areas that will need to be addressed are Green Valley, Promontory, Oakridge, La Cresta, Bass Lake A, and Hollow/Laurel Oaks.

In eleven other areas funding is more than adequate to cover the costs of maintenance and therefore assessments are recommended to be set below the maximum allowed amount. These areas are: Stonegate, Lake Forest, Marina Hills, Highland Hills 3/4, Wild Oaks Maintenance and Operations, Creekside A&B, Bass Lake B, Francisco Oaks, North Commercial Blvd, Valley View, and Lake Forest Park.

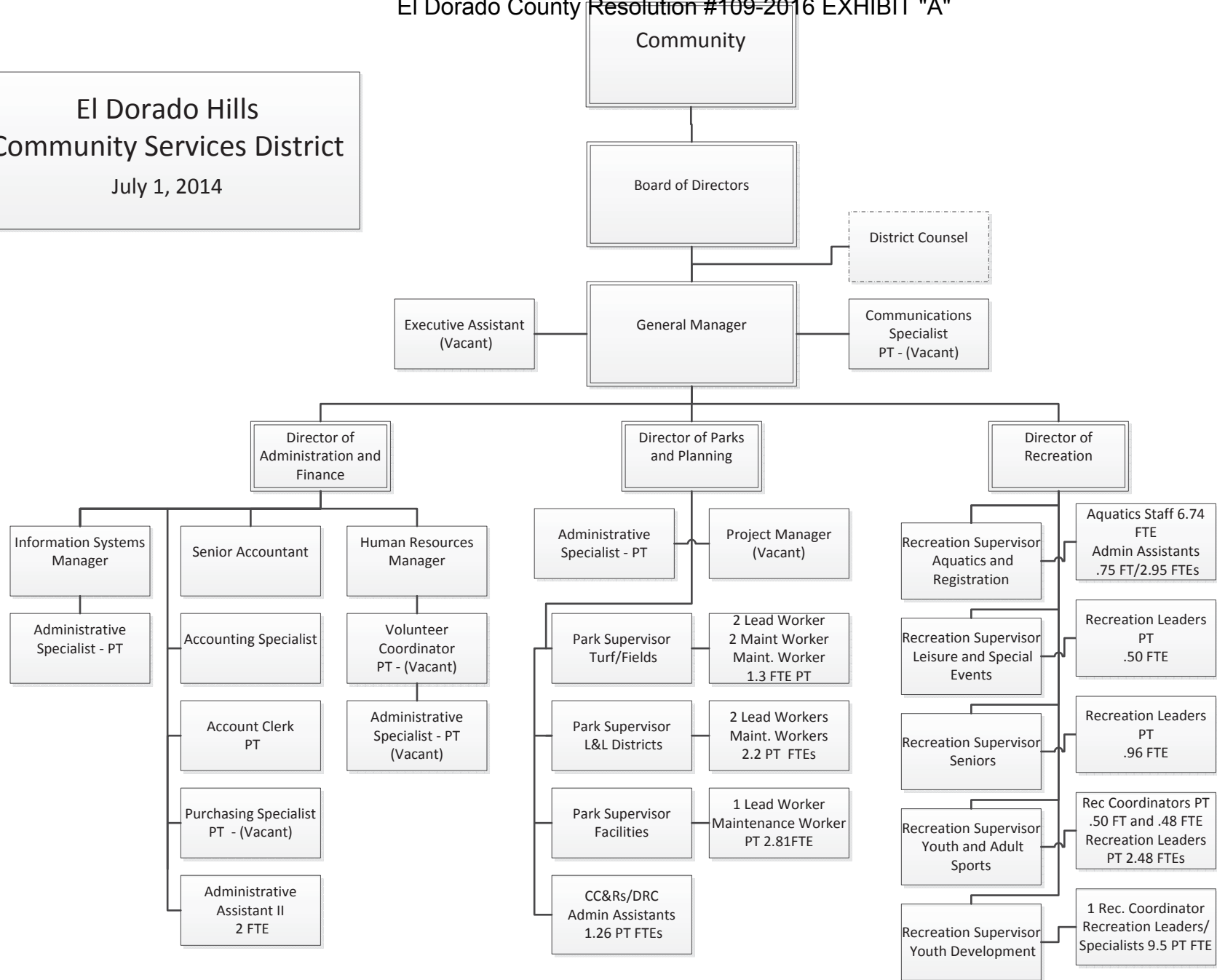
Twelve LLAD's will be assessed less than the maximum rate. They are: Stonegate; Oaktree; Lake Forest & Lake Forest Park; Highland Hills 3; Marina Hill; Wild Oaks Park; Roadway; Creekside Greens; Bass Lake B; Francisco Oaks; Hollow/Laurel Oaks; North Commercial Blvd. Four LLAD's will realize a reduction, although modest, in their annual assessment in comparison to the assessments of FY 13/14. This is a direct result of expected maintenance and repair needs. These LLAD's are Bass Lake B, Francisco Oaks, Lake Forest and Lake Forest Park.

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Landscaping Lighting & Assessment Districts																													
Budget Detail																													
Acct. No.		Stonegate 020	Green Valley 021	Promontory (Kaltha) 022	Promontory (CP) 022	Oakridge 023	Oaktree 024	Crescent 025	La Cresta 027	Lake Forest 030	Marina 031	Highland Hills 3 035	WOP Maint. 038	WOP Bond 061	Silva Valley 039	Bass Lake A 040	Roadway 041	Highland Hills 1&2 042	Creekside 043	Bass Lake B 045	Francisco Oaks 032	Highland View 047	Laurel Oaks 037	North Commercial Blvd. 048	Valley View 050	Lake Forest 056	Windsor Point Park 057	Total	
<b>Revenues:</b>																													
3100	Assessment Revenue	33,600	17,072	107,369	107,369	16,498	19,360	25,553	16,147	17,834	4,620	18,792	36,960	70,372	84,700	27,522	97,515	19,514	93,293	29,106	28,560	55,394	38,610	136,870	0	114,991	23,724	1,241,343	
3300	Transfer In from General Fund	713	263		301,214	242	283	373	271	257	110	227	7,007	0	12,701	495	1,817	307	13,098	713	424	7,540	5,176	4,641	9,894	11,158	3,181	382,104	
<b>Expenditures:</b>																													
4010	Payroll Taxes	624	72	959	5,237	126	146	164	157	207	93	78	500	0	1,075	255	1,824	266	683	669	320	590	493	1,733	1,202	1,591	392	19,457	
4120	Employee Benefits	1,241	113	3,165	13,535	146	358	146	445	577	113	212	1,294	0	2,607	445	5,115	644	1,659	1,440	809	790	1,493	4,611	2,322	3,742	809	47,829	
4130	PERS - Retirement	1,198	109	2,056	10,459	139	357	139	428	554	116	219	1,228	0	2,535	250	4,907	646	1,589	683	783	734	725	4,397	1,787	3,584	421	40,042	
4150	Workers Comp.	570	59	913	4,802	104	134	134	148	196	76	72	465	0	1,013	219	1,763	250	635	598	301	505	466	1,642	1,079	1,491	346	17,977	
5011	Salary Expense - Full-time	5,014	482	10,582	44,720	607	1,512	607	1,809	2,334	509	937	5,180	0	10,610	1,511	20,500	2,718	6,685	4,867	3,287	3,108	5,011	18,443	8,180	14,977	2,738	176,927	
5012	Salary Expense - Part-time	1,901	297	475	13,132	713	178	1,070	48	95	475	0	594	0	1,711	1,188	891	357	1,129	2,377	404	3,090	594	1,676	4,754	3,090	1,486	41,726	
	<b>Salary &amp; Benefits</b>	<b>10,595</b>	<b>1,137</b>	<b>18,252</b>	<b>92,310</b>	<b>1,841</b>	<b>2,700</b>	<b>2,265</b>	<b>3,051</b>	<b>3,985</b>	<b>1,387</b>	<b>1,527</b>	<b>9,309</b>	<b>0</b>	<b>19,652</b>	<b>3,882</b>	<b>35,195</b>	<b>4,906</b>	<b>12,443</b>	<b>10,680</b>	<b>5,935</b>	<b>8,846</b>	<b>8,829</b>	<b>32,677</b>	<b>19,323</b>	<b>28,617</b>	<b>6,218</b>	<b>345,562</b>	
5132	Government Fees & Permits	134	67	111	111	50	53	64	50	145	50	50	346	330	110	83	1,458	50	214	50	50	139	50	50	50	478	138	4,481	
5136	Playground Equipment	0	0	3,000	3,040	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000	0	0	0	1,500	0	0	0	0	37,540	
5137	Park/Field Supplies	0	0	700	8,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	400	0	1,678	0	520	11,798	
5138	Irrigation Equipment	0	0	1,400	2,800	500	0	0	0	400	0	0	0	0	500	0	1,000	0	500	0	0	0	400	1,800	1,250	750	520	11,820	
5139	Small Tools	0	0	600	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200	0	600	0	520	2,920	
5140	Landscape Supplies	800	300	2,000	10,500	200	500	500	600	300	0	800	1,000	0	1,200	800	1,000	300	1,800	800	500	2,500	800	2,500	3,480	3,000	520	36,700	
5142	Contract Service	8,200	6,500	15,496	26,000	3,500	2,000	7,500	2,200	1,700	700	2,600	12,000	0	20,500	8,100	22,000	1,600	20,000	4,346	2,200	21,000	7,788	18,500	12,600	20,000	8,304	255,334	
5143	Contract Compliance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5150	Chemical Supplies	0	0	2,500	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	250	0	1,600	0	200	14,550	
5153	Deferred Maint/Replacement (und	10,199	600	0	3,800	0	3,800	3,645	2,460	0	0	2,375	0	0	6,400	2,000	0	680	725	3,075	4,190	2,000	0	1,680	0	5,200	0	52,829	
5220	Fuel Expense	0	500	500	2,000	500	500	500	500	500	0	500	500	0	500	500	500	500	500	500	500	500	500	500	500	0	500	500	12,500
5230	Rental Equipment	0	0	1,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,700	
5231	Rental Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5241	Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0	400	0	0	0	500	0	570	380	350	0	0	340	0	2,540	
5242	Water	0	2,650	12,000	19,000	2,300	1,400	3,000	1,200	1,000	0	1,500	0	0	10,000	4,500	10,000	1,300	5,600	2,800	2,900	7,000	2,900	3,300	13,000	5,500	2,800	115,650	
5244	Electric	230	150	300	20,000	200	175	225	350	150	0	0	0	0	500	450	0	225	1,200	500	0	1,000	0	300	0	900	0	26,855	
5245	Street Lights	300	500	0	0	1,150	500	700	0	145	0	0	0	0	1,200	2,000	0	750	0	1,500	0	0	0	1,000	0	0	0	9,745	
5251	General Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5260	Engineer Report Fees	535	272	1,710	1,710	263	308	407	257	284	74	299	589	1,121	1,349	438	1,553	311	1,486	464	455	882	615	2,180	0	1,832	378	19,775	
5265	Overhead	16,543	4,831	26,464	114,114	5,602	6,945	6,040	7,367	8,546	5,138	5,503	15,154	0	28,388	10,265	48,399	9,821	19,089	17,158	10,995	13,756	15,236	44,918	22,525	39,261	11,188	513,247	
5300	Debt Service - Prin.	0	0	0	0	0	0	0	0	0	0	0	0	56,300	0	0	0	0	0	0	0	0	0	0	0	0	0	56,300	
5305	Debt Service - Interest	0	0	0	0	0	0	0	0	0	0	0	0	12,321	0	0	0	0	0	0	0	0	0	0	0	0	0	12,321	
	<b>Service and Supplies</b>	<b>36,942</b>	<b>16,370</b>	<b>68,481</b>	<b>222,575</b>	<b>14,264</b>	<b>16,181</b>	<b>22,582</b>	<b>14,985</b>	<b>13,169</b>	<b>5,962</b>	<b>13,627</b>	<b>29,589</b>	<b>70,072</b>	<b>71,047</b>	<b>29,137</b>	<b>85,910</b>	<b>15,537</b>	<b>81,614</b>	<b>31,192</b>	<b>22,360</b>	<b>49,157</b>	<b>30,990</b>	<b>76,728</b>	<b>56,783</b>	<b>77,761</b>	<b>25,588</b>	<b>1,198,604</b>	
<b>Capital Expenditures</b>																													
5560	Deferred Maint/Replacement (\$5,000 or more)	0	0	0	0	0	0	0	0	0	0	0	15,000	0	7,000	0	0	0	6,700	5,673	0	0	0	0	0	0	5,200	0	39,573
5600	Transfers Out to Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200,000	0	0	0	200,000	
	<b>Capital Improvement/Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,700</b>	<b>5,673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>5,200</b>	<b>0</b>	<b>239,573</b>
	<b>Total Expenditures</b>	<b>47,537</b>	<b>17,507</b>	<b>86,733</b>	<b>314,885</b>	<b>16,106</b>	<b>18,881</b>	<b>24,847</b>	<b>18,036</b>	<b>17,154</b>	<b>7,349</b>	<b>15,154</b>	<b>53,898</b>	<b>70,072</b>	<b>97,699</b>	<b>33,019</b>	<b>121,106</b>	<b>20,443</b>	<b>100,757</b>	<b>47,545</b>	<b>28,295</b>	<b>58,003</b>	<b>39,819</b>	<b>309,405</b>	<b>76,106</b>	<b>111,578</b>	<b>31,806</b>	<b>1,783,739</b>	
	<b>Total Expenditures and Other Uses</b>	<b>47,537</b>	<b>17,507</b>	<b>86,733</b>	<b>314,885</b>	<b>16,106</b>	<b>18,881</b>	<b>24,847</b>	<b>18,036</b>	<b>17,154</b>	<b>7,349</b>	<b>15,154</b>	<b>53,898</b>	<b>70,072</b>	<b>97,699</b>	<b>33,019</b>	<b>121,106</b>	<b>20,443</b>	<b>100,757</b>	<b>47,545</b>	<b>28,295</b>	<b>58,003</b>	<b>39,819</b>	<b>309,405</b>	<b>76,106</b>	<b>111,578</b>	<b>31,806</b>	<b>1,783,739</b>	
	<b>Net Sources/Uses</b>	<b>-13,224</b>	<b>-172</b>	<b>20,636</b>	<b>93,697</b>	<b>634</b>	<b>762</b>	<b>1,078</b>	<b>-1,619</b>	<b>937</b>	<b>-2,619</b>	<b>3,866</b>	<b>-9,931</b>	<b>299</b>	<b>-298</b>	<b>-5,002</b>	<b>-21,774</b>	<b>-623</b>	<b>5,635</b>	<b>-17,726</b>	<b>689</b>	<b>4,932</b>	<b>3,968</b>	<b>-167,894</b>	<b>-66,212</b>	<b>14,570</b>	<b>-4,901</b>	<b>-160,291</b>	
	Beginning Fund Balance, July 1st	92,396	30,239	546,874	0	17,492	50,401	28,495	38,988	51,579	12,308	54,207	200,952	58,562	235,562	25,377	892,698	52,947	232,884	71,795	84,030	71,702	65,010	389,555	151,029	156,389	38,543	3,650,012	
	Ending Fund Balance, June 30th	79,172	30,066	661,206	0	18,126	51,164	29,573	37,370	52,516	9,689	58,072	191,021	58,861	235,263	20,375	870,924	52,324	238,519	54,069									

El Dorado County Resolution #109-2016 EXHIBIT "A"

El Dorado Hills  
Community Services District  
July 1, 2014



**Part-time Non-Benefited Employee Salary Schedule  
Effective July 1, 2014**

<b>Positions</b>	<b>Range</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
Recreation Leader (Day Camp Leader, Scorekeeper)	1	9.00	9.00	9.00	9.26	9.72
Lifeguard	2	9.00	9.00	9.26	9.72	10.21
Water Safety Instructor	3	9.00	9.26	9.72	10.21	10.72
Recreation Leader II (Pool Attendant, Day Camp Leader II, Gym Supervisor I, Head Lifeguard)	4	9.26	9.72	10.21	10.72	11.26
Senior Head Life Guard	5	9.72	10.21	10.72	11.26	11.82
Recreation Leader III (Day Camp Leader III, Assistant Pool Mgr, Gym Supervisor II, Office Assistant)	6	10.21	10.72	11.26	11.82	12.41
Facilities Attendant, Park Maintenance Aide	7	10.72	11.26	11.82	12.41	13.03
Recreation Specialist (Pool Manager, Day Camp Director)	9	11.82	12.41	13.03	13.68	14.37
Senior Pool Manager	12	13.68	14.37	15.09	15.84	16.63
Class Instructor I, Administrative Assistant I	13	14.37	15.09	15.84	16.63	17.46
Class Instructor II, Recreation Coordinator, Admin Assistant II, Volunteer Coordinator	15	15.84	16.63	17.46	18.34	19.25
Graphic Designer	16	16.63	17.46	18.34	19.25	20.22
Class Instructor III	17	17.46	18.34	19.25	20.22	21.23
Administrative Specialist	18	18.34	19.25	20.22	21.23	22.29
Public Information (Communication) Specialist, IT Specialist	20	20.22	21.23	22.29	23.40	24.57
Construction Inspector, Accounting Clerk, Purchasing Specialist	23	23.40	24.57	25.80	27.09	28.45
Construction Manager	29	31.36	32.93	34.58	36.30	38.12

El Dorado County Resolution #109-2016 EXHIBIT "A"

Job Title		Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
General Manager	H										68.51
(Note 1)	2W										5,480.80
	M										11,875.07
	A										142,500.80
Director of Administration and Finance	H	37.22	38.15	39.10	40.08	41.06	42.11	43.16	44.24	45.34	46.48
Director of Parks and Planning	2W	2,977.60	3,052.00	3,128.00	3,206.40	3,284.80	3,368.80	3,452.80	3,539.20	3,627.20	3,718.40
Director of Recreation	M	6,451.47	6,612.67	6,777.33	6,947.20	7,117.07	7,299.07	7,481.07	7,668.27	7,858.93	8,056.53
(Note 1)	A	77,417.60	79,352.00	81,328.00	83,366.40	85,404.80	87,588.80	89,772.80	92,019.20	94,307.20	96,678.40
Information System Manager	H	30.26	31.02	31.80	32.59	33.41	34.25	35.10	35.98	36.87	37.80
	2W	2,420.91	2,481.89	2,543.69	2,607.14	2,673.06	2,739.80	2,808.19	2,878.23	2,949.92	3,024.08
	M	5,245.31	5,377.42	5,511.32	5,648.79	5,791.62	5,936.23	6,084.42	6,236.17	6,391.49	6,552.17
	A	62,943.71	64,529.09	66,135.89	67,785.54	69,499.46	71,234.80	73,012.99	74,834.03	76,697.92	78,626.08
Human Resources Manager	H	29.38	30.12	30.87	31.64	32.44	33.25	34.08	34.93	35.80	36.70
	2W	2,350.40	2,409.60	2,469.60	2,531.20	2,595.20	2,660.00	2,726.40	2,794.40	2,864.00	2,936.00
(Note 1)	M	5,092.53	5,220.80	5,350.80	5,484.27	5,622.93	5,763.33	5,907.20	6,054.53	6,205.33	6,361.33
	A	61,110.40	62,649.60	64,209.60	65,811.20	67,475.20	69,160.00	70,886.40	72,654.40	74,464.00	76,336.00
Senior Accountant	H	27.48	28.17	28.87	29.59	30.33	31.10	31.87	32.67	33.49	34.32
	2W	2,198.43	2,253.64	2,309.67	2,367.35	2,426.68	2,487.66	2,549.46	2,613.73	2,678.82	2,745.57
	M	4,763.27	4,882.89	5,004.29	5,129.26	5,257.81	5,389.92	5,523.82	5,663.08	5,804.12	5,948.73
	A	57,159.23	58,594.64	60,051.47	61,551.15	63,093.68	64,679.06	66,285.86	67,956.93	69,649.42	71,384.77
Park Supervisor	H	24.29	24.90	25.51	26.15	26.80	27.48	28.16	28.87	29.59	30.32
Recreation Supervisor	2W	1,942.99	1,991.61	2,041.05	2,092.14	2,144.05	2,198.43	2,252.82	2,309.67	2,367.35	2,425.86
	M	4,209.82	4,315.15	4,422.27	4,532.96	4,645.44	4,763.27	4,881.10	5,004.29	5,129.26	5,256.02
	A	50,517.79	51,781.81	53,067.25	54,395.54	55,745.25	57,159.23	58,573.22	60,051.47	61,551.15	63,072.26
Accounting Specialist	H	19.94	20.45	20.96	21.48	22.02	22.57	23.13	23.71	24.30	24.91
Maintenance Lead	2W	1,595.26	1,635.64	1,676.84	1,718.04	1,761.71	1,805.38	1,850.70	1,896.85	1,943.82	1,992.43
	M	3,456.41	3,543.89	3,633.15	3,722.42	3,817.04	3,911.67	4,009.86	4,109.84	4,211.60	4,316.94
	A	41,476.86	42,526.64	43,597.84	44,669.04	45,804.51	46,939.98	48,118.30	49,318.05	50,539.22	51,803.23
Executive Assistant	H	18.18	18.63	19.10	19.58	20.07	20.57	21.08	21.61	22.15	22.70
(Note 1)	2W	1,454.40	1,490.40	1,528.00	1,566.40	1,605.60	1,645.60	1,686.40	1,728.80	1,772.00	1,816.00
	M	3,151.20	3,229.20	3,310.67	3,393.87	3,478.80	3,565.47	3,653.87	3,745.73	3,839.33	3,934.67
	A	37,814.40	38,750.40	39,728.00	40,726.40	41,745.60	42,785.60	43,846.40	44,948.80	46,072.00	47,216.00
Maintenance Worker	H	18.06	18.51	18.97	19.45	19.93	20.44	20.94	21.47	22.00	22.56
	2W	1,444.47	1,480.73	1,517.81	1,555.71	1,594.44	1,634.82	1,675.19	1,717.22	1,760.06	1,804.56
	M	3,129.69	3,208.24	3,288.58	3,370.71	3,454.62	3,542.10	3,629.58	3,720.63	3,813.47	3,909.88
	A	37,556.27	38,498.93	39,463.01	40,448.51	41,455.44	42,505.22	43,554.99	44,647.62	45,761.66	46,918.56
Administrative Assistant II	H	17.62	18.07	18.51	18.97	19.45	19.94	20.44	20.95	21.48	22.01
	2W	1,409.86	1,445.30	1,480.73	1,517.81	1,555.71	1,595.26	1,634.82	1,676.02	1,718.04	1,760.89
	M	3,054.71	3,131.47	3,208.24	3,288.58	3,370.71	3,456.41	3,542.10	3,631.37	3,722.42	3,815.26
	A	36,656.46	37,577.70	38,498.93	39,463.01	40,448.51	41,476.86	42,505.22	43,576.42	44,669.04	45,783.09
Administrative Assistant II	H										23.94
One Position	2W										1,915.20
Y-Rated in 2011	M										4,149.60
	A										49,795.20
Recreation Coordinator	H	16.83	17.25	17.69	18.13	18.58	19.04	19.52	20.01	20.51	21.02
	2W	1,346.42	1,380.20	1,414.81	1,450.24	1,486.50	1,523.58	1,561.48	1,601.03	1,640.58	1,681.78
	M	2,917.23	2,990.43	3,065.42	3,142.19	3,220.74	3,301.08	3,383.21	3,468.90	3,554.60	3,643.87
	A	35,006.82	35,885.20	36,785.01	37,706.24	38,648.90	39,612.98	40,598.48	41,626.83	42,655.18	43,726.38
Administrative Assistant I	H	15.97	16.37	16.78	17.20	17.62	18.07	18.52	18.98	19.46	19.94
	2W	1,277.20	1,309.34	1,342.30	1,376.08	1,409.86	1,445.30	1,481.55	1,518.63	1,556.54	1,595.26
	M	2,767.27	2,836.89	2,908.31	2,981.51	3,054.71	3,131.47	3,210.03	3,290.37	3,372.49	3,456.41
	A	33,207.20	34,042.74	34,899.70	35,778.08	36,656.46	37,577.70	38,520.35	39,484.43	40,469.94	41,476.86

Note 1, No wage adjustment

**RESOLUTION NO. 2014-10**

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
ADOPTING THE FISCAL YEAR 2014-2015 GENERAL FUND,  
CAPITAL PROJECTS, LLAD's AND CC&R FUND BUDGETS**

**WHEREAS**, the Board of Directors of the El Dorado Hills Community Services District has reviewed the recommendations for the Fiscal Year 2014-2015 General Fund, Capital Projects, LLAD's and CC&R Fund Budgets; and,

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors does hereby approve and adopt the Fiscal Year 2014-2015 Budget for El Dorado Hills Community Services District General Fund, Capital Projects, LLAD's and CC&R Fund Budgets.

**BE IT FURTHER RESOLVED**, that the General Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the District.

**PASSED, APPROVED AND ADOPTED** at a Regular Meeting of the Board of Directors this 10<sup>th</sup> day of July, 2014.

<b>AYES:</b>	<b>Crumpley, Lowery, Mattock, Rogozinski, Vandegrift</b>
<b>NOES:</b>	-
<b>ABSTAIN:</b>	-
<b>ABSENT:</b>	-

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Noelle C. Mattock, President  
Board of Directors

**ATTEST:**

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Brent Dennis, General Manager  
Secretary to the Board of Directors

**Board of Directors**  
**Regular Meeting Agenda**<sup>1</sup>  
**Thursday, July 10, 2014**  
**6:30 pm**\*\*

Pavilion Meeting Room  
1021 Harvard Way  
El Dorado Hills, CA  
95762  
916/933-6624 or  
[www.edhcsd.org](http://www.edhcsd.org)

Estab: May 21, 1962

**Noelle Mattock, President**  
**Terry Crumpley, Vice President**  
**Tony Rogozinski, Director**  
**Wayne Lowery, Director\***  
**William F. (Billy) Vandegrift, Director**

**Mission Statement**

*"Enhance the quality of life for El Dorado Hills Residents through innovative, responsible leadership and by providing superior services and facilities."*

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\*Director Wayne Lowery will be attending via teleconference from Lake Yellowstone Hotel  
Lake Yellowstone Hotel  
1000 Lake Village  
Yellowstone National Park, WY 82190  
The phone number is (307) 344-3700

\*\* Please note new start time of 6:30 pm for Regular Board Meetings effective Fiscal Year 2014-15 as approved at the June 12, 2014 Board Meeting in updates to Board Policy Series 4000 & 5000.

**Call to Order**<sup>2</sup>

- Roll Call
- Pledge of Allegiance
- Moment of Silence to honor those Americans serving in the Military
- Adoption of Agenda<sup>3</sup>

<sup>1</sup> **Public Records Available:** Any writing that is a public record and is distributed to all or a majority of the Board of Directors is available for immediate public inspection in the District Office, 1021 Harvard Way, El Dorado Hills. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

<sup>2</sup> **Speaker's Card/Request to Speak:** If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.

<sup>3</sup> **Adoption of Agenda:** This agenda may be amended up to 72 hours (7:00 p.m. Monday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at [www.edhcsd.org](http://www.edhcsd.org). Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.

## **Board of Directors' Comments & Future Agenda Items**

### **Presentations & Announcements**

1. Update from Senior Council

### **Public Comment**<sup>4</sup>

### **Review of Written Communications**

2. Letter dated June 11, 2014 from Hal Erpenbeck, Secretary Bass Lake Action Committee, regarding LLAD Engineers Report.
3. Letter dated June 12, 2014 from Kari Rivera, President Oak Ridge Sports Booster Club, regarding 2014 Oak Ridge Sports Boosters Blue & Gold Auction sponsorship.
4. Letter dated June 13, 2014 from AT&T regarding U-verse TV Programming Changes.

### **Consent Calendar**<sup>5</sup>

#### ***Receive & file:***

5. 2014 Calendar of Board Meetings and Special Events (*C. Ambrose*)

#### ***Approve:***

6. Minutes of June 12, 2014 Board of Directors Meeting (*B. Dennis*)
7. June 2014 Summary of Director Meetings (*B. Dennis*)

### **General Business**

8. A. Public Hearing to approve assessment rates for the Landscaping and Lighting Assessment Districts for FY 2014-15  
  
B. Approve Resolution 2014-12 Confirming Final Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2014-15 (*K. Loewen*)
9. Discuss Receive and File Independent Accountants Audit Report on Applying Agreed-Upon Procedures for Landscaping and Lighting Assessment Districts and CSD Response (*K. Loewen*)

<sup>4</sup> **Community Comments:** *At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.*

<sup>5</sup> **Consent Calendar:** *All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.*



10. Review and Approve El Dorado Hills Community Services District Budgets for Fiscal Year 2014-15, including General Fund, Capital, LLAD and CC&R Budgets, and approve Resolution No. 2014-10. *(B. Dennis)*

**Review Items Pulled for Discussion**

**General Manager Comments**

11. General Manager Report

**Adjournment**

*The next regularly scheduled meeting of the El Dorado Hills Community Services District Board of Directors is August 14, 2014 at 1021 Harvard Way, El Dorado Hills, California.*

This agenda and packet items are available online at the EDHCSD website:  
[http://www.edhcsd.org/board\\_of\\_directors.html](http://www.edhcsd.org/board_of_directors.html)

**ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or [mail@edhcsd.org](mailto:mail@edhcsd.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.*

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING**

**July 10, 2014  
MINUTES**

**General Session**

President Noelle Mattock called the meeting to order on Thursday, July 10, 2014 at 6:37 pm. Directors Terry Crumpley, Tony Rogozinski, and William F. Vandegrift (Billy) were in attendance. Director Wayne Lowery was absent. Attempts to teleconference him in were unsuccessful. Also present were Administrative Assistant (AA) Charlene Ambrose, Administrative Specialist Cathy Guillot, General Manager (GM) Brent Dennis, Director of Parks and Planning Kevin A. Loewen, and Director of Recreation Jill Ritzman. Legal Counsel Kristi Seargeant was present. Also present were approximately 10 staff and members of the public.

AA Charlene Ambrose was asked to take Roll Call.

The Pledge of Allegiance was led by GM Brent Dennis.

President Mattock asked for a moment of silence to honor Americans serving in the military.

**Adoption of Agenda**

President Mattock asked for adoption of the agenda.

**Motion No. 1. Director Rogozinski moved and Director Crumpley seconded the motion to approve the agenda. Motion carried 4-0-1 (Lowery absent).**

**Board of Director Comments & Future Agenda Items**

Director Vandegrift thanked attendees for their interest in the Board Meeting. He suggested because we instituted a policy change to 6:30 pm start time why not institute a 9:30 pm end time policy into effect for the Regular Board Meetings as they do in Lakewood. Legal Counsel Kristi Seargeant cautioned against such a practice given the Public Comments on numerous issues this could be problematic. Alternatively the Board could endeavor to end the meetings at 9:30 pm rather than asking for a hard deadline. Vandegrift thanked Parks staff for installing mowing strips at Tam O'Shanter Parklet. He thanked the Recreation staff for KyzonE and for NEOS 360 play equipment which he looks forward to seeing next week. He shared his reservations as to why the District denied taking the \$25,000 offered from the County for use toward the Pool. He wants this agenda item brought back to the Board. He also expressed disappointment for the District having spent \$9,000 on an appraisal of the Executive Golf Course property and stated the money could have been better spent.

Director Rogozinski recognized Administrative Assistant Charlene Ambrose for her excellent service to the Board of Directors over his eight years as a Board member as she is being replaced by Executive Assistant Cathy Guillot effective the August Board Meeting.

Vice President Crumpley had no comments.

President Mattock said she was happy to see the grass on the field at Community Park greening up and brown areas are being addressed. She is pleased the Saint Andrews Parklet was developed. A ground breaking is taking place Friday, July 11, 2014 at 10:00 am at the new Valley View Sports Park. She was pleased with the activities at the Town Center Fireworks Jubilee and Shane's Village efforts to raise money. Childhood cancer research, She encouraged the Board members to register for the CSDA Annual Conference in Palm Springs in September as CIP points help reduce insurance costs. She thanked Legal Counsel Kristi Seargeant for navigating the political waters.

Director Rogozinski asked how a naming process will take place for the currently unnamed Valley View Sports Park. GM Brent Dennis iterated that in the Master Plan Village Parks can use the name of the Village for the Park name or in this case the name of the adjacent school or a joint-use partnership.

### **Presentations & Announcements**

#### **1) Update from Senior Council**

Senior Council President Yvonne Griffin opened by stating that Charlene Ambrose has always been a good resource to her and that she is gracious and welcoming. June statistics were provided; participation numbers were down a bit for the past month. A lovely 8<sup>th</sup> anniversary celebration of the Senior Center took place with Eskaton of Placerville paying for the barbershop quartet entertainment.

### **Public Comment**

A young man who did not give his name asked why the gate codes change so frequently in the Serrano area and President Mattock suggested he contact the Serrano Homeowner association as Serrano is not part of the District boundaries.

### **Review of Written Communications**

- 2) Letter dated June 11, 2014 from Hal Erpenbeck, Secretary Bass Lake Action Committee, regarding LLAD Engineers Report.**
- 3) Letter dated June 12, 2014 from Kari Rivera, President Oak Ridge Sports Booster Club, regarding 2014 Oak Ridge Sports Boosters Blue & Gold Auction sponsorship.**
- 4) Letter dated June 13, 2014 from AT&T regarding U-verse TV Programming Changes.**

**Consent Calendar**

**Motion No. 2. Director Rogozinski moved and Director Crumpley seconded the motion to approve the Consent Calendar.**

***Receive & file:* 5) 2014 Calendar of Board Meetings and Special Events;**

***Approve:* 6) Minutes of June 12, 2014 Board of Directors Meeting; 7) June 2014 Summary of Director Meetings;**

**Motion was carried 4-0-1 (Lowery absent).**

**General Business**

Parks and Planning Director Kevin A. Loewen requested item 8 wait until 7:00 pm as indicated in the public notice in the newspapers.

**9) Discuss Receive and File Independent Accountants Audit Report on Applying Agreed-Upon Procedures for Landscaping and Lighting Assessment Districts and CSD Response**

Director of Parks and Planning Kevin A. Loewen reviewed the audit which was conducted for an accounting of costs of operating the Landscaping and Lighting Assessment Districts managed by the District. He prepared the response to the outlined number of observations and suggested changes, findings if you will. He reviewed the four principle areas of concern and entertained questions by the Board. Director Crumpley expressed her areas of concern and asked that the Committee discuss it further.

The item required no action by the Board.

**8) A. Public Hearing to approve assessment rates for the Landscaping and Lighting Assessment Districts for FY 2014-15**

**B. Approve Resolution 2014-12 Confirming Final Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2014-15**

President Mattock opened the Public Hearing to offer the public an opportunity to comment. Loewen gave the background and Jeanette Hynson, SCI Consulting Group Inc. provided a brief overview about the development of the assessments and stated this is the third step in the process. The first was February where the Board approved a Resolution directing preparation of the engineers' report, June preliminary approval was received and notice was published in accordance with the law.

No public comments were heard.

President Mattock closed the Public Hearing.

Board comments were heard. Questions were answered.

**Motion No. 3.** Director Rogozinski moved and Director Crumpley seconded the motion to Approve Resolution 2014-12 Confirming Final Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2014-15. Motion was carried 4-0-1 (Lowery absent).

**10) Review and Approve El Dorado Hills Community Services District Budgets for Fiscal Year 2014-15, including General Fund, Capital, LLAD and CC&R Budgets, and approve Resolution No. 2014-10.**

GM Dennis said that in order to comply with state law the Board adopted the current budget at the June 12, 2014 Board Meeting with the understanding it would be brought back this month with the best refinement. He complimented President Mattock, Vice President Crumpley, Department Heads Jill Ritzman and Kevin Loewen, for their work on the final budget. He asked the Board to adopt what is felt to be a comprehensive albeit complex budget for this current fiscal year. He provided detail as did the Department Heads for their areas of responsibility. Board Members questions were answered to their satisfaction. No public comment was given when solicited.

**Motion No. 4.** Director Crumpley moved and Director Rogozinski seconded the motion to Approve El Dorado Hills Community Services District Budgets for Fiscal Year 2014-15, including General Fund, Capital, LLAD and CC&R Budgets, and approve Resolution No. 2014-10. Motion was carried 4-0-1 (Lowery absent).

**Review items pulled from Consent Calendar for action.**

None

### General Manager Comments

#### **11) General Manager Report**

GM Brent Dennis submitted a written report. He gave a report on the Pavilion renovation in progress. September 9 an Open House will be held to showcase the Pavilion improvements as a Gold Country Lodge decor home. The field renovation is progressing well, will be ready for the three upcoming concerts later this summer on Friday, August 22, Friday, September 5 and Saturday, September 20.

The Design Review Committee currently has an opening for a weekly volunteer. The State Mandated Reimbursement Program that was approved by the voters in June yielded an approximate \$21,800 check to the District this week.

### Adjournment

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President Mattock adjourned the meeting at 8:00 pm.

APPROVED: Noelle Mattock DATE: 8/14/14  
Noelle C. Mattock, President  
EDHCSD Board of Directors

ATTEST: Brent Dennis DATE: 8/14/14  
Brent Dennis, General Manager  
Secretary to the Board of Directors