



EL DORADO HILLS
 COMMUNITY SERVICES DISTRICT
Established: May 21, 1962

Virtual Participation¹:
<https://us02web.zoom.us/j/89894257351>

Meeting ID:
 898 9425 7351

Call-in Option:
 1 (669) 900-6833

**Board of Directors
 Regular Meeting Agenda²
 Thursday, May 12, 2022**



*Norm Rowett Pavilion
 1021 Harvard Way
 El Dorado Hills, CA, 95762*

Regular Meeting - 5:30 p.m.



*Michael Martinelli, President
 Noelle Mattock, Vice President
 Sean Hansen, Director* *Benjamin L. Paulsen, Director
 Heidi Hannaman, Director*

Mission Statement

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

CALL TO ORDER

- Roll Call
- Pledge of Allegiance
- Moment of Silence
- Adoption of Agenda³

GENERAL MANAGER MONTHLY REPORT

1. General Manager Report for April 2022 (K. Loewen) (pg. 6)

LEGAL COUNSEL UPDATES AND ADVICE

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

GENERAL PUBLIC COMMENT⁴

CONSENT CALENDAR PUBLIC COMMENT⁴

CONSENT CALENDAR⁵

Receive & File:

2. 2022 Calendar of Upcoming Special Events (K. Loewen) (pg. 12)
3. Submittal of the Monthly Treasury Report (K. Loewen) (pg. 13)
4. Submittal of 3rd Quarter Financial statements and Treasury Report (T. Gotro) (pg. 15)
5. Staff Recommendation to Increase the General Fund Benefit for Promontory LLAD #22 (T. Gotro) (pg. 74)

Approve:

6. 2022 Calendar of Board Member Training Opportunities (K. Loewen) (pg. 77)
7. Minutes of April 14, 2022 Board of Directors Regular Meeting - *Hybrid* (B. DiTonno) (pg. 78)
8. April 2022 Summary of Director Meetings (K. Loewen) (pg. 84)
9. Job Description Update (J. Leal) (pg. 88)
10. HVAC Repair Approval from GM for CAB/Community Gym (K. Loewen) (pg. 97)

GENERAL BUSINESS

11. Review and Approve - Refund FY21 Assessment for Carson Creek LLAD #39 (T. Gotro) (pg. 103)
12. Review and Approve/Deny - Design Review Application for 3101 Brackenwood Place - Exterior Paint [CE 22-334] (C. Layne) (pg. 103)
13. Public Hearing: Ordinance No. 2022-01: *Amending and Revising Ordinance 2007-01: Establishing Rules and Regulations for Organic Waste Disposal and Compliance with CalGreen Recycling Requirements* (T. Gotro) (pg. 124)
 - A. Conduct Second Reading (by title only) of Ordinance No. 2022-01: *Amending and Revising Ordinance 2007-01: Establishing Rules and Regulations for Organic Waste Disposal and Compliance with CalGreen Recycling Requirements*
 - B. Adopt Ordinance 2022-01: *Amending and Revising Ordinance 2007-01: Establishing Rules and Regulations for Organic Waste Disposal and Compliance with CalGreen Recycling Requirements* (pg. 126)
14. Review and Adopt - Resolution 2022-07: Regarding Preliminary Engineers Report for Fiscal Year 2022-2023 (T. Gotro) (pg.145)
15. Review and Approve - Award of Contract for General Liability/Property and Workers' Compensation Insurance for FY23 (K. Loewen) (pg. 268)
16. Review and Discuss - Preliminary Budget for Fiscal Year 2022-2023 (T. Gotro) (pg. 272)

REVIEW ITEMS PULLED FOR DISCUSSION

PRESENTATIONS & ANNOUNCEMENTS

- (A) Girl Scout Gold Award Update from Savannah Hannaman - Bee Boxes at Bass Lake

CLOSED SESSION PUBLIC COMMENT⁴

ADJOURNMENT TO CLOSED SESSION

CLOSED SESSION ITEMS

- A. Conference with Real Property Negotiator (Government Code § 54956.8):
Property: Parker Development Company, CEDHSP - Old Executive Golf Course
APN: 121-040-029; 121-040-031; 121-040-032; 121-160-005
Agency Negotiator: General Manager
Negotiating parties: Parker Development Company
Under negotiations: Land Acquisition

- B. Conference with Real Property Negotiator (Government Code § 54956.8):
Property: Gilmore Senior Center
APN: 120-082-001
Agency Negotiator: General Manager
Negotiating parties: El Dorado County
Under negotiations: Land Acquisition

- C. Conference with Labor Negotiator (Government Code § 54957.6):
Agency Negotiator: General Manager
Employee Organization: El Dorado Hills Community Services District Employees Association
Local 1

- D. Conference with Legal Counsel - Anticipated Litigation. Significant exposure to litigation.
(Gov. Code section 54956.9(b).) - 1 item.

**REPORT OUT OF CLOSED SESSION - To occur at the next regularly scheduled meeting
on June 09, 2022**

ADJOURNMENT

The next regularly scheduled meeting of the El Dorado Hills Community Services District Board of Directors is **Thursday, June 09, 2022 at 5:30 p.m.**, in the Norm Rowett Pavilion located at 1021 Harvard Way, El Dorado Hills, California

This agenda and packet items are available online at the EDHCSO website:
https://www.eldoradohillscsd.org/about/csd_board/board_of_directors_meeting_packets.php

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. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.

PUBLIC MEETING CONDUCT

Board Meeting Conduct is outlined in District Policy 5030, which can be found on our website: [EDHCSD Board Policies](#).

Virtual Public Participation in District Board Meetings is currently offered and stated on page one (1) of this Agenda. *Please note you will not be able to join the meeting until the posted start time.*

If you choose not to observe the Board of Directors meeting but wish to make a comment on a specific agenda item, please submit your comment via email to the Clerk of the Board. You will receive receipt of your comment(s), which are forwarded to the Board of Directors, and notation will be placed into the minutes of the meeting. The Clerk of the Board is here to assist you, please call (916) 614-3212 if you need any assistance with directions to access the meeting.

PROTOCOLS FOR PUBLIC COMMENT

Time for public comment will be provided at every meeting and will only be received at designated periods as called by the Board President or otherwise outlined on this agenda.

Individuals have three (3) minutes to address the Board with an overall time allotment of 20 minutes per topic.

Except with the consent of the Board President, individuals shall be allowed to speak to an item only once.

Individuals participating on-site will be provided the opportunity to address the Board of Directors first, and then any virtual participants will be called upon.

Individual Board members may ask clarifying questions but will not engage in substantive dialogue with persons providing input to the Board.

If any person(s) providing comments to the Board of Directors creates a disruption to the meeting by refusing to follow guidelines, the Board President may take the following actions:

- Step 1 - Request the person(s) adhere to Board Meeting guidelines. If the person refuses, the President may have the speaker's microphone turned off.
- Step 2 - If the disruption continues, the President may order a recess of the Board meeting.
- Step 3 - If the disruption continues, the President may order the removal of the person from the Board meeting.

AGENDA FOOT NOTES

1. **Virtual Participation:** *All participants are entered into the meeting with disabled video/audio and will remain this way through the duration of the meeting to allow for viewing/listening purposes only, unless providing Public Comment (see foot note 4). Please note: You will find recordings of Regular and Special meetings on the District's website within 72 hours of the meetings closure.*

2. **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 by contacting the District Office. 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.
3. **Adoption of Agenda:** This agenda may be amended up to 72 hours (5:30 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. Additionally, a copy of the FINAL AGENDA is available on the District's website at www.edhcsd.org.
4. **Public 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. Board Directors will not engage in debate on items during this time. Individuals will have three (3) minutes to address the Board with an overall time allotment of 20 minutes per topic. Individuals participating on-site will be provided the opportunity to address the Board of Directors first, then any virtual participants will be called upon.
5. **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.

EI Dorado Hills Community Services District (District)
Thursday, May 12, 2022

GENERAL MANAGER'S REPORT

Respectfully submitted by General Manager Kevin A. Loewen (Loewen)

STRATEGIC INITIATIVES

1. INCORPORATION (Updated by Kevin A. Loewen)

The Ad Hoc Committee of the Board of Directors recently attended an EDH Chamber of Commerce Board Meeting, in which the PCFA was presented and discussed. At this time, the District is interested in hearing back from the Chamber of Commerce as to:

- Does the Chamber of Commerce support furtherance of incorporation of EDH, which includes and requires a comprehensive fiscal/financial analysis? If so, will the Chamber work with the CSD in defining parameters to that CFA acceptable of an incorporation?
- With an assumption of support for #1 (above), will the Chamber be the lead of the effort and co-lead of the CFA processes? "Co-lead" due to the fact that the CSD would be participating financially and must make the application for incorporation in the scenario of an agency-applicant process.
- Will the Chamber financially match - and to what extent will they match - the incorporation effort?
- Assuming affirmatives for the previous questions, generally, then what timeframe could the Chamber begin working on an incorporation process?

2. SUSTAINABILITY [FINANCIAL] (Updated primarily by Teri Gotro)

The FY23 Preliminary Budget was reviewed by the Administration and Finance Committee. It will be brought forward to the full Board for review at the May Board Meeting. Third quarter financials have been prepared and will also be brought to the full Board for review. The financials will also be shared with staff as a resource to make any necessary adjustments as we approach the last few months of the year.

The interim audit by Richardson's and Company for FY22 will be scheduled in late May or early June. This will be the first step in the audit process that will extend through the October/November time period.

The District received 3 reimbursement payments from the County for Park Impact Fees. Two of the payments received did not include the reimbursement for administrative fees and staff hours allocated to the CIPs. Staff will follow up with the County to get a status on this pending outstanding balance.

In February 2022 the CSD Board of Directors took action in approving the development impact fee increase associated with the published CPI, and also took action on the ADU impact fee. Development impact fees – the park impact fee – is the primary source of revenue that funds new park and recreation facilities, and which comes only from new residential building permits. Staff submitted to the County the CSD Board actions and associated resolutions on 2/16/22. As of 4/30/22, the CSD has been notified that this item will be heard by the County Board of Supervisors on 5/10/22.

3. PARK CONSTRUCTION STATUSES (Updated primarily by Tauni Fessler)
[Please find all history and current information on our website](#)

HERITAGE PARK

- Current Status – Waiting on site amenities (benches, trash cans, tables) that have been backlogged due to supply chain challenges; parking lot striping; trash enclosure and gate painting; replacement of dead/declined plantings.
- Major Milestones Completed Since Last Month – Walked site with contractor to address the items listed above; scheduling for work to be completed by mid-May.
- Cost – Project overruns may be experienced due to potential change in bocce court style versus what was installed. Courts per approved plan do not match District “typical” style. Renovation would include resurfacing of 4 bocce courts with bumper boards and score tables.
- Other – Tennis courts under evaluation for levelness. Checking surface for allowable tolerances. If exceed the threshold, correction will be necessary prior to acceptance.

BLACKSTONE PARK

- Current Status – Next site improvements include installation of the three (3) culverts required for the site, including the 48” which is needed to provide the main access point to the park once construction is complete. Completion is scheduled for November 2022.
- Major Milestones Completed Since Last Month – Continued cutting-in of trail pathway, sewer connection completed.
- Cost – No overruns are expected as this is a NTE contract.
- Other – Project is moving forward as site conditions have improved for contractor to complete planned work.

SARATOGA PARK & RECREATION TRAIL

- Current Status – Completion is scheduled for end of October 2022.
- Major Milestones Completed Since Last Month – Grading activities continue, site amenity submittals have been approved by the CSD for restroom, shade structures, (with the playground approved mid-March).
- Cost – Based on approved contract, District will contribute approximately \$500k of additional PIF over credits provided for project. Certain amenity additions such as a necessary backflow and restroom flush upgrade. Request for poured in place surfacing for the entire play area versus partial area will also result in a cost adjustment.
- Other – Permitting of site amenities in process; project submittals in progress.

BIKE PARK

- Current Status – Necessary agency approvals outstanding. PG&E has declined approval due to restrictive easement. Continuing to pursue discussion with PG&E for any allowable improvements. Revision to concept would be required.
- Major Milestones Completed Since Last Month – Working through utility review(s) with discussion of a revised concept; working with consultant on what can be installed based on substantial restrictions; looking at alternative location on District owned property.

- Cost – No overruns anticipated at this time due to preliminary stage of project.
- Other – Include any major issues being addressed – Noted above, PG&E declined project. Seeking additional conversation for reconsideration.

BASS LAKE REGIONAL PARK

- Current Status – Construction of two trail segments began. Continued work to complete this project will include volunteer efforts. Signage being developed for designated uses.
- Major Milestones Completed Since Last Month – Award for Professional Services to Stantec for final design, project approvals, and construction drawings was made on 4/14/2022; CEQA Administrative Draft received by staff on 4/28/2022 – Currently under review; bat boxes and interpretive signage was installed by Savannah Hannaman as a Girl Scout Gold Award project on 4/23/2022.
- Cost – No overruns are anticipated at this time related to awarded/current work.
- Other – Goats were used to perform necessary weed abatement throughout the site.

4. VOLUNTEERING (Updated by Chelsea Harrison)

April Volunteer Totals

61 volunteers provided 163 volunteer hours in total

April Volunteer Events

April 2022: Ongoing: Oak Ridge STEM Club & Adventure Zone

April 06, 2022: Decorate the Heart for Volunteer Appreciation Month: Completed by Girl Scout Troop 2611

April 16, 2022: Easter Egg Hunt at Promontory Park

April 23, 2022: Peter Bertelsen Beautification Day by LDS Church Group

April 23, 2022: Savannah Hannaman installed bat boxes and an interpretive sign at BLRP for her Girl Scout Gold Award

April 24, 2022: Approximately 50 volunteers attended a catered Volunteer Appreciation Brunch

Upcoming Volunteer Events

May 07, 2022: Spring Community Clean-Up Day at Hills Church

May 21, 2022: 60th Anniversary Celebration at Community Park

Adopt-A-Park Updates

Cade & Sharon Thompson adopted Peter Bertelsen Park

There are currently 9 District parks adopted

Interest Lists

Heart Decorating General List - 13 Volunteers

Gilmore Senior Center General List - 17 Volunteers

Adopt-A-Park - 29 Volunteers

Bass Lake Regional Park Projects - 57 Volunteers

Bass Lake Regional Park Welcome Booth Attendant - 10 Volunteers

Bass Lake Regional Park Steward - 12 Volunteers

Design and Review Committee - 8 Volunteers

5. STRATEGIC PLAN UPDATE (Updated by Kevin A. Loewen)

The current District Strategic Plan was finalized and approved in 2014. Since that time, the Board has updated the Master Plan (2016 and 2021), updated the sphere of influence of the District's service area and future service area, and held three Board 'Strategy and Initiatives' sessions (2017, 2019, 2021). One element of the Master Plan Update was a review and solicitation of input from the community on the key elements of the Strategic Plan – the District's Core Values. Those Core Values are: Integrity, Excellence, Customer Service, People, Sustainability. This initiative has held a place on the General Manager's Report in an effort to plant the seed for the Board of Directors, Staff, and the community at-large to review the current Plan and to formulate edits, opinions, suggestions and recommendations, etc. To-date, no recommended updates to the Strategic Plan have been received from the public. A scheduled Board meeting to address the Plan will occur, which will then provide the notice and open forum for the Community. The Plan may be found on the District's website, EDHCS D Strategic Plan. At this time, additional consideration for the Elections cycle and associated activities lends a hand toward deferring this matter until after November, should the Board of Directors agree.

6. COMCAST STATUS UPDATE (Updated by Teri Gotro)

The permits for this project have been approved by the County. Comcast and the County completed the pre-construction meeting. During the walk-through of the meeting, County had a few revisions that need to be addressed. These revisions should not delay construction that is scheduled to start May 2.

DISTRICT PRESENCE AND COLLABORATION IN THE COMMUNITY

- 4/05 The District held a staff team building activity where three (3) teams of three (3) worked together to build bee boxes for Bass Lake. The boxes were built and then installed (with bees) at Bass Lake Regional Park by CSD General Manager and Staff.

- 4/06 Loewen and DiTonno met with the local Boy Scouts of America (BSA) representative. The purpose of the meeting was to serve as an introduction with the new representative as well as how the two organizations could work together to continue to build community and volunteerism projects.

- 4/07 Loewen and DiTonno met with the new local Veteran's group representative, Simon Huber, and Promise Foundation President, Sue Hawkes, to discuss the current project and future possibilities of the Veteran's Memorial at Promontory Park.

- 4/09 The Annual Aqua Egg Hunt at Community Pool boasted 90 kids, plus their parents. The Easter Bunny was available for photos with kids/families, and

encouraged kids during the underwater egg hunt. Golden egg winners went home with a prize, and all participants were handed an Easter-themed goody bag upon the conclusion of the event.

- 4/16 The Annual Easter Egg Hunt was originally scheduled for 9:00 a.m. at five District parks, however, the event was consolidated to one all-weather field/park (Promontory) due to rain during the week prior to, and the day-of the event. The event took place at 9:30 a.m. to allow time for participants to make their way over to Promontory in case they went to one of the other parks. Shortly before the egg hunt began, the clouds parted and rain cleared allowing for a great event with approximately 200 participants. Pictures with the Easter Bunny was held indoors at the TEENZ Center, with approximately 40 participants.
- 4/19 The District hosted a staff Archery Day at the Bowmen Archery Range. Volunteers who run the range joined several District staff to teach them the specifics of how to properly and safely shoot a bow. The purpose of this event was for staff to come together as a teambuilding exercise for comradery and build rapport between departments.
- 4/20 Several Staff and Board Directors Hansen and Paulsen joined several others to commemorate the groundbreaking of the new Saratoga Park and Recreation trail at the park location on Saratoga Way and Wilson Blvd. Other attendees included Elliot Homes Representatives, Price Walker and Ed Regan; El Dorado Hills Chamber CEO, Debbie Manning; EDH Board Supervisor Hidahl and his Executive Assistant, Cindy Munt, along with a few members of the public.
- 4/23 The Annual April Pools' Day was offered at Community Pool from 1:00-3:00 p.m. Admission was free with the purpose of the event to kick off the summer season and introduce/answer questions about summer 2022 aquatics programs. There were approximately 80 participants in attendance at this year's event.
- 4/24 The "Thanks-A-Brunch" Volunteer Appreciation Event was a catered breakfast to honor and recognize our community volunteers. Approximately 50 guests were in attendance and were treated to a "Thank You" video, breakfast, raffle prizes, and a thank you gift. Board Vice President Noelle Mattock, Board Director Heidi Hannaman, and General Manager Loewen spoke a few kind words of thanks to the audience.
- 4/27 For Administrative Professionals Day, the District Management team celebrated the often behind-the-scenes, hardworking Administrative Staff by showing their appreciation with cards, flowers, and a brunch at Friends with Benedicts. The team of seven (7) was excited and grateful for the recognition and chance for comradery and socialization amongst themselves.
- 4/28 General Manger Loewen, Executive Assistant DiTonno, and Board Directors Mattock and Hannaman attended the El Dorado County Planning Commission Hearing regarding the El Dorado Hills Specific Plan/Central Property, also known as the El Dorado Hills Old Executive Golf Course. The CSD plays a vital role for

the community, and attending and speaking at the County was an exposition of voicing the community's interests. General Manager Loewen spoke on behalf of the CSD, Board of Directors, and the El Dorado Hills Community for the desire to utilize this property for the betterment of the community as a whole. The video link is embedded [HERE](#), and viewers can be guided to CSD comments which have Directors speaking starting at 3:41:53 and General Manager Loewen speaking at 3:49:47 of that recording.

HUMAN RESOURCE UPDATES (Updated by Jennifer Leal)

The Parks and Recreation Department hired Jaeger Ruckman on April 4, 2022 and Logan Buchanan on April 12, 2022 as Part-Time Maintenance Aides.

The Parks and Recreation Department is currently hiring and rehiring Recreation Leaders and Lifeguards for summer programming. Sierra Guthery was hired on April 15, 2022 as the Part-Time Pool Manager.

Active recruitments for Part-Time Maintenance Aide, Recreation Leader and Lifeguard remain open and posted as a continuous filing. Also, the District recently started accepting applications for a Part-Time Recreation Specialist, Part-Time Recreation Coordinator and Full-Time Maintenance Worker.

OFFICE CLOSURES

None

End of Report



**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors

From: Kevin A. Loewen, General Manager

Prepared By: Sandra Montgomery, Recreation Superintendent /
Brittany DiTonno, Executive Assistant/Clerk of the Board

Meeting Date: May 12, 2022

Report Date: April 30, 2022

Subject: **Calendar of Special Events for May - August 2022¹**

EVENT	DATE	TIME	LOCATION
Community Clean-up Day	Sat., May 7	9:00 a.m. - 3:00 p.m.	The Hills Church
60th Anniversary Event	Sat., May 21	6:00 p.m. - 10:00 p.m.	Community Park
Fishing Derby	Sat., June 11	8:00 a.m. - 9:30 a.m. & 10:15 a.m. - 11:45 a.m.	Village Green Park
Summer Concert ➤ <i>Fast Times</i>	Fri., June 24	7:00 p.m. - 9:30 p.m.	Community Park
Park Party	Wed., June 29	5:00 p.m. - 8:00 p.m.	Valley View Sports Park
Summer Concert ➤ <i>Rock Monsterz</i>	Fri., July 15	7:00 p.m. - 9:30 p.m.	Community Park
Park Party	Wed., July 27	5:00 p.m. - 8:00 p.m.	Stephen Harris Park
<i>Stargazing - A Night Under the Stars</i>	Fri., July 29	9:00 p.m. - 11:00 p.m.	Sellwood Field (Bass Lake)
National Night Out (NNO)	Fri., Aug 5	5:30 p.m. - 8:00 p.m.	Community Park
Trail & Safety Etiquette	Sat., Aug 20	9:00 a.m. - 12:00 p.m.	New York Creek Trail
Summer Concert ➤ <i>Locked-N-Loaded</i>	Fri., Aug 26	7:00 p.m. - 9:30 p.m.	Community Park
Park Party	Wed., Aug 31	5:00 p.m. - 8:00 p.m.	Windsor Point Park

¹ Please be advised these events may be cancelled/rescheduled at any time.

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors
From: Kevin A. Loewen, General Manager
Prepared By: Teri Gotro, Director of Administration and Finance
Meeting Date: May 12, 2022
Report Date: April 29, 2022
Subject: **Treasury Report Submittals - Monthly**

Recommended Action:

Receive and file.

Background:

Staff provide to the Board of Directors a quarterly financial statement and treasury report. The quarterly report provides summary and analyses, whereas this submittal is the monthly treasury report without analyses. This complies with government code § 53607

Master Plan Strategic Recommendations:

- F.1 Diversify funding sources that support expanded and diversified facilities, programs, and initiatives including:
- Investing the District's portfolio to maximize yield and investment revenues with the Investment Policy.

Attachment:

- A. Treasury Report - March 2022

El Dorado Hills Community Services District

Treasury Report
March 31, 2022



INVESTMENT PORTFOLIO	BOOK VALUE	MARCH 2022 INTEREST EARNED/ VALUE CHANGE	YTD FY2022 INTEREST EARNED/ VALUE CHANGE
CAMP - INVESTMENT POOL	\$ 13,275	\$ 3	\$ 7
EL DORADO COUNTY TREASURER	23,189,425	\$ 6,390	46,927
LAIF - INVESTMENT POOL *	8,411,662	\$ 4,948	5,435
FIVE STAR BANK-PETTY CASH	5,000	\$ -	-
FIVE STAR BANK	9,801,747	\$ 2,351	23,149
STIFEL SECURITIES	5,580,650	\$ (91,821)	(152,513)
WELLS FARGO INVESTMENTS	-	\$ -	2,808
TOTAL INVESTMENT PORTFOLIO	\$ 47,001,759	\$ (78,129)	\$ (74,187)

FIDUCIARY PORTFOLIO	BOOK VALUE	MARCH 2022 INTEREST EARNED/ VALUE CHANGE	YTD FY2022 INTEREST EARNED/ VALUE CHANGE
FIDUCIARY FUNDS, CALPERS PENSION	10,118,290	-	-
FIDUCIARY FUNDS, CALPERS OPEB TRUST *	2,799,329	\$ (138,041)	(14,312)
TOTAL CALPERS PORTFOLIO	\$ 12,917,619	\$ (138,041)	\$ (14,312)

TOTAL DISTRICT PORTFOLIO	\$ 59,919,378	\$ (216,170)	\$ (88,499)
---------------------------------	----------------------	---------------------	--------------------

*Distributed Quarterly

- I hereby certify that the investments are in compliance with the investment policy adopted by the governing board.
- The District has the ability to meet its budgeted expenditures for the next six months.
- This report includes the book value as of the date published.
- The book value for County Pool is the withdrawal value provided by the County Treasurer.
- The checking accounts include checking, money market, and certificates of deposit accounts held in the name of the District.
- The fiduciary funds with CalPERS are restricted long-term assets and are not considered a current financial resource. Pension values reported are as of most recent Actuarial Report dated June 30, 2021.
- This report meets the requirements of Government Code Section 53646.

DocuSigned by:

4/27/2022

17E7DC87F76B4D6...

Prepared by:

Teri Gotro, Director of Administration & Finance

DocuSigned by:

4/27/2022

ED84E8688CE3414

Authorized by:

Kevin A. Loewen, General Manager



**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors
From: Teri Gotro, Director of Administration & Finance
Meeting Date: May 12, 2022
Report Date: May 04, 2022
Subject: **Quarterly Financial Statement and Treasury Report, Third Quarter of Fiscal Year 2022 (FY22)**

Recommended Action:

Receive and file District Financial Statements and Treasury Report for Third Quarter FY22.

Background:

A finance report for all funds must be generated quarterly and shall be submitted to the Board of Directors for approval (District Policies 3260.50). The Treasurer shall submit a quarterly and annual investment report to the Board of Directors, and the District auditor. Under authority of Government Code Section 61240, the General Manager is designated Treasurer to the Board.

Annually, the Board of Directors shall receive a report of audited financial statements. The Annual Report is delivered to the Board through the Annual Comprehensive Financial Report (ACFR). The Annual Report is prepared after the close of financial books by the District, and following the completion of the audit.

Discussion:

Quarterly Financials:

The Board adopted the FY22 Budget on June 10, 2021. The attached unaudited Third Quarter Financial Reports reflect the reporting of July 1, 2021 through March 31, 2022. The Financial Reports are provided to the Board of Directors to measure the District's financial performance in accordance to the adopted budget.

The list below is a summary of management's comments regarding the reporting of the third quarter time period:

- Franchise fees may appear to be low but they will catch up because this report only recognizes two of the quarterly payments.
- Workers Compensation is paid at the beginning of the fiscal year based on estimated

wages. It will be reconciled to *actuals* at year-end and the District is expecting a credit because forecasts were projected high.

- The ARPA funds received by the State (\$212k) are recognized under reimbursements.
- The District should be receiving the second round of property taxes and assessments from the County in early May; forecasted to be around \$4M.
- The \$74k loss in interest on the All Governmental Funds financials is tied to the unearned loss that currently sits on the District’s books.
- Deferred maintenance projects are on hold for a large order that should arrive in June. The General Fund balance of zero YTD is not a true report, as most of these budgeted funds will be paid out in June when the shipment arrives.
- Property damage of \$27k is for cleanup of the Bertelsen Park fire. This expenditure will be moved to the capital project in the 4th quarter.
- Electric utility does not include the solar true-up at this time, with an expected expense that will be applied in May.

Treasury Report:

Management adheres to the District’s Investment Policy to prudently invest funds held in the District’s Reserve Fund balances. The investment portfolio is diversified to take advantage of fluctuations in the market and to meet cash flow requirements by lining up investment maturities with the liquidity needs of the District to fund operations and capital projects. The District’s Reserve Funds are held in a variety of investment vehicles, including Bonds, Certificates of Deposits, Pooled Funds, Money Market Accounts, and CalPERS.

General Fund Reserve Balances:

Capital Deficiency Reserve	\$8,829,684
CARE (program fee offset)	\$7,384
Contingency Reserve	\$2,009,930
Deferred Maintenance Reserve	\$2,892,326
Operating Reserve	\$4,480,230
Compensated Absences Reserve	\$121,899
Fund or Beginning Balance (Operations)	\$10

Reserve balances remain mostly static throughout a fiscal year unless there are unanticipated needs or unexpended revenue. For those instances, there are Board-approved budget adjustments and allocations, such as during the mid-year budget adjustment.

Checking Accounts (Five Star):

The District’s primary banking resource is Five Star Bank. As of March 31, 2022, funds in the amount of \$9,887,001 (\$282,907-regular checking, \$9,604,094-money mkt acct) are held at Five Star Bank for the investment of reserve funds as well as handling the day-to-day needs related to vendor/contractor payments and payroll. The reconciled book value is \$9,801,748.

The monthly percentage yield earned on the money market funds as of March 31, 2022 is .27%, an increase of 5 basis points. Five Star guarantees a yield equal to LAIF, and waives all banking fees if the District maintains a \$5M minimum balance. Manual “Petty Cash” checking account with Five Star finished 3rd quarter at \$5,000.

El Dorado County Treasurer’s Pool:

The County holds a majority of the District’s investment funds. County Staff governs the investment of these funds with monthly and quarterly reports provided to the District.

Park Impact Fee:

The District provides parks and recreation services to nearly 52,000 residents. As new population enters the community, the existing park and recreation infrastructure is further impacted. To ensure the level of service for current residents is not detrimentally impacted, the County and District have agreed upon a development Park Impact Fee. The fee effecting the reported FY22 is:

	<u>Starting 06/07/21</u>
Single Family Residential Unit	\$12,347
Multifamily Residential Unit	\$8,149
Age Restricted Unit	\$7,215
Mobile Home Park Unit	Exempt
Accessory Dwelling Units	Exempt
Single Family Unit-Serrano	\$6,601
Multifamily Unit-Serrano	\$4,356
Age Restricted Unit-Serrano	\$3,829

An annual CPI increase is available to the District by formally submitting the request to the County for approval by the Board of Supervisors. The Planning Department requested this increase at the Regular February Board meeting, and the County has recently informed the District that the item is set to be heard on May 10, 2022.

The District has restricted access to these Park Impact fees collected by the County. After project funds are spent, the District requests funds from the County through a reimbursement application process. To assist with cash flow concerns, the District is working with the County to adjust the reimbursement process to allow monthly installment payments when the District has large construction contracts, such as the current Valley View \$5M project.

Property Taxes and Other Assessments:

Monies, other than impact fee funds held by the County, are tied to property taxes, CC&R special taxes, and other assessments related to lighting and landscaping districts. The County Treasury Pool has an annualized 3rd quarter yield of .47%, an increase of eleven basis points over prior quarter. The 3rd quarter balance of County funds is \$23,189,425 (book value).

Investment Pool (LAIF, CAMP):

LAIF (Local Agency Investment Fund): The District is currently holding a balance of \$8,411,662 with a 3rd quarter annual yield of .32%, ten basis points higher than the prior quarter. LAIF is now starting to see some relief with short-term markets starting to climb out of the two-year decline. We are already starting to see some upper movement in the yield, which is forecasted to be slow while the Federal government starts to release its influence on the market. The District moved \$8,000,000 from Five Star to LAIF to diversify the investment portfolio and take advantage of LAIF’s process of applying interest daily to reap the benefit of increasing yields.

CAMP (California Asset Management Program): This has not been a viable investment vehicle for the District with yields well below LAIF and Five Star. However, as interest rates continue to

increase, the District will pay attention to this trend and move some funds to CAMP if yields are equal or higher than LAIF/Five Star. CAMP accrues interest quarterly so the District can benefit from rising interest rate trends and take advantage of the higher yield at the quarterly mark. The current balance in CAMP's money market account is \$13,275 with a yield .25%, which increased 20 basis points.

Certificates of Deposit (Wells Fargo):

The \$5M 5-year laddered series of certificates of deposits (CDs) through Wells Fargo had its final four CDs mature at the end of September '21. This has been a stable investment that allowed yields of 1.7% when short term investments were at .22%. The District will look for opportunities to add CDs to the portfolio as the interest rates start to rise.

Money Market Accounts (Five Star, Wells Fargo, CAMP):

The District has two active Money Market accounts; Five Star with a reconciled book balance of \$9,801,748 yielding .27% and CAMP with a balance of \$13,275 yielding 0.25%. The market rate funds have immediate liquidity to cover operating expenses. Staff manages these accounts on a daily basis moving money from regular checking accounts in and out of the market rate account to keep District funds in a position to earn interest.

Bonds (Stifel Financial):

The District's investments through Stifel at the end of the 3rd quarter total \$5,580,650. These investments are secured in bonds with differing maturities to diversify and give steps to the portfolio. These investments are locked in at yields ranging from .84%-2.5%, well above what is offered at Five Star/LAIF. Details of the investment can be found in the attached treasury report.

The \$750k Bond with Alabama Power Company matured in March. These funds were reinvested in Five Star/LAIF. With interest rates rising, Bonds have become less attractive, consequently, the market value starts to drop. The District is obligated, per GASB, to recognize unrealized losses on our financials. However, the District does not intend to sell the bonds early, so the principal will be returned at maturity and the fixed interest will be applied. For 3rd quarter, the unrealized loss to the Stifel funds total \$180,387.

Fiduciary Funds (CalPERS):

The District participates in the CalPERS Pension Fund to provide for employees retirement income. Annually, CalPERS provides an Actuarial Report, which contains information regarding funds invested with the Pension Fund. The June 30, 2021 actuary report recognizes a value of \$10,118,290. This does not include the \$500k that the District contributed as a voluntary payment since the Actuarial Reports are behind by a year.

Funds are also invested with CalPERS for retiree medical benefits through the California Employer's Retiree Benefit Trust Fund (CERBT). The balance as of March 31, 2022 is \$2,799,329. The 3rd quarter statement showed a loss of \$137K, a market adjustment as we see interest rates climb and the federal government tries to combat inflation. The fund still carries the District highest investment yield at 7.58%.

Master Plan Strategic Recommendations:

- F.1 Diversify funding sources that support expanded and diversified facilities, programs, and initiatives including:
- Investing the District's portfolio to maximize yield and investment revenues with the Investment Policy.
- F.4 Develop and adhere to a long-term capital spending plan that results in a balanced budget.

Fiscal Impact:

Total interest and unrealized gain/losses across all District investments and accounts, restricted and unrestricted, for the quarterly reporting period is a loss of \$128,453 with the Fiscal YTD total loss of \$74,187. If you remove unrealized losses, then the District shows a profit of \$75,518. Note that these values do not include CalPERS investments, as the District does not include these on the Government Funds Balance Sheet.

Attachment:

- A. Financial Statements, Quarter 3 FY22
B. Treasury Report, Quarter 3 FY22



General Ledger
 All Governmental Funds Budget vs. Actual Summary
 Organized by Account Type
 FY2022 Quarter 3 Financials

Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
Revenue						
Property Taxes	\$8,257,993	\$5,188,241	\$7,960,000	\$8,505,000	\$3,316,759	39.00%
Assessments	\$1,470,811	\$912,115	\$1,783,951	\$1,783,951	\$871,836	48.87%
Impact Fees	\$2,890,674	\$2,016,359	\$3,400,000	\$3,400,000	\$1,383,641	40.70%
Franchise Fees	\$1,016,287	\$547,090	\$964,800	\$964,800	\$417,710	43.30%
Wireless Tower Lease	\$67,293	\$52,214	\$68,326	\$68,326	\$16,113	23.58%
Charges for Services	\$970,004	\$1,571,464	\$1,997,660	\$1,986,709	\$415,245	20.90%
Other Revenue	\$64,397	\$84,706	\$51,600	\$45,100	-\$39,606	-87.82%
Interest	\$267,528	-\$74,187	\$178,800	\$178,800	\$252,987	141.49%
Transfers In	\$8,918,489	\$2,328,112	\$3,201,751	\$3,262,601	\$934,489	28.64%
Revenue Total	\$23,923,475	\$12,626,114	\$19,606,889	\$20,195,288	\$7,569,174	37.48%
Expense						
General Government	\$4,105,593	\$2,253,386	\$3,513,015	\$3,786,015	\$1,532,630	40.48% ¹
Parks and Recreation	\$4,414,713	\$3,722,229	\$5,952,610	\$5,928,368	\$2,206,138	37.21% ²
Maintenance	\$1,198,752	\$930,428	\$1,780,343	\$1,780,343	\$849,915	47.74%
Capital Outlay	\$478,674	\$957,196	\$9,059,480	\$9,235,068	\$8,277,871	89.64%
Transfers Out	\$8,918,555	\$2,328,112	\$3,201,751	\$3,262,601	\$934,489	28.64%
Expense Total	\$19,116,287	\$10,191,351	\$23,507,199	\$23,992,395	\$13,801,044	57.52%
All Governmental Funds Net Difference	\$4,807,188	\$2,434,763	-\$3,900,310	-\$3,797,107	-\$6,231,870	-164.12%

1. General Government includes all costs for Administration and the operations of Compliance and Design Review (CC&R/DRC), Landscape and Lighting Assessment District's(LLAD), and Capital Projects. Administration and operations costs include related salaries and benefits, services and supplies, and capital expenditures charged to the General Fund Administration and Finance Department, CC&R/DRC Fund, LLAD Funds, and Capital Project Funds.

2. Parks and Recreation includes all costs related to Community Parks, Village Parks, and Neighborhood Parks funded by the General Fund; and Recreation programs offered by the District.

General Ledger
 All Governmental Funds Budget vs. Actual Summary
 Organized by Program Type
 FY2022 Quarter 3 Financials



Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
Revenue						
Aquatics Programs	\$121,940	\$155,841	\$237,567	\$237,567	\$81,726	34.40%
Design Review Fees	\$48,140	\$34,720	\$35,000	\$35,000	\$280	0.80%
Franchise Fees	\$1,016,287	\$547,090	\$964,800	\$964,800	\$417,710	43.30%
Miscellaneous Revenue	\$292,294	\$22,837	\$227,400	\$220,900	\$198,063	89.66%
Property Tax/Assessments	\$12,619,477	\$8,116,715	\$13,143,951	\$13,688,951	\$5,572,236	40.71%
Reimbursements	\$343,870	\$609,249	\$577,616	\$789,930	\$180,681	22.87%
Park and Facility Rentals	\$201,002	\$217,942	\$206,092	\$206,092	-\$11,849	-5.75%
Seniors Programs	\$1,603	\$5,209	\$16,870	\$9,395	\$4,186	44.56%
Special Events	\$63,286	\$206,922	\$168,230	\$168,230	-\$38,692	-23.00%
Sports Programs	\$92,444	\$207,034	\$484,200	\$327,310	\$120,276	36.75%
Teen Programs	\$2,861	\$888	\$72,835	\$13,935	\$13,048	93.63%
Transfers In Total	\$8,918,489	\$2,328,112	\$3,201,751	\$3,262,601	\$934,489	28.64%
Wireless Tower Lease	\$67,293	\$52,214	\$68,326	\$68,326	\$16,113	23.58%
Youth Camps	\$134,490	\$121,342	\$202,250	\$202,250	\$80,908	40.00%
Revenue Total	\$23,923,475	\$12,626,114	\$19,606,889	\$20,195,288	\$7,569,174	37.48%
Expense						
Salary and Benefits Total	\$3,761,428	\$3,280,528	\$5,066,776	\$4,885,034	\$1,604,506	32.85%
Services and Supplies Total	\$5,046,489	\$4,571,471	\$14,413,342	\$14,904,692	\$10,333,221	69.33%
Capital Expenditures Total	\$1,389,815	\$11,240	\$825,329	\$940,067	\$928,827	98.80%
Transfers Out Total	\$8,918,555	\$2,328,112	\$3,201,751	\$3,262,601	\$934,489	28.64%
Expense Total	\$19,116,287	\$10,191,351	\$23,507,199	\$23,992,395	\$13,801,044	57.52%
Net Difference Total	\$4,807,188	\$2,434,763	-\$3,900,310	-\$3,797,107	-\$6,231,870	-164.12%

General Ledger
 All Governmental Funds Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
Revenue							
3010	CC&R Reimbursement	\$19,154	\$23,070	\$44,480	\$44,480	\$21,410	48.13%
3020	Reimbursement	\$70,110	\$405,385	\$40,000	\$252,314	-\$153,071	-60.67%
3025	Impact Fee Reimbursement	\$57,813	\$16,601	\$68,000	\$68,000	\$51,399	75.59%
3030	LLAD Reimbursement	\$196,793	\$164,193	\$425,136	\$425,136	\$260,943	61.38%
3040	Refund Processing Fee	\$1,435	\$2,555	\$3,000	\$3,000	\$445	14.83%
3100	Property Tax/Assessments	\$12,619,477	\$8,116,715	\$13,143,951	\$13,688,951	\$5,572,236	40.71%
3121	Sponsorships	\$2,500	\$36,700	\$15,000	\$15,000	-\$21,700	-144.67%
3140	Donations	\$517	\$35,200	\$0	\$0	-\$35,200	0.00%
3141	Non Resident Fee	\$7,073	\$7,783	\$14,000	\$14,000	\$6,217	44.41%
3150	Interest	\$180,599	\$75,518	\$178,800	\$178,800	\$103,282	57.76%
3160	Franchise Fees	\$1,016,287	\$547,090	\$964,800	\$964,800	\$417,710	43.30%
3161	Wireless Tower Lease	\$67,293	\$52,214	\$68,326	\$68,326	\$16,113	23.58%
3170	Miscellaneous	\$13,241	\$14,786	\$16,600	\$10,100	-\$4,686	-46.40%
3210	Youth Camps	\$134,490	\$121,342	\$202,250	\$202,250	\$80,908	40.00%
3220	Sports Programs	\$92,444	\$207,034	\$484,200	\$327,310	\$120,276	36.75%
3250	Special Interest Classes	\$59,583	\$129,863	\$143,530	\$143,530	\$13,667	9.52%
3260	Special Events	\$3,703	\$77,059	\$24,700	\$24,700	-\$52,359	-211.98%
3270	Aquatics Programs	\$121,940	\$155,841	\$237,567	\$237,567	\$81,726	34.40%
3280	Senior Citizens	\$1,603	\$5,209	\$16,870	\$9,395	\$4,186	44.56%
3290	Teen Programs	\$2,861	\$888	\$72,835	\$13,935	\$13,048	93.63%
3297	Park & Facility Rentals	\$201,002	\$217,942	\$206,092	\$206,092	-\$11,849	-5.75%
3506	Unrealized Gains/Losses	\$86,929	-\$149,705	\$0	\$0	\$149,705	0.00%
3510	Design Review Fees	\$48,140	\$34,720	\$35,000	\$35,000	\$280	0.80%
	Revenue Total	\$15,004,986	\$10,298,002	\$16,405,137	\$16,932,686	\$6,634,685	39.18%
3300	Transfers In	\$8,918,489	\$2,328,112	\$3,201,751	\$3,262,601	\$934,489	28.64%
	Transfers In	\$8,918,489	\$2,328,112	\$3,201,751	\$3,262,601	\$934,489	28.64%
Expense							
4010	Payroll Tax Expense	\$207,998	\$177,425	\$297,103	\$282,499	\$105,074	37.19%
4120	Employee Benefits	\$378,807	\$314,094	\$528,083	\$528,083	\$213,988	40.52%
4130	PERS-Retirement	\$665,780	\$369,651	\$424,799	\$424,799	\$55,148	12.98%
4135	Retirement benefits-other	-\$31,148	\$140,981	\$210,117	\$210,117	\$69,136	32.90%
4140	Life Insurance	\$5,174	\$4,680	\$7,020	\$7,020	\$2,340	33.33%
4150	Workers Compensation	\$74,090	\$125,665	\$93,228	\$93,228	-\$32,437	-34.79%
5011	Salary Expense-Full Time	\$2,042,965	\$1,660,724	\$2,383,540	\$2,323,540	\$662,816	28.53%
5012	Salary Expense-Part Time	\$417,274	\$486,761	\$1,119,787	\$1,012,649	\$525,888	51.93%
5013	Overtime Expense	\$488	\$546	\$3,098	\$3,098	\$2,552	82.36%
	Salary and Benefits Total	\$3,761,428	\$3,280,528	\$5,066,776	\$4,885,034	\$1,604,506	32.85%

General Ledger
 All Governmental Funds Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
5016	Directors Expense	\$26,634	\$24,667	\$44,500	\$44,500	\$19,833	44.57%
5110	Custodial Supplies	\$39,823	\$27,663	\$36,800	\$36,800	\$9,137	24.83%
5120	Equipment Supplies	\$62,296	\$42,669	\$79,150	\$86,650	\$43,981	50.76%
5121	Equipment Services	\$68,625	\$49,910	\$93,987	\$98,987	\$49,077	49.58%
5122	HVAC-Equipment Services	\$24,912	\$52,246	\$13,500	\$43,500	-\$8,746	-20.11%
5123	Kitchen Equipment	\$683	\$224	\$1,500	\$1,500	\$1,276	85.05%
5130	Functional Supplies	\$142,647	\$106,231	\$310,795	\$351,280	\$245,049	69.76%
5131	Functional Services	\$92,678	\$73,125	\$251,998	\$257,498	\$184,373	71.60%
5132	Government Fees & Permits	\$304,071	\$249,568	\$351,641	\$369,641	\$120,074	32.48%
5136	Playground Equipment	\$10,257	\$808	\$13,250	\$13,250	\$12,442	93.90%
5137	Park/Field Supplies	\$46,079	\$33,549	\$62,650	\$62,650	\$29,101	46.45%
5138	Irrigation Supplies	\$27,336	\$17,615	\$37,655	\$37,655	\$20,040	53.22%
5139	Small Tools	\$6,182	\$6,660	\$11,250	\$11,250	\$4,590	40.80%
5140	Landscape Supplies	\$31,872	\$18,732	\$109,870	\$109,870	\$91,138	82.95%
5142	Contract Service	\$1,942,560	\$2,154,729	\$3,004,877	\$8,089,250	\$5,934,521	73.36%
5143	Construction Contingency	\$0	\$0	\$248,450	\$248,450	\$248,450	100.00%
5150	Chemical Supplies	\$56,952	\$53,409	\$105,950	\$85,950	\$32,541	37.86%
5151	Vandalism	\$9,417	\$17,638	\$6,500	\$6,500	-\$11,138	-171.35%
5152	Property Damage Repair	\$0	\$27,398	\$0	\$0	-\$27,398	0.00%
5153	Deferred Maintenance <5000	\$183,547	\$49,168	\$117,534	\$117,534	\$68,366	58.17%
5160	Office Supplies	\$7,830	\$5,206	\$17,160	\$17,160	\$11,954	69.66%
5161	Office Services	\$2,172	\$1,517	\$2,280	\$2,280	\$763	33.46%
5162	Postage	\$14,359	\$6,091	\$14,820	\$14,820	\$8,729	58.90%
5171	Professional Services	\$615,805	\$380,192	\$7,419,844	\$2,671,322	\$2,291,130	85.77%
5172	Legal Services	\$114,942	\$67,311	\$164,000	\$164,000	\$96,689	58.96%
5180	Dues & Publications	\$16,353	\$22,744	\$20,655	\$20,655	-\$2,089	-10.11%
5190	Advertising & Legal Notice	\$8,750	\$798	\$9,000	\$9,000	\$8,202	91.13%
5200	Staff Training	\$53,333	\$53,286	\$97,875	\$102,875	\$49,589	48.20%
5201	Employee Appreciation	\$5,710	\$3,566	\$12,950	\$12,950	\$9,384	72.46%
5202	Local Meetings	\$2,404	\$2,775	\$4,800	\$4,800	\$2,025	42.18%
5210	Mileage & Travel	\$22,676	\$10,993	\$25,850	\$25,850	\$14,857	57.47%
5220	Fuel Expense	\$33,298	\$33,518	\$48,838	\$48,838	\$15,320	31.37%
5230	Rental-Equipment	\$33,698	\$46,567	\$37,522	\$49,522	\$2,955	5.97%
5231	Rental-Facilities	\$16,338	\$8,514	\$68,691	\$65,206	\$56,692	86.94%
5235	Election Expense	\$34,336	\$0	\$37,000	\$0	\$0	0.00%
5240	Printing	\$41,858	\$31,460	\$65,525	\$65,525	\$34,065	51.99%
5241	Telephone Expense	\$57,634	\$40,381	\$71,770	\$71,770	\$31,389	43.74%
5242	Water Expense	\$276,438	\$226,373	\$333,842	\$333,842	\$107,469	32.19%
5243	Utility: Gas	\$15,799	\$20,871	\$23,000	\$43,000	\$22,129	51.46%
5244	Utility: Electric	\$160,403	\$93,973	\$212,179	\$212,179	\$118,206	55.71%
5245	Utility: Street Light Electric	\$10,148	\$8,917	\$14,342	\$14,342	\$5,425	37.83%
5251	General Insurance	\$174,732	\$283,499	\$261,092	\$283,592	\$93	0.03%
5255	Safety Expenses	\$11,207	\$7,236	\$9,820	\$9,820	\$2,584	26.32%
5260	Engineering Report Fees	\$22,166	\$22,470	\$24,920	\$24,920	\$2,450	9.83%
5261	Scholarships Awarded	\$479	\$0	\$0	\$0	\$0	0.00%
5262	Opportunity Funds	\$0	\$0	\$50,000	\$100,000	\$100,000	100.00%
5265	Administrative Overhead	\$215,947	\$187,264	\$461,209	\$461,209	\$273,945	59.40%
5290	Miscellaneous	\$1,104	-\$63	\$2,500	\$2,500	\$2,563	102.54%
	Services and Supplies Total	\$5,046,489	\$4,571,471	\$14,413,342	\$14,904,692	\$10,333,221	69.33%
5510	Land Acquisition	\$0	\$0	\$150,000	\$150,000	\$150,000	100.00%
5525	Renovation	\$0	\$11,240	\$43,800	\$193,800	\$182,560	94.20%
5540	Equipment & Vehicles	\$0	\$0	\$978	\$978	\$978	100.00%
5560	Deferred Maintenance >5000	\$106,470	\$0	\$630,551	\$595,289	\$595,289	100.00%
5576	Depreciation	\$1,698,526	\$0	\$0	\$0	\$0	0.00%
5599	Capital Outlay	-\$415,181	\$0	\$0	\$0	\$0	0.00%
	Capital Expenditures Total	\$1,389,815	\$11,240	\$825,329	\$940,067	\$928,827	98.80%

General Ledger
 All Governmental Funds Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
5600	Transfers Out	\$8,918,555	\$2,328,112	\$3,201,751	\$3,262,601	\$934,489	28.64%
	Transfers Out Total	\$8,918,555	\$2,328,112	\$3,201,751	\$3,262,601	\$934,489	28.64%
	Expense Total	\$19,116,287	\$10,191,351	\$23,507,199	\$23,992,395	\$13,801,044	57.52%
	Net Difference Total	\$4,807,188	\$2,434,763	-\$3,900,310	-\$3,797,107	-\$6,231,870	-164.12%

General Ledger
 General Fund Budget vs. Actual
 Organized by GL Account
 FY2022 Quarter 3 Financials



Account	Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
001	General Fund						
	Fund Balance						
2800	Fund Balance	\$7,247,214	\$10	\$0	\$0	-\$10	0.00%
	Beginning Balance	\$7,247,214	\$10	\$0	\$0	-\$10	0.00%
2807	Capital Deficiency Reserve	\$182,000	\$8,829,684	\$8,829,684	\$8,829,684	\$0	0.00%
2808	Care Program Funds	\$7,500	\$7,384	\$7,500	\$7,500	\$116	1.55%
2809	Contingency Reserve	\$2,055,814	\$2,009,930	\$2,080,455	\$2,009,930	\$0	0.00%
2811	Deferred Maintenance Reserve	\$2,590,329	\$2,892,326	\$2,857,064	\$2,892,326	\$0	0.00%
2812	Operating Reserve	\$4,138,663	\$4,480,230	\$4,480,230	\$4,480,230	\$0	0.00%
2817	Compensated Absence Reserve	\$124,724	\$121,899	\$121,899	\$121,899	\$0	0.00%
	Reserves Total	\$9,099,030	\$18,341,453	\$18,376,832	\$18,341,569	\$116	0.00%
	Revenue						
3010	CC&R Reimbursement	\$19,154	\$23,070	\$44,480	\$44,480	\$21,410	48.13%
3020	Reimbursement	\$64,431	\$405,385	\$40,000	\$252,314	-\$153,071	-60.67%
3025	Impact Fee Reimbursement	\$57,813	\$16,601	\$68,000	\$68,000	\$51,399	75.59%
3030	LLAD Reimbursement	\$196,793	\$164,193	\$425,136	\$425,136	\$260,943	61.38%
3040	Refund Processing Fee	\$1,435	\$2,555	\$3,000	\$3,000	\$445	14.83%
3100	Property Tax/Assessments	\$8,257,993	\$5,188,241	\$7,960,000	\$8,505,000	\$3,316,759	39.00%
3121	Sponsorships	\$2,500	\$36,700	\$15,000	\$15,000	-\$21,700	-144.67%
3140	Donations	\$517	\$1,200	\$0	\$0	-\$1,200	0.00%
3141	Non Resident Fee	\$7,073	\$7,783	\$14,000	\$14,000	\$6,217	44.41%
3150	Interest	\$56,846	\$22,118	\$178,600	\$178,600	\$156,482	87.62%
3160	Franchise Fees	\$1,016,287	\$547,090	\$964,800	\$964,800	\$417,710	43.30%
3161	Wireless Tower Lease	\$67,293	\$52,214	\$68,326	\$68,326	\$16,113	23.58%
3170	Miscellaneous	\$12,716	\$13,109	\$16,600	\$10,100	-\$3,009	-29.79%
3210	Youth Camps	\$134,490	\$121,342	\$202,250	\$202,250	\$80,908	40.00%
3220	Sports Programs	\$92,444	\$207,034	\$484,200	\$327,310	\$120,276	36.75%
3250	Special Interest Classes	\$59,583	\$129,863	\$143,530	\$143,530	\$13,667	9.52%
3260	Special Events	\$3,703	\$77,059	\$24,700	\$24,700	-\$52,359	-211.98%
3270	Aquatics Programs	\$121,940	\$155,841	\$237,567	\$237,567	\$81,726	34.40%
3280	Senior Citizens	\$1,603	\$5,209	\$16,870	\$9,395	\$4,186	44.56%
3290	Teen Programs	\$2,861	\$888	\$72,835	\$13,935	\$13,048	93.63%
3297	Park & Facility Rentals	\$201,002	\$217,942	\$206,092	\$206,092	-\$11,849	-5.75%
3300	Transfers In	\$5,708	\$0	\$0	\$0	\$0	0.00%
3506	Unrealized Gains/Losses	\$86,929	-\$149,705	\$0	\$0	\$149,705	0.00%
	Revenue Total	\$10,471,113	\$7,245,731	\$11,185,987	\$11,713,536	\$4,467,805	38.14%
	Expense						
4010	Payroll Tax Expense	\$196,915	\$168,517	\$270,860	\$256,256	\$87,738	34.24%
4120	Employee Benefits	\$360,240	\$311,404	\$478,732	\$478,732	\$167,328	34.95%
4130	PERS-Retirement	\$864,146	\$362,074	\$407,959	\$407,959	\$45,885	11.25%
4135	Retirement benefits-other	\$711,142	\$140,981	\$210,117	\$210,117	\$69,136	32.90%
4140	Life Insurance	\$5,174	\$4,680	\$7,020	\$7,020	\$2,340	33.33%
4150	Workers Compensation	\$63,255	\$104,954	\$76,302	\$76,302	-\$28,652	-37.55%
5011	Salary Expense-Full Time	\$1,928,446	\$1,561,647	\$2,178,243	\$2,118,243	\$556,597	26.28%
5012	Salary Expense-Part Time	\$381,523	\$459,842	\$1,018,817	\$911,679	\$451,837	49.56%
5013	Overtime Expense	\$488	\$523	\$3,098	\$3,098	\$2,575	83.11%
	Salary and Benefits Total	\$4,511,328	\$3,114,623	\$4,651,148	\$4,469,406	\$1,354,784	30.31%

General Ledger
 General Fund Budget vs. Actual
 Organized by GL Account
 FY2022 Quarter 3 Financials



Account	Description	Prior Year	YTD	Original Budget	Revised Budget	Variance	% Variance
		Actual FY21	Actual FY22	FY22	FY22		
5016	Directors Expense	\$26,634	\$24,667	\$44,500	\$44,500	\$19,833	44.57%
5110	Custodial Supplies	\$36,677	\$24,091	\$30,900	\$30,900	\$6,809	22.03%
5120	Equipment Supplies	\$62,296	\$42,669	\$79,150	\$86,650	\$43,981	50.76%
5121	Equipment Services	\$62,749	\$45,777	\$86,250	\$91,250	\$45,473	49.83%
5122	HVAC-Equipment Services	\$24,912	\$52,246	\$13,500	\$43,500	-\$8,746	-20.11%
5123	Kitchen Equipment	\$683	\$224	\$1,500	\$1,500	\$1,276	85.05%
5130	Functional Supplies	\$137,861	\$106,040	\$308,295	\$348,780	\$242,740	69.60%
5131	Functional Services	\$79,937	\$61,795	\$239,278	\$244,778	\$182,983	74.75%
5132	Government Fees & Permits	\$179,362	\$156,149	\$221,600	\$221,600	\$65,451	29.54%
5136	Playground Equipment	\$2,680	\$78	\$6,000	\$6,000	\$5,922	98.70%
5137	Park/Field Supplies	\$41,634	\$30,399	\$50,000	\$50,000	\$19,601	39.20%
5138	Irrigation Supplies	\$19,241	\$9,298	\$23,300	\$23,300	\$14,002	60.09%
5139	Small Tools	\$6,182	\$6,303	\$10,600	\$10,600	\$4,297	40.54%
5140	Landscape Supplies	\$19,439	\$11,350	\$76,720	\$76,720	\$65,370	85.21%
5142	Contract Service	\$1,279,553	\$1,024,150	\$1,474,085	\$1,566,085	\$541,935	34.60%
5150	Chemical Supplies	\$56,170	\$50,310	\$96,600	\$76,600	\$26,290	34.32%
5151	Vandalism	\$7,432	\$17,638	\$6,500	\$6,500	-\$11,138	-171.35%
5152	Property Damage Repair	\$0	\$27,398	\$0	\$0	-\$27,398	0.00%
5153	Deferred Maintenance <5000	\$136,679	\$20,408	\$48,579	\$48,579	\$28,171	57.99%
5160	Office Supplies	\$6,855	\$4,855	\$15,960	\$15,960	\$11,105	69.58%
5161	Office Services	\$1,779	\$1,308	\$2,280	\$2,280	\$972	42.64%
5162	Postage	\$13,359	\$6,091	\$14,470	\$14,470	\$8,379	57.90%
5171	Professional Services	\$372,806	\$179,602	\$345,229	\$546,229	\$366,627	67.12%
5172	Legal Services	\$67,779	\$59,823	\$143,000	\$143,000	\$83,177	58.17%
5180	Dues & Publications	\$16,353	\$22,744	\$20,505	\$20,505	-\$2,239	-10.92%
5190	Advertising & Legal Notice	\$8,750	\$798	\$9,000	\$9,000	\$8,202	91.13%
5200	Staff Training	\$53,133	\$53,286	\$96,075	\$101,075	\$47,789	47.28%
5201	Employee Appreciation	\$5,710	\$3,566	\$12,950	\$12,950	\$9,384	72.46%
5202	Local Meetings	\$2,366	\$1,718	\$3,500	\$3,500	\$1,782	50.91%
5210	Mileage & Travel	\$22,676	\$10,993	\$25,350	\$25,350	\$14,357	56.63%
5220	Fuel Expense	\$26,293	\$28,281	\$36,500	\$36,500	\$8,219	22.52%
5230	Rental-Equipment	\$32,723	\$45,591	\$37,522	\$49,522	\$3,931	7.94%
5231	Rental-Facilities	\$16,338	\$8,514	\$68,691	\$65,206	\$56,692	86.94%
5235	Election Expense	\$34,336	\$0	\$37,000	\$0	\$0	0.00%
5240	Printing	\$41,858	\$31,460	\$64,625	\$64,625	\$33,165	51.32%
5241	Telephone Expense	\$55,018	\$38,548	\$68,590	\$68,590	\$30,042	43.80%
5242	Water Expense	\$147,760	\$120,514	\$161,561	\$161,561	\$41,047	25.41%
5243	Utility: Gas	\$15,799	\$20,871	\$23,000	\$43,000	\$22,129	51.46%
5244	Utility: Electric	\$127,589	\$67,893	\$154,936	\$154,936	\$87,043	56.18%
5251	General Insurance	\$174,732	\$283,499	\$261,092	\$283,592	\$93	0.03%
5255	Safety Expenses	\$11,207	\$7,236	\$9,820	\$9,820	\$2,584	26.32%
5261	Scholarships Awarded	\$479	\$0	\$0	\$0	\$0	0.00%
5262	Opportunity Funds	\$0	\$0	\$50,000	\$100,000	\$100,000	100.00%
5290	Miscellaneous	\$264	-\$63	\$0	\$0	\$63	0.00%
	Services and Supplies Total	\$3,436,079	\$2,708,121	\$4,479,013	\$4,909,513	\$2,201,392	44.84%
5300	Debt Service - Principal	\$27,858	\$0	\$0	\$0	\$0	0.00%
	Debt Service Total	\$27,858	\$0	\$0	\$0	\$0	0.00%

General Ledger
 General Fund Budget vs. Actual
 Organized by GL Account
 FY2022 Quarter 3 Financials



Account	Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
5525	Renovation	\$0	\$11,240	\$43,800	\$193,800	\$182,560	94.20%
5560	Deferred Maintenance >5000	\$106,470	\$0	\$173,205	\$137,943	\$137,943	100.00%
	Capital Expenditures Total	\$106,470	\$11,240	\$217,005	\$331,743	\$320,503	96.61%
5600	Transfers Out	\$393,563	\$371,262	\$855,751	\$855,751	\$484,489	56.62%
	Transfers Out Total	\$393,563	\$371,262	\$855,751	\$855,751	\$484,489	56.62%
	Expense Total	\$8,475,299	\$6,205,246	\$10,202,918	\$10,566,414	\$4,361,168	41.27%
	Net Difference Total	\$1,995,814	\$1,040,485	\$983,069	\$1,147,122	-\$106,637	-9.30%
001	General Fund Ending Balance	\$18,342,059	\$19,381,948	\$19,359,901	\$19,488,691	-\$106,743	-0.55%

General Ledger
 Governmental Funds Balance Sheet
 FY2022 Quarter 3 Financials



Sort Level	Description	General Fund Balance	Capital Projects Balance	Park Impact Fees Balance	CC&R - DRC Balance	CFD's Balance	LLAD's Balance	Non-Major Funds Balance	Total Balance
Asset									
A05	Cash & Investments	\$12,292,354	\$7,547,053	\$23,090,651	\$170,588	\$28,476	\$3,841,323	\$31,865	\$47,002,310
A10	Accounts Receivable	\$137,842	\$0	\$0	\$0	\$0	\$0	\$0	\$137,842
A15	Interest Receivable	\$4,948	\$0	\$0	\$0	\$0	\$0	\$0	\$4,948
A20	Prepaid Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A25	Due from Other Funds	\$7,275,594	\$0	\$0	\$0	\$0	\$0	\$0	\$7,275,594
Asset Total		\$19,710,738	\$7,547,053	\$23,090,651	\$170,588	\$28,476	\$3,841,323	\$31,865	\$54,420,694
Liability									
L05	Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
L10	Accrued Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
L15	Accrued Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
L20	Deferred Revenue	\$328,790	\$0	\$0	\$0	\$0	\$0	\$0	\$328,790
L25	Due to Other Funds	\$0	\$0	\$7,275,594	\$0	\$0	\$0	\$0	\$7,275,594
L30	Due to Bond Holders	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
L35	Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Liability Total		\$328,790	\$0	\$7,275,594	\$0	\$0	\$0	\$0	\$7,604,383
Fund Balance									
F10	Restricted: Other	\$0	\$0	\$0	\$0	\$0	\$0	\$25,802	\$25,802
F11	Restricted: Park Maintenance	\$0	\$0	\$0	\$0	-\$2,687	\$3,983,082	\$0	\$3,980,395
F12	Restricted: Park Construction	\$0	\$5,873,129	\$15,761,715	\$0	\$0	\$0	\$3,198	\$21,638,043
F13	Restricted: CC&R Enforcement	\$0	\$0	\$0	\$136,318	\$0	\$0	\$0	\$136,318
F14	Restricted: Rec Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$1,760	\$1,760
F20	Assigned for Maintenance	\$2,892,326	\$0	\$0	\$0	\$0	\$0	\$0	\$2,892,326
F21	Assigned for Parks & Recreation	\$4,480,230	\$0	\$0	\$0	\$0	\$0	\$0	\$4,480,230
F25	Assigned for Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F30	Assigned for Capital Projects	\$8,837,068	\$257,768	\$0	\$0	\$0	\$0	\$0	\$9,094,836
F40	Unassigned	\$2,131,839	\$0	\$0	\$0	\$0	\$0	\$0	\$2,131,839
Fund Balance Total		\$18,341,463	\$6,130,897	\$15,761,715	\$136,318	-\$2,687	\$3,983,082	\$30,760	\$44,381,548
Net Difference Total		\$1,040,485	\$1,416,156	\$53,342	\$34,270	\$31,163	-\$141,758	\$1,105	\$2,434,763
Liability, Fund Balance, and Net Difference Total		\$19,710,738	\$7,547,053	\$23,090,651	\$170,588	\$28,476	\$3,841,323	\$31,865	\$54,420,694

General Ledger
 Compliance DRC Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
011	Compliance/Design Review						
	Fund Balance						
2800	Fund Balance	\$80,478	\$136,318	\$61,439	\$61,439	-\$74,879	-121.88%
	Beginning Balance	\$80,478	\$136,318	\$61,439	\$61,439	-\$74,879	-121.88%
	Revenue						
3100	Property Tax/Assessments	\$162,979	\$96,358	\$162,175	\$162,175	\$65,817	40.58%
3150	Interest	\$479	\$276	\$200	\$200	-\$76	-38.03%
3170	Miscellaneous	\$0	\$627	\$0	\$0	-\$627	0.00%
3510	Design Review Fees	\$48,140	\$34,720	\$35,000	\$35,000	\$280	0.80%
	Revenue Total	\$211,598	\$131,982	\$197,375	\$197,375	\$65,393	33.13%
	Expense						
4010	Payroll Tax Expense	\$4,287	\$2,966	\$5,517	\$5,517	\$2,551	46.24%
4120	Employee Benefits	\$5,528	\$2,691	\$3,167	\$3,167	\$477	15.05%
4130	PERS-Retirement	\$3,605	\$1,877	\$3,668	\$3,668	\$1,791	48.83%
4150	Workers Compensation	\$217	\$453	\$336	\$336	-\$117	-34.79%
5011	Salary Expense-Full Time	\$22,732	\$17,735	\$15,150	\$15,150	-\$2,585	-17.06%
5012	Salary Expense-Part Time	\$29,191	\$19,194	\$49,436	\$49,436	\$30,242	61.17%
	Salary and Benefits Total	\$65,559	\$44,915	\$77,274	\$77,274	\$32,359	41.88%
5130	Functional Supplies	\$2,754	\$188	\$2,500	\$2,500	\$2,312	92.47%
5131	Functional Services	\$12,741	\$11,330	\$12,720	\$12,720	\$1,390	10.93%
5132	Government Fees & Permits	\$6,286	\$6,364	\$6,286	\$6,286	-\$77	-1.23%
5160	Office Supplies	\$976	\$352	\$1,200	\$1,200	\$849	70.71%
5161	Office Services	\$393	\$209	\$0	\$0	-\$209	0.00%
5162	Postage	\$1,000	\$0	\$350	\$350	\$350	100.00%
5171	Professional Services	\$2,158	\$0	\$4,000	\$4,000	\$4,000	100.00%
5172	Legal Services	\$43,305	\$7,489	\$21,000	\$21,000	\$13,511	64.34%
5180	Dues & Publications	\$0	\$0	\$150	\$150	\$150	100.00%
5200	Staff Training	\$200	\$0	\$1,800	\$1,800	\$1,800	100.00%
5202	Local Meetings	\$38	\$1,057	\$1,300	\$1,300	\$243	18.67%
5210	Mileage & Travel	\$0	\$0	\$500	\$500	\$500	100.00%
5220	Fuel Expense	\$0	\$0	\$500	\$500	\$500	100.00%
5230	Rental-Equipment	\$0	\$976	\$0	\$0	-\$976	0.00%
5240	Printing	\$0	\$0	\$900	\$900	\$900	100.00%
5241	Telephone Expense	\$0	\$444	\$0	\$0	-\$444	0.00%
5260	Engineering Report Fees	\$1,194	\$1,318	\$1,318	\$1,318	\$1	0.06%
5265	Administrative Overhead	\$19,154	\$23,070	\$44,480	\$44,480	\$21,410	48.13%
	Services and Supplies Total	\$90,199	\$52,796	\$99,005	\$99,005	\$46,209	46.67%
	Expense Total	\$155,758	\$97,712	\$176,279	\$176,279	\$78,567	44.57%
	Net Difference Total	\$55,841	\$34,270	\$21,096	\$21,096	-\$13,174	-62.45%
011	Compliance/Design Review Ending Balance	\$136,318	\$170,588	\$82,535	\$82,535	-\$88,053	-106.69%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
020	Stonegate Village (LLAD)							
	Fund Balance							
2800	Fund Balance	\$26,140	\$60,403		\$38,934	\$38,934	-\$21,469	-55.14%
	Beginning Balance	\$26,140	\$60,403		\$38,934	\$38,934	-\$21,469	-55.14%
2811	Deferred Maintenance Reserve	\$52,631	\$43,077		\$43,077	\$43,077	\$0	0.00%
2812	Operating Reserve	\$14,242	\$15,570		\$15,570	\$15,570	\$0	0.00%
	Reserves Total	\$66,873	\$58,647		\$58,647	\$58,647	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$61,804	\$22,882		\$40,211	\$40,211	\$17,329	43.09%
3150	Interest	\$579	\$212		\$0	\$0	-\$212	0.00%
3300	Transfers In	\$565	\$0		\$1,205	\$1,205	\$1,205	100.00%
	Revenue Total	\$62,948	\$23,094		\$41,416	\$41,416	\$18,322	44.24%
	Expense							
4010	Payroll Tax Expense	\$113	\$76		\$548	\$548	\$472	86.10%
4120	Employee Benefits	\$320	\$0		\$907	\$907	\$907	100.00%
4130	PERS-Retirement	\$137	\$80		\$235	\$235	\$155	65.76%
4150	Workers Compensation	\$284	\$685		\$508	\$508	-\$177	-34.79%
5011	Salary Expense-Full Time	\$1,609	\$1,155		\$3,165	\$3,165	\$2,010	63.51%
5012	Salary Expense-Part Time	\$66	\$21		\$2,793	\$2,793	\$2,772	99.23%
	Salary and Benefits Total	\$2,529	\$2,018		\$8,156	\$8,156	\$6,138	75.26%
5121	Equipment Services	\$29	\$21		\$77	\$77	\$57	73.38%
5132	Government Fees & Permits	\$545	\$545		\$545	\$545	\$0	0.00%
5138	Irrigation Supplies	\$86	\$214		\$330	\$330	\$116	35.30%
5140	Landscape Supplies	\$0	\$0		\$200	\$200	\$200	100.00%
5142	Contract Service	\$22,055	\$9,080		\$12,346	\$12,346	\$3,266	26.45%
5153	Deferred Maintenance <5000	\$4,260	\$1,200		\$0	\$0	-\$1,200	0.00%
5220	Fuel Expense	\$35	\$26		\$85	\$85	\$59	69.45%
5242	Water Expense	\$2,803	\$2,053		\$3,570	\$3,570	\$1,517	42.50%
5244	Utility: Electric	\$181	\$160		\$265	\$265	\$105	39.72%
5245	Utility: Street Light Electric	\$129	\$115		\$252	\$252	\$137	54.31%
5260	Engineering Report Fees	\$590	\$650		\$651	\$651	\$1	0.10%
5265	Administrative Overhead	\$3,669	\$2,591		\$10,892	\$10,892	\$8,301	76.21%
	Services and Supplies Total	\$34,382	\$16,655		\$29,213	\$29,213	\$12,559	42.99%
5560	Deferred Maintenance >5000	\$0	\$0		\$42,981	\$42,981	\$42,981	100.00%
	Capital Expenditures Total	\$0	\$0		\$42,981	\$42,981	\$42,981	100.00%
	Expense Total	\$36,910	\$18,672		\$80,350	\$80,350	\$61,678	76.76%
	Net Difference Total	\$26,038	\$4,422		-\$38,934	-\$38,934	-\$43,356	-111.36%
020	Stonegate Village (LLAD) Ending Balance	\$119,050	\$123,472		\$58,647	\$58,647	-\$64,825	-110.53%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
021	Green Valley Hills (LLAD)							
	Fund Balance							
2800	Fund Balance		\$12,270	\$10,932	\$3,874	\$3,874	-\$7,058	-182.20%
	Beginning Balance		\$12,270	\$10,932	\$3,874	\$3,874	-\$7,058	-182.20%
2811	Deferred Maintenance Reserve		\$2,860	\$4,360	\$4,360	\$4,360	\$0	0.00%
2812	Operating Reserve		\$8,765	\$8,860	\$8,860	\$8,860	\$0	0.00%
2814	Reserved for Sidewalk		\$2,598	\$0	\$2,598	\$2,598	\$2,598	100.00%
	Reserves Total		\$14,223	\$13,220	\$15,818	\$15,818	\$2,598	16.42%
	Revenue							
3100	Property Tax/Assessments		\$17,084	\$9,853	\$17,071	\$17,071	\$7,218	42.28%
3150	Interest		\$140	\$40	\$0	\$0	-\$40	0.00%
3300	Transfers In		\$305	\$0	\$319	\$319	\$319	100.00%
	Revenue Total		\$17,530	\$9,894	\$17,390	\$17,390	\$7,496	43.11%
	Expense							
4010	Payroll Tax Expense		\$60	\$56	\$94	\$94	\$38	40.57%
4120	Employee Benefits		\$189	\$0	\$305	\$305	\$305	100.00%
4130	PERS-Retirement		\$75	\$58	\$85	\$85	\$27	32.05%
4150	Workers Compensation		\$5	\$123	\$91	\$91	-\$32	-34.78%
5011	Salary Expense-Full Time		\$954	\$878	\$1,177	\$1,177	\$299	25.42%
5012	Salary Expense-Part Time		\$0	\$60	\$0	\$0	-\$60	0.00%
	Salary and Benefits Total		\$1,284	\$1,174	\$1,752	\$1,752	\$578	33.01%
5121	Equipment Services		\$29	\$20	\$75	\$75	\$55	72.93%
5132	Government Fees & Permits		\$355	\$355	\$355	\$355	\$0	0.00%
5137	Park/Field Supplies		\$65	\$0	\$0	\$0	\$0	0.00%
5138	Irrigation Supplies		\$46	\$57	\$100	\$100	\$43	43.12%
5140	Landscape Supplies		\$0	\$0	\$100	\$100	\$100	100.00%
5142	Contract Service		\$11,898	\$2,299	\$9,529	\$9,529	\$7,229	75.87%
5220	Fuel Expense		\$35	\$26	\$120	\$120	\$94	78.67%
5242	Water Expense		\$3,061	\$1,472	\$5,325	\$5,325	\$3,853	72.36%
5244	Utility: Electric		\$90	\$79	\$146	\$146	\$67	45.72%
5245	Utility: Street Light Electric		\$437	\$366	\$750	\$750	\$384	51.27%
5260	Engineering Report Fees		\$377	\$417	\$416	\$416	\$0	-0.04%
5265	Administrative Overhead		\$2,195	\$2,080	\$2,596	\$2,596	\$516	19.88%
	Services and Supplies Total		\$18,587	\$7,170	\$19,512	\$19,512	\$12,342	63.25%
	Expense Total		\$19,871	\$8,343	\$21,264	\$21,264	\$12,920	60.76%
	Net Difference Total		-\$2,341	\$1,550	-\$3,874	-\$3,874	-\$5,424	-140.01%
021	Green Valley Hills (LLAD) Ending Balance		\$24,152	\$25,703	\$15,818	\$15,818	-\$9,885	-62.49%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
022	Promontory Village 6 (LLAD)							
	Fund Balance							
2800	Fund Balance		\$0	\$64,433	\$0	\$0	-\$64,433	0.00%
	Beginning Balance		\$0	\$64,433	\$0	\$0	-\$64,433	0.00%
2811	Deferred Maintenance Reserve	\$76,890	\$129,341	\$129,341	\$129,341	\$129,341	\$0	0.00%
2812	Operating Reserve	\$222,964	\$239,143	\$239,143	\$239,143	\$239,143	\$0	0.00%
	Reserves Total	\$299,854	\$368,484	\$368,484	\$368,484	\$368,484	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$313,085	\$182,718	\$321,543	\$321,543	\$321,543	\$138,824	43.17%
3150	Interest	\$3,483	\$564	\$0	\$0	\$0	-\$564	0.00%
3300	Transfers In	\$242,922	\$0	\$364,014	\$364,014	\$364,014	\$364,014	100.00%
	Revenue Total	\$559,490	\$183,283	\$685,557	\$685,557	\$685,557	\$502,274	73.27%
	Expense							
4010	Payroll Tax Expense	\$2,337	\$1,757	\$5,703	\$5,703	\$5,703	\$3,946	69.20%
4120	Employee Benefits	\$6,426	\$0	\$12,055	\$12,055	\$12,055	\$12,055	100.00%
4130	PERS-Retirement	\$2,458	\$1,604	\$3,056	\$3,056	\$3,056	\$1,452	47.50%
4150	Workers Compensation	\$3,595	\$7,038	\$5,221	\$5,221	\$5,221	-\$1,817	-34.79%
5011	Salary Expense-Full Time	\$32,347	\$23,353	\$45,243	\$45,243	\$45,243	\$21,890	48.38%
5012	Salary Expense-Part Time	\$2,099	\$2,606	\$18,635	\$18,635	\$18,635	\$16,029	86.01%
	Salary and Benefits Total	\$49,262	\$36,358	\$89,913	\$89,913	\$89,913	\$53,555	59.56%
5110	Custodial Supplies	\$1,426	\$1,778	\$2,500	\$2,500	\$2,500	\$722	28.88%
5121	Equipment Services	\$1,756	\$1,136	\$1,440	\$1,440	\$1,440	\$304	21.13%
5130	Functional Supplies	\$1,790	\$3	\$0	\$0	\$0	-\$3	0.00%
5132	Government Fees & Permits	\$1,229	\$955	\$1,555	\$1,555	\$1,555	\$600	38.59%
5136	Playground Equipment	\$6,951	\$730	\$2,500	\$2,500	\$2,500	\$1,770	70.79%
5137	Park/Field Supplies	\$2,829	\$2,443	\$9,500	\$9,500	\$9,500	\$7,057	74.28%
5138	Irrigation Supplies	\$1,260	\$2,522	\$4,700	\$4,700	\$4,700	\$2,178	46.33%
5139	Small Tools	\$0	\$357	\$150	\$150	\$150	-\$207	-138.10%
5140	Landscape Supplies	\$7,322	\$2,919	\$18,400	\$18,400	\$18,400	\$15,481	84.13%
5142	Contract Service	\$205,181	\$155,661	\$231,987	\$231,987	\$231,987	\$76,325	32.90%
5150	Chemical Supplies	\$466	\$1,703	\$6,950	\$6,950	\$6,950	\$5,247	75.50%
5151	Vandalism	\$1,985	\$0	\$0	\$0	\$0	\$0	0.00%
5153	Deferred Maintenance <5000	\$7,211	\$3,519	\$6,260	\$6,260	\$6,260	\$2,741	43.78%
5220	Fuel Expense	\$2,093	\$1,441	\$2,350	\$2,350	\$2,350	\$909	38.67%
5230	Rental-Equipment	\$975	\$0	\$0	\$0	\$0	\$0	0.00%
5241	Telephone Expense	\$658	\$349	\$600	\$600	\$600	\$251	41.76%
5242	Water Expense	\$34,391	\$28,669	\$38,350	\$38,350	\$38,350	\$9,681	25.24%
5244	Utility: Electric	\$24,981	\$18,713	\$36,243	\$36,243	\$36,243	\$17,529	48.37%
5260	Engineering Report Fees	\$1,727	\$1,906	\$1,906	\$1,906	\$1,906	\$0	0.01%
5265	Administrative Overhead	\$72,933	\$56,051	\$124,900	\$124,900	\$124,900	\$68,849	55.12%
	Services and Supplies Total	\$377,164	\$280,858	\$490,290	\$490,290	\$490,290	\$209,432	42.72%
5560	Deferred Maintenance >5000	\$0	\$0	\$85,148	\$85,148	\$85,148	\$85,148	100.00%
	Capital Expenditures Total	\$0	\$0	\$85,148	\$85,148	\$85,148	\$85,148	100.00%
	Expense Total	\$426,426	\$317,216	\$665,352	\$665,352	\$665,352	\$348,135	52.32%
	Net Difference Total	\$133,064	-\$133,934	\$20,205	\$20,205	\$20,205	\$154,139	762.87%
022	Promontory Village 6 (LLAD) Ending Balance	\$432,918	\$298,984	\$388,689	\$388,689	\$388,689	\$89,705	23.08%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
023	Oakridge Village (LLAD)							
	Fund Balance							
2800	Fund Balance		\$4,897	\$9,127	\$2,109	\$2,109	-\$7,018	-332.77%
	Beginning Balance		\$4,897	\$9,127	\$2,109	\$2,109	-\$7,018	-332.77%
2811	Deferred Maintenance Reserve		\$9,976	\$2,145	\$2,145	\$2,145	\$0	0.00%
2812	Operating Reserve		\$12,036	\$9,692	\$9,692	\$9,692	\$0	0.00%
	Reserves Total		\$22,012	\$11,837	\$11,837	\$11,837	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments		\$17,023	\$9,986	\$16,498	\$16,498	\$6,512	39.47%
3150	Interest		\$133	\$39	\$0	\$0	-\$39	0.00%
3300	Transfers In		\$357	\$0	\$251	\$251	\$251	100.00%
	Revenue Total		\$17,513	\$10,025	\$16,749	\$16,749	\$6,723	40.14%
	Expense							
4010	Payroll Tax Expense		\$69	\$2	\$121	\$121	\$119	98.14%
4120	Employee Benefits		\$199	\$0	\$433	\$433	\$433	100.00%
4130	PERS-Retirement		\$83	\$3	\$112	\$112	\$109	97.74%
4150	Workers Compensation		\$37	\$158	\$117	\$117	-\$41	-34.79%
5011	Salary Expense-Full Time		\$1,002	\$35	\$1,506	\$1,506	\$1,471	97.70%
5012	Salary Expense-Part Time		\$19	\$0	\$0	\$0	\$0	0.00%
	Salary and Benefits Total		\$1,409	\$197	\$2,289	\$2,289	\$2,092	91.39%
5121	Equipment Services		\$4	\$6	\$35	\$35	\$29	82.00%
5132	Government Fees & Permits		\$206	\$206	\$206	\$206	\$0	0.00%
5138	Irrigation Supplies		\$188	\$0	\$100	\$100	\$100	100.00%
5140	Landscape Supplies		\$0	\$0	\$150	\$150	\$150	100.00%
5142	Contract Service		\$15,564	\$1,769	\$5,599	\$5,599	\$3,830	68.41%
5220	Fuel Expense		\$5	\$8	\$30	\$30	\$22	74.03%
5242	Water Expense		\$2,571	\$1,894	\$3,263	\$3,263	\$1,369	41.95%
5244	Utility: Electric		\$146	\$123	\$217	\$217	\$94	43.29%
5245	Utility: Street Light Electric		\$929	\$832	\$1,400	\$1,400	\$568	40.60%
5260	Engineering Report Fees		\$148	\$164	\$163	\$163	\$0	-0.21%
5265	Administrative Overhead		\$2,288	\$74	\$3,260	\$3,260	\$3,186	97.74%
	Services and Supplies Total		\$22,049	\$5,075	\$14,424	\$14,424	\$9,348	64.81%
	Expense Total		\$23,458	\$5,272	\$16,713	\$16,713	\$11,440	68.45%
	Net Difference Total		-\$5,945	\$4,753	\$36	\$36	-\$4,717	-13058.83%
023	Oakridge Village (LLAD) Ending Balance		\$20,964	\$25,717	\$13,982	\$13,982	-\$11,735	-83.93%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
024	Oaktree Village (LLAD)							
	Fund Balance							
2800	Fund Balance		\$4,748	\$9,686	\$1,327	\$1,327	-\$8,359	-629.70%
	Beginning Balance		\$4,748	\$9,686	\$1,327	\$1,327	-\$8,359	-629.70%
2811	Deferred Maintenance Reserve		\$49,286	\$54,286	\$54,286	\$54,286	\$0	0.00%
2812	Operating Reserve		\$5,761	\$5,250	\$5,250	\$5,250	\$0	0.00%
	Reserves Total		\$55,047	\$59,536	\$59,536	\$59,536	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments		\$15,968	\$6,674	\$11,084	\$11,084	\$4,410	39.78%
3150	Interest		\$370	\$123	\$0	\$0	-\$123	0.00%
3300	Transfers In		\$110	\$0	\$189	\$189	\$189	100.00%
	Revenue Total		\$16,448	\$6,797	\$11,273	\$11,273	\$4,475	39.70%
	Expense							
4010	Payroll Tax Expense		\$10	\$13	\$86	\$86	\$73	84.79%
4120	Employee Benefits		\$33	\$0	\$258	\$258	\$258	100.00%
4130	PERS-Retirement		\$13	\$11	\$81	\$81	\$70	86.30%
4150	Workers Compensation		\$67	\$108	\$80	\$80	-\$28	-34.78%
5011	Salary Expense-Full Time		\$165	\$153	\$1,077	\$1,077	\$924	85.81%
5012	Salary Expense-Part Time		\$0	\$38	\$145	\$145	\$107	73.50%
	Salary and Benefits Total		\$288	\$323	\$1,727	\$1,727	\$1,404	81.28%
5121	Equipment Services		\$22	\$4	\$50	\$50	\$46	92.80%
5132	Government Fees & Permits		\$315	\$315	\$315	\$315	\$0	0.00%
5138	Irrigation Supplies		\$9	\$0	\$200	\$200	\$200	100.00%
5140	Landscape Supplies		\$0	\$0	\$400	\$400	\$400	100.00%
5142	Contract Service		\$3,712	\$2,670	\$3,812	\$3,812	\$1,142	29.95%
5220	Fuel Expense		\$26	\$5	\$47	\$47	\$42	90.17%
5242	Water Expense		\$1,323	\$1,272	\$2,633	\$2,633	\$1,361	51.71%
5244	Utility: Electric		\$104	\$92	\$178	\$178	\$86	48.36%
5245	Utility: Street Light Electric		\$586	\$523	\$590	\$590	\$67	11.35%
5260	Engineering Report Fees		\$260	\$287	\$287	\$287	\$0	-0.05%
5265	Administrative Overhead		\$376	\$387	\$2,361	\$2,361	\$1,974	83.61%
	Services and Supplies Total		\$6,732	\$5,554	\$10,873	\$10,873	\$5,319	48.92%
	Expense Total		\$7,020	\$5,877	\$12,600	\$12,600	\$6,723	53.36%
	Net Difference Total		\$9,428	\$920	-\$1,327	-\$1,327	-\$2,248	-169.32%
024	Oaktree Village (LLAD) Ending Balance		\$69,223	\$70,143	\$59,536	\$59,536	-\$10,607	-17.82%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
026	Crescent Ridge (LLAD)						
	Fund Balance						
2800	Fund Balance	\$19,558	\$8,385	\$497	\$497	-\$7,888	-1587.13%
	Beginning Balance	\$19,558	\$8,385	\$497	\$497	-\$7,888	-1587.13%
2811	Deferred Maintenance Reserve	\$4,512	\$15,935	\$15,935	\$15,935	\$0	0.00%
2812	Operating Reserve	\$12,423	\$11,169	\$11,169	\$11,169	\$0	0.00%
	Reserves Total	\$16,935	\$27,104	\$27,104	\$27,104	\$0	0.00%
	Revenue						
3100	Property Tax/Assessments	\$23,666	\$14,226	\$25,906	\$25,906	\$11,680	45.09%
3150	Interest	\$196	\$59	\$0	\$0	-\$59	0.00%
3300	Transfers In	\$383	\$0	\$402	\$402	\$402	100.00%
	Revenue Total	\$24,245	\$14,286	\$26,308	\$26,308	\$12,023	45.70%
	Expense						
4010	Payroll Tax Expense	\$91	\$32	\$162	\$162	\$130	80.36%
4120	Employee Benefits	\$280	\$0	\$502	\$502	\$502	100.00%
4130	PERS-Retirement	\$117	\$32	\$144	\$144	\$112	77.63%
4150	Workers Compensation	\$210	\$174	\$129	\$129	-\$45	-34.82%
5011	Salary Expense-Full Time	\$1,409	\$475	\$2,040	\$2,040	\$1,565	76.71%
5012	Salary Expense-Part Time	\$2	\$17	\$0	\$0	-\$17	0.00%
	Salary and Benefits Total	\$2,109	\$730	\$2,977	\$2,977	\$2,247	75.47%
5121	Equipment Services	\$104	\$57	\$225	\$225	\$168	74.87%
5130	Functional Supplies	\$19	\$0	\$0	\$0	\$0	0.00%
5132	Government Fees & Permits	\$350	\$350	\$350	\$350	\$0	0.00%
5138	Irrigation Supplies	\$0	\$204	\$150	\$150	-\$54	-36.07%
5140	Landscape Supplies	\$399	\$0	\$600	\$600	\$600	100.00%
5142	Contract Service	\$14,013	\$9,826	\$12,702	\$12,702	\$2,877	22.65%
5150	Chemical Supplies	\$0	\$118	\$0	\$0	-\$118	0.00%
5220	Fuel Expense	\$122	\$72	\$275	\$275	\$203	73.97%
5242	Water Expense	\$3,979	\$3,260	\$3,990	\$3,990	\$730	18.29%
5244	Utility: Electric	\$140	\$129	\$194	\$194	\$65	33.62%
5245	Utility: Street Light Electric	\$670	\$458	\$600	\$600	\$142	23.62%
5260	Engineering Report Fees	\$260	\$287	\$287	\$287	\$0	-0.05%
5265	Administrative Overhead	\$3,084	\$1,140	\$4,455	\$4,455	\$3,315	74.40%
	Services and Supplies Total	\$23,141	\$15,901	\$23,828	\$23,828	\$7,927	33.27%
	Expense Total	\$25,250	\$16,631	\$26,805	\$26,805	\$10,174	37.96%
	Net Difference Total	-\$1,004	-\$2,345	-\$497	-\$497	\$1,848	371.91%
026	Crescent Ridge (LLAD) Ending Balance	\$35,489	\$33,144	\$27,104	\$27,104	-\$6,040	-22.28%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
027	La Cresta (LLAD)							
	Fund Balance							
2800	Fund Balance		\$12,697	\$10,981	\$0	\$0	-\$10,981	0.00%
	Beginning Balance		\$12,697	\$10,981	\$0	\$0	-\$10,981	0.00%
2811	Deferred Maintenance Reserve		\$0	\$10,145	\$10,145	\$10,145	\$0	0.00%
2812	Operating Reserve		\$7,795	\$6,308	\$6,308	\$6,308	\$0	0.00%
	Reserves Total		\$7,795	\$16,453	\$16,453	\$16,453	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments		\$16,336	\$9,419	\$16,305	\$16,305	\$6,886	42.23%
3150	Interest		\$148	\$53	\$0	\$0	-\$53	0.00%
3300	Transfers In		\$149	\$0	\$227	\$227	\$227	100.00%
	Revenue Total		\$16,632	\$9,472	\$16,532	\$16,532	\$7,060	42.71%
	Expense							
4010	Payroll Tax Expense		\$35	\$16	\$130	\$130	\$114	87.63%
4120	Employee Benefits		\$106	\$0	\$455	\$455	\$455	100.00%
4130	PERS-Retirement		\$43	\$15	\$104	\$104	\$89	85.98%
4150	Workers Compensation		\$158	\$150	\$111	\$111	-\$39	-34.83%
5011	Salary Expense-Full Time		\$532	\$216	\$1,518	\$1,518	\$1,302	85.78%
5012	Salary Expense-Part Time		\$17	\$19	\$83	\$83	\$64	77.10%
	Salary and Benefits Total		\$892	\$415	\$2,401	\$2,401	\$1,986	82.71%
5121	Equipment Services		\$41	\$18	\$110	\$110	\$92	83.64%
5132	Government Fees & Permits		\$249	\$249	\$249	\$249	\$0	0.00%
5138	Irrigation Supplies		\$0	\$0	\$390	\$390	\$390	100.00%
5140	Landscape Supplies		\$0	\$0	\$150	\$150	\$150	100.00%
5142	Contract Service		\$5,926	\$1,415	\$5,716	\$5,716	\$4,301	75.24%
5220	Fuel Expense		\$49	\$23	\$150	\$150	\$127	84.85%
5242	Water Expense		\$1,124	\$730	\$2,000	\$2,000	\$1,270	63.51%
5244	Utility: Electric		\$123	\$111	\$400	\$400	\$289	72.20%
5260	Engineering Report Fees		\$148	\$164	\$163	\$163	\$0	-0.21%
5265	Administrative Overhead		\$1,138	\$510	\$3,410	\$3,410	\$2,900	85.04%
	Services and Supplies Total		\$8,798	\$3,219	\$12,738	\$12,738	\$9,519	74.73%
	Expense Total		\$9,690	\$3,635	\$15,139	\$15,139	\$11,504	75.99%
	Net Difference Total		\$6,942	\$5,837	\$1,393	\$1,393	-\$4,444	-319.04%
027	La Cresta (LLAD) Ending Balance		\$27,434	\$33,271	\$17,846	\$17,846	-\$15,425	-86.44%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
030	Lake Forest (LLAD)							
	Fund Balance							
2800	Fund Balance	\$13,168	\$7,992		\$5,251	\$5,251	-\$2,741	-52.21%
	Beginning Balance	\$13,168	\$7,992		\$5,251	\$5,251	-\$2,741	-52.21%
2811	Deferred Maintenance Reserve	\$10,559	\$11,654		\$11,654	\$11,654	\$0	0.00%
2812	Operating Reserve	\$5,583	\$5,592		\$5,592	\$5,592	\$0	0.00%
	Reserves Total	\$16,142	\$17,246		\$17,246	\$17,246	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$9,003	\$5,414		\$9,417	\$9,417	\$4,003	42.51%
3150	Interest	\$162	\$41		\$0	\$0	-\$41	0.00%
3300	Transfers In	\$212	\$0		\$223	\$223	\$223	100.00%
	Revenue Total	\$9,377	\$5,454		\$9,640	\$9,640	\$4,186	43.42%
	Expense							
4010	Payroll Tax Expense	\$107	\$61		\$117	\$117	\$56	47.48%
4120	Employee Benefits	\$280	\$0		\$327	\$327	\$327	100.00%
4130	PERS-Retirement	\$118	\$58		\$92	\$92	\$34	36.64%
4150	Workers Compensation	\$59	\$148		\$110	\$110	-\$38	-34.80%
5011	Salary Expense-Full Time	\$1,408	\$822		\$1,264	\$1,264	\$442	35.00%
5012	Salary Expense-Part Time	\$102	\$147		\$151	\$151	\$4	2.58%
	Salary and Benefits Total	\$2,075	\$1,237		\$2,061	\$2,061	\$824	39.99%
5121	Equipment Services	\$275	\$360		\$435	\$435	\$75	17.33%
5130	Functional Supplies	\$76	\$0		\$0	\$0	\$0	0.00%
5132	Government Fees & Permits	\$567	\$567		\$567	\$567	\$0	0.00%
5137	Park/Field Supplies	\$35	\$0		\$0	\$0	\$0	0.00%
5138	Irrigation Supplies	\$0	\$0		\$150	\$150	\$150	100.00%
5140	Landscape Supplies	\$0	\$0		\$150	\$150	\$150	100.00%
5142	Contract Service	\$5,123	\$3,366		\$4,503	\$4,503	\$1,137	25.26%
5153	Deferred Maintenance <5000	\$0	\$0		\$1,470	\$1,470	\$1,470	100.00%
5220	Fuel Expense	\$334	\$450		\$150	\$150	-\$300	-200.07%
5242	Water Expense	\$1,004	\$693		\$1,450	\$1,450	\$757	52.20%
5244	Utility: Electric	\$90	\$80		\$138	\$138	\$58	42.32%
5245	Utility: Street Light Electric	\$77	\$69		\$142	\$142	\$73	51.35%
5260	Engineering Report Fees	\$590	\$650		\$651	\$651	\$1	0.10%
5265	Administrative Overhead	\$3,203	\$2,016		\$3,025	\$3,025	\$1,009	33.36%
	Services and Supplies Total	\$11,374	\$8,250		\$12,830	\$12,830	\$4,580	35.70%
	Expense Total	\$13,449	\$9,487		\$14,891	\$14,891	\$5,405	36.29%
	Net Difference Total	-\$4,071	-\$4,032		-\$5,251	-\$5,251	-\$1,219	-23.21%
030	Lake Forest (LLAD) Ending Balance	\$25,239	\$21,207		\$17,246	\$17,246	-\$3,960	-22.96%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
031	Marina Village (LLAD)							
	Fund Balance							
2800	Fund Balance		\$0	\$0	\$3,483	\$3,483	\$3,483	100.00%
	Beginning Balance		\$0	\$0	\$3,483	\$3,483	\$3,483	100.00%
2811	Deferred Maintenance Reserve		\$1,116	\$3,140	\$6,565	\$6,565	\$3,425	52.17%
2812	Operating Reserve		\$1,165	\$1,192	\$1,192	\$1,192	\$0	0.00%
	Reserves Total		\$2,280	\$4,333	\$7,757	\$7,757	\$3,425	44.15%
	Revenue							
3100	Property Tax/Assessments		\$4,885	\$3,000	\$4,950	\$4,950	\$1,950	39.39%
3150	Interest		\$16	\$8	\$0	\$0	-\$8	0.00%
3300	Transfers In		\$46	\$0	\$43	\$43	\$43	100.00%
	Revenue Total		\$4,947	\$3,009	\$4,993	\$4,993	\$1,984	39.74%
	Expense							
4010	Payroll Tax Expense		\$20	\$11	\$22	\$22	\$11	49.00%
4120	Employee Benefits		\$57	\$0	\$61	\$61	\$61	100.00%
4130	PERS-Retirement		\$22	\$10	\$21	\$21	\$11	52.43%
4150	Workers Compensation		-\$2	\$24	\$18	\$18	-\$6	-34.78%
5011	Salary Expense-Full Time		\$288	\$132	\$270	\$270	\$138	51.02%
5012	Salary Expense-Part Time		\$18	\$26	\$0	\$0	-\$26	0.00%
	Salary and Benefits Total		\$403	\$204	\$392	\$392	\$188	47.93%
5121	Equipment Services		\$23	\$26	\$50	\$50	\$25	49.00%
5132	Government Fees & Permits		\$183	\$183	\$183	\$183	\$0	0.00%
5142	Contract Service		\$1,429	\$1,068	\$1,429	\$1,429	\$361	25.23%
5220	Fuel Expense		\$28	\$33	\$50	\$50	\$17	34.96%
5260	Engineering Report Fees		\$148	\$164	\$163	\$163	\$0	-0.20%
5265	Administrative Overhead		\$681	\$314	\$595	\$595	\$281	47.18%
	Services and Supplies Total		\$2,491	\$1,787	\$2,470	\$2,470	\$683	27.65%
	Expense Total		\$2,894	\$1,991	\$2,862	\$2,862	\$871	30.43%
	Net Difference Total		\$2,052	\$1,018	\$2,131	\$2,131	\$1,113	52.24%
031	Marina Village (LLAD) Ending Balance		\$4,333	\$5,351	\$13,371	\$13,371	\$8,021	59.99%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
032	Francisco Oaks (LLAD)						
	Fund Balance						
2800	Fund Balance	\$22,956	\$6,271	\$0	\$0	-\$6,271	0.00%
	Beginning Balance	\$22,956	\$6,271	\$0	\$0	-\$6,271	0.00%
2811	Deferred Maintenance Reserve	\$117,608	\$130,041	\$130,041	\$130,041	\$0	0.00%
2812	Operating Reserve	\$6,542	\$6,830	\$6,830	\$6,830	\$0	0.00%
	Reserves Total	\$124,150	\$136,871	\$136,871	\$136,871	\$0	0.00%
	Revenue						
3100	Property Tax/Assessments	\$7,091	\$10,524	\$18,763	\$18,763	\$8,239	43.91%
3150	Interest	\$882	\$256	\$0	\$0	-\$256	0.00%
3300	Transfers In	\$184	\$0	\$258	\$258	\$258	100.00%
	Revenue Total	\$8,157	\$10,781	\$19,021	\$19,021	\$8,240	43.32%
	Expense						
4010	Payroll Tax Expense	\$21	\$14	\$119	\$119	\$105	87.90%
4120	Employee Benefits	\$63	\$0	\$301	\$301	\$301	100.00%
4130	PERS-Retirement	\$23	\$13	\$94	\$94	\$81	86.65%
4150	Workers Compensation	\$90	\$137	\$102	\$102	-\$35	-34.77%
5011	Salary Expense-Full Time	\$318	\$168	\$1,252	\$1,252	\$1,084	86.58%
5012	Salary Expense-Part Time	\$0	\$40	\$184	\$184	\$144	78.30%
	Salary and Benefits Total	\$515	\$372	\$2,052	\$2,052	\$1,680	81.85%
5121	Equipment Services	\$11	\$9	\$100	\$100	\$92	91.50%
5132	Government Fees & Permits	\$217	\$217	\$217	\$217	\$0	0.00%
5138	Irrigation Supplies	\$0	\$0	\$240	\$240	\$240	100.00%
5140	Landscape Supplies	\$0	\$0	\$200	\$200	\$200	100.00%
5142	Contract Service	\$5,806	\$3,739	\$5,001	\$5,001	\$1,263	25.24%
5153	Deferred Maintenance <5000	\$2,215	\$0	\$808	\$808	\$808	100.00%
5220	Fuel Expense	\$14	\$11	\$175	\$175	\$164	93.89%
5241	Telephone Expense	\$642	\$341	\$600	\$600	\$259	43.18%
5242	Water Expense	\$1,816	\$1,606	\$4,746	\$4,746	\$3,140	66.15%
5260	Engineering Report Fees	\$145	\$159	\$160	\$160	\$0	0.13%
5265	Administrative Overhead	\$741	\$408	\$2,901	\$2,901	\$2,493	85.94%
	Services and Supplies Total	\$11,607	\$6,489	\$15,148	\$15,148	\$8,658	57.16%
	Expense Total	\$12,122	\$6,862	\$17,200	\$17,200	\$10,338	60.11%
	Net Difference Total	-\$3,964	\$3,919	\$1,821	\$1,821	-\$2,098	-115.16%
032	Francisco Oaks (LLAD) Ending Balance	\$143,142	\$147,061	\$138,692	\$138,692	-\$8,368	-6.03%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
035	Highland Hills 13(LLAD)						
	Fund Balance						
2800	Fund Balance		\$0	\$0	\$0	\$0	0.00%
	Beginning Balance		\$0	\$0	\$0	\$0	0.00%
2811	Deferred Maintenance Reserve	\$67,250	\$67,338	\$71,572	\$71,572	\$4,235	5.92%
2812	Operating Reserve	\$7,216	\$6,457	\$6,457	\$6,457	\$0	0.00%
	Reserves Total	\$74,466	\$73,795	\$78,030	\$78,030	\$4,235	5.43%
	Revenue						
3100	Property Tax/Assessments	\$11,322	\$11,668	\$20,805	\$20,805	\$9,137	43.92%
3150	Interest	\$439	\$130	\$0	\$0	-\$130	0.00%
3300	Transfers In	\$192	\$0	\$232	\$232	\$232	100.00%
	Revenue Total	\$11,953	\$11,799	\$21,038	\$21,038	\$9,239	43.92%
	Expense						
4010	Payroll Tax Expense	\$26	\$38	\$97	\$97	\$59	61.24%
4120	Employee Benefits	\$76	\$0	\$369	\$369	\$369	100.00%
4130	PERS-Retirement	\$36	\$45	\$76	\$76	\$31	40.95%
4150	Workers Compensation	\$75	\$105	\$78	\$78	-\$27	-34.85%
5011	Salary Expense-Full Time	\$380	\$658	\$1,106	\$1,106	\$448	40.47%
5012	Salary Expense-Part Time	\$0	\$28	\$75	\$75	\$47	62.60%
	Salary and Benefits Total	\$592	\$874	\$1,801	\$1,801	\$927	51.47%
5121	Equipment Services	\$45	\$64	\$100	\$100	\$36	36.20%
5132	Government Fees & Permits	\$177	\$177	\$177	\$177	\$0	0.00%
5138	Irrigation Supplies	\$81	\$216	\$100	\$100	-\$116	-115.97%
5140	Landscape Supplies	\$0	\$0	\$250	\$250	\$250	100.00%
5142	Contract Service	\$9,029	\$5,875	\$8,044	\$8,044	\$2,169	26.96%
5220	Fuel Expense	\$54	\$79	\$150	\$150	\$71	47.05%
5242	Water Expense	\$1,684	\$931	\$1,985	\$1,985	\$1,053	53.08%
5260	Engineering Report Fees	\$146	\$162	\$161	\$161	-\$1	-0.42%
5265	Administrative Overhead	\$817	\$1,529	\$2,730	\$2,730	\$1,201	44.01%
	Services and Supplies Total	\$12,033	\$9,032	\$13,696	\$13,696	\$4,664	34.05%
	Expense Total	\$12,625	\$9,907	\$15,497	\$15,497	\$5,591	36.08%
	Net Difference Total		-\$671	\$5,540	\$5,540	\$3,648	65.85%
035	Highland Hills 13(LLAD) Ending Balance		\$73,795	\$83,570	\$83,570	\$7,883	9.43%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
037	Laurel/Hollow Oaks (LLAD)							
	Fund Balance							
2800	Fund Balance	\$14,027	\$0	\$0	\$0	\$0	\$0	0.00%
	Beginning Balance	\$14,027	\$0	\$0	\$0	\$0	\$0	0.00%
2811	Deferred Maintenance Reserve	\$74,142	\$77,864	\$79,519	\$79,519	\$1,655	\$1,655	2.08%
2812	Operating Reserve	\$10,458	\$11,877	\$11,877	\$11,877	\$0	\$0	0.00%
	Reserves Total	\$84,600	\$89,741	\$91,396	\$91,396	\$1,655	\$1,655	1.81%
	Revenue							
3100	Property Tax/Assessments	\$10,318	\$24,009	\$45,710	\$45,710	\$21,701	\$21,701	47.47%
3150	Interest	\$566	\$162	\$0	\$0	-\$162	-\$162	0.00%
3300	Transfers In	\$2,982	\$0	\$5,757	\$5,757	\$5,757	\$5,757	100.00%
	Revenue Total	\$13,866	\$24,172	\$51,467	\$51,467	\$27,296	\$27,296	53.03%
	Expense							
4010	Payroll Tax Expense	\$179	\$118	\$261	\$261	\$143	\$143	54.78%
4120	Employee Benefits	\$466	\$0	\$227	\$227	\$227	\$227	100.00%
4130	PERS-Retirement	\$178	\$125	\$188	\$188	\$63	\$63	33.36%
4150	Workers Compensation	\$198	\$129	\$96	\$96	-\$33	-\$33	-34.82%
5011	Salary Expense-Full Time	\$2,346	\$1,842	\$2,758	\$2,758	\$916	\$916	33.21%
5012	Salary Expense-Part Time	\$139	\$165	\$392	\$392	\$227	\$227	57.94%
	Salary and Benefits Total	\$3,506	\$2,380	\$3,922	\$3,922	\$1,542	\$1,542	39.32%
5121	Equipment Services	\$296	\$268	\$350	\$350	\$82	\$82	23.46%
5132	Government Fees & Permits	\$246	\$246	\$246	\$246	\$0	\$0	0.00%
5136	Playground Equipment	\$0	\$0	\$500	\$500	\$500	\$500	100.00%
5137	Park/Field Supplies	\$159	\$0	\$150	\$150	\$150	\$150	100.00%
5138	Irrigation Supplies	\$269	\$131	\$300	\$300	\$169	\$169	56.27%
5140	Landscape Supplies	\$260	\$0	\$500	\$500	\$500	\$500	100.00%
5142	Contract Service	\$7,579	\$3,380	\$9,174	\$9,174	\$5,794	\$5,794	63.16%
5150	Chemical Supplies	\$0	\$148	\$0	\$0	-\$148	-\$148	0.00%
5153	Deferred Maintenance <5000	\$0	\$1,589	\$15,883	\$15,883	\$14,294	\$14,294	89.99%
5220	Fuel Expense	\$354	\$339	\$430	\$430	\$91	\$91	21.16%
5241	Telephone Expense	\$324	\$172	\$300	\$300	\$128	\$128	42.64%
5242	Water Expense	\$3,973	\$2,297	\$4,000	\$4,000	\$1,703	\$1,703	42.58%
5244	Utility: Electric	\$258	\$232	\$372	\$372	\$140	\$140	37.60%
5245	Utility: Street Light Electric	\$425	\$385	\$575	\$575	\$190	\$190	33.12%
5260	Engineering Report Fees	\$145	\$159	\$160	\$160	\$0	\$0	0.13%
5265	Administrative Overhead	\$4,956	\$4,485	\$7,525	\$7,525	\$3,040	\$3,040	40.39%
	Services and Supplies Total	\$19,246	\$13,832	\$40,465	\$40,465	\$26,633	\$26,633	65.82%
	Expense Total	\$22,752	\$16,212	\$44,387	\$44,387	\$28,175	\$28,175	63.48%
	Net Difference Total	-\$8,886	\$7,960	\$7,080	\$7,080	-\$880	-\$880	-12.43%
037	Laurel/Hollow Oaks (LLAD) Ending Balance	\$89,741	\$97,701	\$98,476	\$98,476	\$775	\$775	0.79%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
038	Wild Oaks Park (LLAD)							
	Fund Balance							
2800	Fund Balance	\$53,997	\$29,749	\$35,112	\$35,112	\$5,364	15.28%	
	Beginning Balance	\$53,997	\$29,749	\$35,112	\$35,112	\$5,364	15.28%	
2810	Reserve for CIP	\$123,252	\$123,252	\$123,252	\$123,252	\$0	0.00%	
2811	Deferred Maintenance Reserve	\$7,653	\$27,654	\$27,654	\$27,654	\$0	0.00%	
2812	Operating Reserve	\$10,558	\$11,713	\$11,713	\$11,713	\$0	0.00%	
	Reserves Total	\$141,463	\$162,618	\$162,618	\$162,618	\$0	0.00%	
	Revenue							
3100	Property Tax/Assessments	\$6,838	\$3,984	\$6,838	\$6,838	\$2,853	41.73%	
3150	Interest	\$1,240	\$335	\$0	\$0	-\$335	0.00%	
3300	Transfers In	\$1,913	\$0	\$3,646	\$3,646	\$3,646	100.00%	
	Revenue Total	\$9,990	\$4,319	\$10,483	\$10,483	\$6,164	58.80%	
	Expense							
4010	Payroll Tax Expense	\$13	\$65	\$119	\$119	\$54	45.16%	
4120	Employee Benefits	\$35	\$0	\$301	\$301	\$301	100.00%	
4130	PERS-Retirement	\$14	\$75	\$94	\$94	\$19	19.88%	
4150	Workers Compensation	\$158	\$137	\$102	\$102	-\$35	-34.78%	
5011	Salary Expense-Full Time	\$176	\$979	\$1,252	\$1,252	\$273	21.81%	
5012	Salary Expense-Part Time	\$16	\$16	\$184	\$184	\$168	91.34%	
	Salary and Benefits Total	\$412	\$1,273	\$2,052	\$2,052	\$779	37.97%	
5121	Equipment Services	\$12	\$19	\$60	\$60	\$41	68.83%	
5132	Government Fees & Permits	\$1,064	\$1,064	\$1,064	\$1,064	\$0	0.00%	
5140	Landscape Supplies	\$0	\$1,238	\$500	\$500	-\$738	-147.58%	
5142	Contract Service	\$9,744	\$3,205	\$19,716	\$19,716	\$16,511	83.75%	
5220	Fuel Expense	\$14	\$23	\$100	\$100	\$77	76.51%	
5260	Engineering Report Fees	\$1,417	\$1,564	\$1,564	\$1,564	\$0	0.02%	
5265	Administrative Overhead	\$420	\$2,145	\$3,053	\$3,053	\$908	29.73%	
	Services and Supplies Total	\$12,672	\$9,259	\$26,058	\$26,058	\$16,799	64.47%	
	Expense Total	\$13,084	\$10,532	\$28,110	\$28,110	\$17,578	62.53%	
	Net Difference Total	-\$3,093	-\$6,213	-\$17,627	-\$17,627	-\$11,414	-64.75%	
038	Wild Oaks Park (LLAD) Ending Balance	\$192,367	\$186,154	\$180,104	\$180,104	-\$6,050	-3.36%	

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
039	Silva Valley (LLAD)							
	Fund Balance							
2800	Fund Balance		\$9,815	\$0	\$0	\$0	\$0	0.00%
	Beginning Balance		\$9,815	\$0	\$0	\$0	\$0	0.00%
2811	Deferred Maintenance Reserve	\$267,199	\$278,074	\$278,074	\$278,793	\$278,793	\$718	0.26%
2812	Operating Reserve	\$28,234	\$38,220	\$38,220	\$38,220	\$38,220	\$0	0.00%
	Reserves Total	\$295,433	\$316,295	\$317,013	\$317,013	\$317,013	\$718	0.23%
	Revenue							
3100	Property Tax/Assessments	\$72,020	\$60,445	\$60,445	\$103,835	\$103,835	\$43,391	41.79%
3150	Interest	\$1,812	\$570	\$570	\$0	\$0	-\$570	0.00%
3300	Transfers In	\$9,475	\$0	\$0	\$13,047	\$13,047	\$13,047	100.00%
	Revenue Total	\$83,307	\$61,014	\$61,014	\$116,882	\$116,882	\$55,868	47.80%
	Expense							
4010	Payroll Tax Expense	\$353	\$157	\$157	\$961	\$961	\$804	83.66%
4120	Employee Benefits	\$921	\$0	\$0	\$2,088	\$2,088	\$2,088	100.00%
4130	PERS-Retirement	\$434	\$155	\$155	\$546	\$546	\$391	71.60%
4150	Workers Compensation	\$442	\$987	\$987	\$732	\$732	-\$255	-34.80%
5011	Salary Expense-Full Time	\$4,634	\$2,288	\$2,288	\$8,039	\$8,039	\$5,751	71.54%
5012	Salary Expense-Part Time	\$300	\$79	\$79	\$3,010	\$3,010	\$2,931	97.38%
	Salary and Benefits Total	\$7,083	\$3,666	\$3,666	\$15,376	\$15,376	\$11,710	76.16%
5121	Equipment Services	\$166	\$84	\$84	\$350	\$350	\$266	76.00%
5132	Government Fees & Permits	\$477	\$477	\$477	\$477	\$477	\$0	0.00%
5136	Playground Equipment	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	100.00%
5138	Irrigation Supplies	\$1,752	\$129	\$129	\$0	\$0	-\$129	0.00%
5140	Landscape Supplies	\$1,181	\$169	\$169	\$1,100	\$1,100	\$931	84.60%
5142	Contract Service	\$32,619	\$13,828	\$13,828	\$31,918	\$31,918	\$18,090	56.68%
5150	Chemical Supplies	\$0	\$207	\$207	\$0	\$0	-\$207	0.00%
5153	Deferred Maintenance <5000	\$0	\$1,683	\$1,683	\$8,865	\$8,865	\$7,182	81.01%
5220	Fuel Expense	\$197	\$106	\$106	\$365	\$365	\$259	70.98%
5241	Telephone Expense	\$330	\$175	\$175	\$500	\$500	\$325	64.92%
5242	Water Expense	\$16,143	\$12,140	\$12,140	\$14,100	\$14,100	\$1,960	13.90%
5244	Utility: Electric	\$421	\$373	\$373	\$630	\$630	\$257	40.78%
5245	Utility: Street Light Electric	\$637	\$569	\$569	\$1,265	\$1,265	\$696	54.98%
5260	Engineering Report Fees	\$528	\$582	\$582	\$583	\$583	\$1	0.13%
5265	Administrative Overhead	\$10,726	\$5,343	\$5,343	\$24,065	\$24,065	\$18,722	77.80%
	Services and Supplies Total	\$65,176	\$35,867	\$35,867	\$85,218	\$85,218	\$49,351	57.91%
	Expense Total	\$72,260	\$39,532	\$39,532	\$100,594	\$100,594	\$61,061	60.70%
	Net Difference Total		\$11,047	\$21,482	\$16,289	\$16,289	-\$5,193	-31.88%
039	Silva Valley (LLAD) Ending Balance		\$316,295	\$337,776	\$333,301	\$333,301	-\$4,475	-1.34%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
040	Bass Lake Village A (LLAD)							
	Fund Balance							
2800	Fund Balance	\$16,720	\$6,002		\$54	\$54	-\$5,948	-11015.59%
	Beginning Balance	\$16,720	\$6,002		\$54	\$54	-\$5,948	-11015.59%
2811	Deferred Maintenance Reserve	\$3,655	\$14,588		\$14,588	\$14,588	\$0	0.00%
2812	Operating Reserve	\$12,073	\$11,665		\$11,665	\$11,665	\$0	0.00%
	Reserves Total	\$15,728	\$26,253		\$26,253	\$26,253	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$27,649	\$46,064		\$27,522	\$27,522	-\$18,542	-67.37%
3150	Interest	\$178	\$77		\$0	\$0	-\$77	0.00%
3300	Transfers In	\$435	\$0		\$420	\$420	\$420	100.00%
	Revenue Total	\$28,261	\$46,141		\$27,942	\$27,942	-\$18,199	-65.13%
	Expense							
4010	Payroll Tax Expense	\$214	\$120		\$218	\$218	\$98	44.83%
4120	Employee Benefits	\$416	\$0		\$186	\$186	\$186	100.00%
4130	PERS-Retirement	\$167	\$73		\$184	\$184	\$111	60.22%
4150	Workers Compensation	\$85	\$92		\$68	\$68	-\$24	-34.72%
5011	Salary Expense-Full Time	\$2,096	\$1,109		\$2,736	\$2,736	\$1,627	59.47%
5012	Salary Expense-Part Time	\$637	\$733		\$0	\$0	-\$733	0.00%
	Salary and Benefits Total	\$3,616	\$2,127		\$3,392	\$3,392	\$1,265	37.29%
5121	Equipment Services	\$223	\$123		\$275	\$275	\$152	55.20%
5132	Government Fees & Permits	\$403	\$403		\$403	\$403	\$0	0.00%
5137	Park/Field Supplies	\$367	\$0		\$0	\$0	\$0	0.00%
5138	Irrigation Supplies	\$241	\$176		\$250	\$250	\$74	29.49%
5140	Landscape Supplies	\$70	\$0		\$250	\$250	\$250	100.00%
5142	Contract Service	\$7,311	\$4,429		\$6,812	\$6,812	\$2,383	34.98%
5150	Chemical Supplies	\$0	\$59		\$0	\$0	-\$59	0.00%
5153	Deferred Maintenance <5000	\$1,999	\$0		\$0	\$0	\$0	0.00%
5220	Fuel Expense	\$270	\$156		\$370	\$370	\$214	57.96%
5242	Water Expense	\$4,727	\$3,675		\$4,200	\$4,200	\$525	12.50%
5244	Utility: Electric	\$597	\$551		\$750	\$750	\$199	26.57%
5245	Utility: Street Light Electric	\$2,788	\$2,495		\$3,953	\$3,953	\$1,458	36.88%
5260	Engineering Report Fees	\$377	\$417		\$416	\$416	\$0	-0.04%
5265	Administrative Overhead	\$5,465	\$3,781		\$6,925	\$6,925	\$3,144	45.40%
	Services and Supplies Total	\$24,838	\$16,264		\$24,604	\$24,604	\$8,340	33.90%
	Expense Total	\$28,454	\$18,391		\$27,996	\$27,996	\$9,605	34.31%
	Net Difference Total		-\$192	\$27,750	-\$54	-\$54	-\$27,804	-51489.22%
040	Bass Lake Village A (LLAD) Ending Balance		\$32,255	\$60,006	\$26,253	\$26,253	-\$33,753	-128.57%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
041	Roadways (LLAD)							
	Fund Balance							
2800	Fund Balance	\$35,293	\$236,703	\$236,703	\$301,703	\$301,703	\$65,000	21.54%
	Beginning Balance	\$35,293	\$236,703	\$236,703	\$301,703	\$301,703	\$65,000	21.54%
2810	Reserve for CIP	\$445,000	\$341,093	\$341,093	\$341,093	\$341,093	\$0	0.00%
2811	Deferred Maintenance Reserve	\$411,928	\$410,607	\$410,607	\$410,607	\$410,607	\$0	0.00%
2812	Operating Reserve	\$32,030	\$30,799	\$30,799	\$30,799	\$30,799	\$0	0.00%
	Reserves Total	\$888,958	\$782,499	\$782,499	\$782,499	\$782,499	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$152,827	\$89,706	\$89,706	\$152,700	\$152,700	\$62,994	41.25%
3150	Interest	\$5,703	\$1,842	\$1,842	\$0	\$0	-\$1,842	0.00%
3300	Transfers In	\$1,028	\$0	\$0	\$5,609	\$5,609	\$5,609	100.00%
	Revenue Total	\$159,558	\$91,548	\$91,548	\$158,309	\$158,309	\$66,761	42.17%
	Expense							
4010	Payroll Tax Expense	\$227	\$75	\$75	\$447	\$447	\$372	83.23%
4120	Employee Benefits	\$647	\$0	\$0	\$1,198	\$1,198	\$1,198	100.00%
4130	PERS-Retirement	\$334	\$70	\$70	\$309	\$309	\$239	77.29%
4150	Workers Compensation	\$456	\$449	\$449	\$333	\$333	-\$116	-34.80%
5011	Salary Expense-Full Time	\$3,259	\$1,005	\$1,005	\$4,536	\$4,536	\$3,531	77.84%
5012	Salary Expense-Part Time	\$108	\$146	\$146	\$792	\$792	\$646	81.55%
	Salary and Benefits Total	\$5,031	\$1,746	\$1,746	\$7,615	\$7,615	\$5,869	77.08%
5121	Equipment Services	\$95	\$29	\$29	\$178	\$178	\$149	83.48%
5132	Government Fees & Permits	\$3,234	\$3,304	\$3,304	\$3,234	\$3,234	-\$70	-2.17%
5138	Irrigation Supplies	\$909	\$317	\$317	\$1,200	\$1,200	\$884	73.63%
5140	Landscape Supplies	\$242	\$0	\$0	\$1,500	\$1,500	\$1,500	100.00%
5142	Contract Service	\$33,896	\$21,742	\$21,742	\$32,112	\$32,112	\$10,370	32.29%
5220	Fuel Expense	\$111	\$37	\$37	\$221	\$221	\$184	83.17%
5242	Water Expense	\$10,173	\$7,803	\$7,803	\$12,000	\$12,000	\$4,197	34.97%
5260	Engineering Report Fees	\$3,491	\$3,857	\$3,857	\$3,854	\$3,854	-\$3	-0.07%
5265	Administrative Overhead	\$7,425	\$2,503	\$2,503	\$12,005	\$12,005	\$9,502	79.15%
	Services and Supplies Total	\$59,576	\$39,592	\$39,592	\$66,304	\$66,304	\$26,711	40.29%
5560	Deferred Maintenance >5000	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	100.00%
	Capital Expenditures Total	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	100.00%
	Expense Total	\$64,607	\$41,338	\$41,338	\$373,919	\$373,919	\$332,581	88.94%
	Net Difference Total	\$94,951	\$50,210	\$50,210	-\$215,610	-\$215,610	-\$265,820	-123.29%
041	Roadways (LLAD) Ending Balance	\$1,019,202	\$1,069,412	\$1,069,412	\$868,592	\$868,592	-\$200,820	-23.12%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
042	Highland Hills 1 2&4 (LLAD)							
	Fund Balance							
2800	Fund Balance	\$25,946	\$17,549		\$6,721	\$6,721	-\$10,828	-161.11%
	Beginning Balance	\$25,946	\$17,549		\$6,721	\$6,721	-\$10,828	-161.11%
2811	Deferred Maintenance Reserve	\$17,417	\$19,246		\$19,246	\$19,246	\$0	0.00%
2812	Operating Reserve	\$6,374	\$6,413		\$6,413	\$6,413	\$0	0.00%
	Reserves Total	\$23,791	\$25,659		\$25,659	\$25,659	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$1,576	\$5,558		\$8,542	\$8,542	\$2,984	34.93%
3150	Interest	\$272	\$68		\$0	\$0	-\$68	0.00%
3300	Transfers In	\$258	\$0		\$232	\$232	\$232	100.00%
	Revenue Total	\$2,106	\$5,627		\$8,775	\$8,775	\$3,148	35.88%
	Expense							
4010	Payroll Tax Expense	\$42	\$65		\$94	\$94	\$29	31.28%
4120	Employee Benefits	\$126	\$0		\$199	\$199	\$199	100.00%
4130	PERS-Retirement	\$69	\$76		\$59	\$59	-\$17	-28.14%
4150	Workers Compensation	\$37	\$80		\$59	\$59	-\$21	-34.83%
5011	Salary Expense-Full Time	\$632	\$1,148		\$865	\$865	-\$283	-32.67%
5012	Salary Expense-Part Time	\$4	\$59		\$234	\$234	\$175	74.69%
	Salary and Benefits Total	\$910	\$1,427		\$1,510	\$1,510	\$83	5.53%
5121	Equipment Services	\$29	\$61		\$100	\$100	\$39	39.20%
5132	Government Fees & Permits	\$234	\$234		\$234	\$234	\$0	0.00%
5138	Irrigation Supplies	\$0	\$85		\$200	\$200	\$115	57.54%
5140	Landscape Supplies	-\$145	\$51		\$300	\$300	\$249	83.13%
5142	Contract Service	\$4,287	\$4,512		\$8,027	\$8,027	\$3,515	43.78%
5153	Deferred Maintenance <5000	\$0	\$0		\$105	\$105	\$105	100.00%
5220	Fuel Expense	\$35	\$78		\$100	\$100	\$22	22.22%
5242	Water Expense	\$1,015	\$707		\$1,008	\$1,008	\$301	29.87%
5244	Utility: Electric	\$133	\$147		\$300	\$300	\$153	51.11%
5245	Utility: Street Light Electric	\$664	\$594		\$992	\$992	\$398	40.12%
5260	Engineering Report Fees	\$145	\$159		\$160	\$160	\$0	0.13%
5265	Administrative Overhead	\$1,329	\$2,787		\$2,460	\$2,460	-\$327	-13.28%
	Services and Supplies Total	\$7,726	\$9,414		\$13,986	\$13,986	\$4,571	32.69%
	Expense Total	\$8,636	\$10,841		\$15,496	\$15,496	\$4,655	30.04%
	Net Difference Total	-\$6,530	-\$5,214		-\$6,721	-\$6,721	-\$1,507	-22.42%
042	Highland Hills 1 2&4 (LLAD) Ending Balance	\$43,208	\$37,993		\$25,659	\$25,659	-\$12,335	-48.07%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
043	Creekside Greens (LLAD)							
	Fund Balance							
2800	Fund Balance		\$2,984	\$3,956	\$0	\$0	-\$3,956	0.00%
	Beginning Balance		\$2,984	\$3,956	\$0	\$0	-\$3,956	0.00%
2811	Deferred Maintenance Reserve	\$104,895	\$127,593	\$127,593	\$127,593	\$127,593	\$0	0.00%
2812	Operating Reserve	\$32,195	\$26,905	\$26,905	\$26,905	\$26,905	\$0	0.00%
2816	Reserved for Trail	\$18,510	\$18,510	\$18,510	\$18,510	\$18,510	\$0	0.00%
	Reserves Total	\$155,600	\$173,008	\$173,008	\$173,008	\$173,008	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$67,259	\$59,570	\$97,899	\$97,899	\$97,899	\$38,330	39.15%
3150	Interest	\$933	\$307	\$0	\$0	\$0	-\$307	0.00%
3300	Transfers In	\$7,490	\$0	\$11,169	\$11,169	\$11,169	\$11,169	100.00%
	Revenue Total	\$75,681	\$59,876	\$109,068	\$109,068	\$109,068	\$49,191	45.10%
	Expense							
4010	Payroll Tax Expense	\$357	\$379	\$717	\$717	\$717	\$338	47.10%
4120	Employee Benefits	\$1,027	\$0	\$1,703	\$1,703	\$1,703	\$1,703	100.00%
4130	PERS-Retirement	\$427	\$328	\$566	\$566	\$566	\$238	42.01%
4150	Workers Compensation	\$867	\$848	\$629	\$629	\$629	-\$219	-34.79%
5011	Salary Expense-Full Time	\$5,172	\$4,830	\$7,430	\$7,430	\$7,430	\$2,600	34.99%
5012	Salary Expense-Part Time	\$158	\$860	\$1,163	\$1,163	\$1,163	\$303	26.02%
	Salary and Benefits Total	\$8,008	\$7,246	\$12,208	\$12,208	\$12,208	\$4,962	40.65%
5121	Equipment Services	\$305	\$233	\$510	\$510	\$510	\$277	54.38%
5130	Functional Supplies	\$50	\$0	\$0	\$0	\$0	\$0	0.00%
5132	Government Fees & Permits	\$463	\$463	\$463	\$463	\$463	\$0	0.00%
5136	Playground Equipment	\$322	\$0	\$500	\$500	\$500	\$500	100.00%
5137	Park/Field Supplies	\$239	\$0	\$0	\$0	\$0	\$0	0.00%
5138	Irrigation Supplies	\$391	\$391	\$500	\$500	\$500	\$109	21.82%
5140	Landscape Supplies	\$560	\$1,180	\$850	\$850	\$850	-\$330	-38.80%
5142	Contract Service	\$23,155	\$31,049	\$22,076	\$22,076	\$22,076	-\$8,973	-40.65%
5150	Chemical Supplies	\$0	\$148	\$0	\$0	\$0	-\$148	0.00%
5153	Deferred Maintenance <5000	\$4,643	\$709	\$2,671	\$2,671	\$2,671	\$1,962	73.45%
5220	Fuel Expense	\$366	\$295	\$650	\$650	\$650	\$355	54.58%
5241	Telephone Expense	\$330	\$175	\$500	\$500	\$500	\$325	64.92%
5242	Water Expense	\$5,634	\$3,230	\$6,500	\$6,500	\$6,500	\$3,270	50.30%
5244	Utility: Electric	\$1,112	\$1,442	\$1,928	\$1,928	\$1,928	\$486	25.19%
5260	Engineering Report Fees	\$256	\$283	\$283	\$283	\$283	\$0	0.14%
5265	Administrative Overhead	\$11,466	\$11,669	\$17,605	\$17,605	\$17,605	\$5,936	33.72%
	Services and Supplies Total	\$49,293	\$51,267	\$55,036	\$55,036	\$55,036	\$3,769	6.85%
5560	Deferred Maintenance >5000	\$0	\$0	\$18,867	\$18,867	\$18,867	\$18,867	100.00%
	Capital Expenditures Total	\$0	\$0	\$18,867	\$18,867	\$18,867	\$18,867	100.00%
	Expense Total	\$57,301	\$58,513	\$86,111	\$86,111	\$86,111	\$27,598	32.05%
	Net Difference Total	\$18,380	\$1,364	\$22,957	\$22,957	\$22,957	\$21,593	94.06%
043	Creekside Greens (LLAD) Ending Balance	\$176,964	\$178,328	\$195,965	\$195,965	\$195,965	\$17,637	9.00%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
045	Bass Lake Zone B (LLAD)						
	Fund Balance						
2800	Fund Balance	\$14,447	\$3,273	\$0	\$0	-\$3,273	0.00%
	Beginning Balance	\$14,447	\$3,273	\$0	\$0	-\$3,273	0.00%
2811	Deferred Maintenance Reserve	\$38,989	\$55,848	\$55,848	\$55,848	\$0	0.00%
2812	Operating Reserve	\$10,209	\$7,604	\$7,604	\$7,604	\$0	0.00%
	Reserves Total	\$49,198	\$63,452	\$63,452	\$63,452	\$0	0.00%
	Revenue						
3100	Property Tax/Assessments	\$27,835	\$11,617	\$19,509	\$19,509	\$7,892	40.45%
3150	Interest	\$390	\$96	\$0	\$0	-\$96	0.00%
3300	Transfers In	\$392	\$0	\$297	\$297	\$297	100.00%
	Revenue Total	\$28,617	\$11,714	\$19,806	\$19,806	\$8,092	40.86%
	Expense						
4010	Payroll Tax Expense	\$78	\$284	\$98	\$98	-\$186	-189.92%
4120	Employee Benefits	\$159	\$0	\$332	\$332	\$332	100.00%
4130	PERS-Retirement	\$60	\$274	\$75	\$75	-\$199	-265.23%
4150	Workers Compensation	\$28	\$88	\$65	\$65	-\$23	-34.75%
5011	Salary Expense-Full Time	\$798	\$4,118	\$1,027	\$1,027	-\$3,091	-300.94%
5012	Salary Expense-Part Time	\$175	\$588	\$151	\$151	-\$437	-289.15%
5013	Overtime Expense	\$0	\$18	\$0	\$0	-\$18	0.00%
	Salary and Benefits Total	\$1,299	\$5,368	\$1,748	\$1,748	-\$3,620	-207.12%
5121	Equipment Services	\$90	\$195	\$0	\$0	-\$195	0.00%
5132	Government Fees & Permits	\$417	\$417	\$417	\$417	\$0	0.00%
5138	Irrigation Supplies	\$9	\$677	\$400	\$400	-\$277	-69.19%
5140	Landscape Supplies	\$22	\$1,507	\$300	\$300	-\$1,207	-402.43%
5142	Contract Service	\$9,174	\$3,205	\$5,012	\$5,012	\$1,807	36.06%
5153	Deferred Maintenance <5000	\$6,317	\$373	\$1,558	\$1,558	\$1,185	76.03%
5220	Fuel Expense	\$108	\$248	\$300	\$300	\$52	17.32%
5242	Water Expense	\$3,261	\$1,946	\$3,900	\$3,900	\$1,954	50.09%
5244	Utility: Electric	\$343	\$119	\$640	\$640	\$521	81.43%
5245	Utility: Street Light Electric	\$2,124	\$1,901	\$2,500	\$2,500	\$599	23.96%
5260	Engineering Report Fees	\$377	\$417	\$416	\$416	\$0	-0.04%
5265	Administrative Overhead	\$1,996	\$10,394	\$2,615	\$2,615	-\$7,779	-297.46%
	Services and Supplies Total	\$24,239	\$21,399	\$18,059	\$18,059	-\$3,340	-18.50%
	Expense Total	\$25,538	\$26,767	\$19,807	\$19,807	-\$6,961	-35.14%
	Net Difference Total	\$3,080	-\$15,054	\$0	\$0	\$15,053	3584111.90%
045	Bass Lake Zone B (LLAD) Ending Balance	\$66,725	\$51,671	\$63,451	\$63,451	\$11,780	18.57%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
047	HV/Hills/Sterlingshire (LLAD)							
	Fund Balance							
2800	Fund Balance	\$35,305	\$10,312		\$0	\$0	-\$10,312	0.00%
	Beginning Balance	\$35,305	\$10,312		\$0	\$0	-\$10,312	0.00%
2811	Deferred Maintenance Reserve	\$49,379	\$67,477		\$67,477	\$67,477	\$0	0.00%
2812	Operating Reserve	\$20,472	\$22,687		\$22,687	\$22,687	\$0	0.00%
	Reserves Total	\$69,851	\$90,164		\$90,164	\$90,164	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$41,542	\$31,122		\$50,513	\$50,513	\$19,391	38.39%
3150	Interest	\$557	\$170		\$0	\$0	-\$170	0.00%
3300	Transfers In	\$7,094	\$0		\$7,355	\$7,355	\$7,355	100.00%
	Revenue Total	\$49,192	\$31,292		\$57,868	\$57,868	\$26,576	45.92%
	Expense							
4010	Payroll Tax Expense	\$132	\$158		\$401	\$401	\$243	60.65%
4120	Employee Benefits	\$369	\$0		\$332	\$332	\$332	100.00%
4130	PERS-Retirement	\$148	\$148		\$268	\$268	\$120	44.65%
4150	Workers Compensation	\$226	\$230		\$171	\$171	-\$59	-34.78%
5011	Salary Expense-Full Time	\$1,855	\$2,248		\$3,975	\$3,975	\$1,727	43.44%
5012	Salary Expense-Part Time	\$2	\$19		\$799	\$799	\$780	97.57%
	Salary and Benefits Total	\$2,732	\$2,804		\$5,946	\$5,946	\$3,142	52.84%
5121	Equipment Services	\$90	\$79		\$370	\$370	\$291	78.59%
5132	Government Fees & Permits	\$549	\$549		\$549	\$549	\$0	0.00%
5136	Playground Equipment	\$0	\$0		\$500	\$500	\$500	100.00%
5137	Park/Field Supplies	\$0	\$0		\$450	\$450	\$450	100.00%
5138	Irrigation Supplies	\$337	\$173		\$400	\$400	\$227	56.85%
5140	Landscape Supplies	\$371	\$92		\$500	\$500	\$408	81.65%
5142	Contract Service	\$19,194	\$12,633		\$21,407	\$21,407	\$8,774	40.99%
5150	Chemical Supplies	\$0	\$325		\$0	\$0	-\$325	0.00%
5153	Deferred Maintenance <5000	\$13,423	\$0		\$2,263	\$2,263	\$2,263	100.00%
5220	Fuel Expense	\$104	\$102		\$450	\$450	\$348	77.29%
5241	Telephone Expense	\$331	\$176		\$500	\$500	\$324	64.90%
5242	Water Expense	\$11,596	\$10,224		\$10,500	\$10,500	\$276	2.63%
5244	Utility: Electric	\$763	\$1,055		\$1,000	\$1,000	-\$55	-5.48%
5260	Engineering Report Fees	\$590	\$650		\$651	\$651	\$1	0.10%
5265	Administrative Overhead	\$3,794	\$5,076		\$11,225	\$11,225	\$6,149	54.78%
	Services and Supplies Total	\$51,140	\$31,134		\$50,765	\$50,765	\$19,632	38.67%
	Expense Total	\$53,873	\$33,938		\$56,711	\$56,711	\$22,773	40.16%
	Net Difference Total	-\$4,680	-\$2,645		\$1,157	\$1,157	\$3,803	328.58%
047	HV/Hills/Sterlingshire (LLAD) Ending Balance	\$100,476	\$97,830		\$91,321	\$91,321	-\$6,509	-7.13%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
048	EDH Blvd.Commerical(LLAD)							
	Fund Balance							
2800	Fund Balance		\$0	\$0	\$0	\$0	\$0	0.00%
	Beginning Balance		\$0	\$0	\$0	\$0	\$0	0.00%
2811	Deferred Maintenance Reserve	\$8,761	\$30,569	\$30,569	\$64,147	\$64,147	\$33,578	52.35%
2812	Operating Reserve	\$28,986	\$34,839	\$34,839	\$34,839	\$34,839	\$0	0.00%
	Reserves Total	\$37,747	\$65,408	\$65,408	\$98,986	\$98,986	\$33,578	33.92%
	Revenue							
3100	Property Tax/Assessments	\$87,853	\$72,231	\$72,231	\$114,044	\$114,044	\$41,813	36.66%
3150	Interest	\$223	\$89	\$89	\$0	\$0	-\$89	0.00%
3300	Transfers In	\$924	\$0	\$0	\$1,409	\$1,409	\$1,409	100.00%
	Revenue Total	\$89,000	\$72,321	\$72,321	\$115,454	\$115,454	\$43,133	37.36%
	Expense							
4010	Payroll Tax Expense	\$371	\$419	\$419	\$674	\$674	\$255	37.81%
4120	Employee Benefits	\$1,104	\$0	\$0	\$2,298	\$2,298	\$2,298	100.00%
4130	PERS-Retirement	\$535	\$427	\$427	\$480	\$480	\$53	10.96%
4150	Workers Compensation	\$765	\$717	\$717	\$532	\$532	-\$185	-34.78%
5011	Salary Expense-Full Time	\$5,554	\$6,285	\$6,285	\$6,965	\$6,965	\$680	9.77%
5012	Salary Expense-Part Time	\$99	\$133	\$133	\$1,100	\$1,100	\$967	87.93%
	Salary and Benefits Total	\$8,428	\$7,981	\$7,981	\$12,049	\$12,049	\$4,068	33.76%
5121	Equipment Services	\$174	\$156	\$156	\$325	\$325	\$169	52.00%
5130	Functional Supplies	\$39	\$0	\$0	\$0	\$0	\$0	0.00%
5132	Government Fees & Permits	\$181	\$181	\$181	\$181	\$181	\$0	0.00%
5138	Irrigation Supplies	\$1,857	\$1,981	\$1,981	\$1,000	\$1,000	-\$981	-98.14%
5140	Landscape Supplies	\$1,258	\$111	\$111	\$1,100	\$1,100	\$989	89.87%
5142	Contract Service	\$32,981	\$59,324	\$59,324	\$35,698	\$35,698	-\$23,626	-66.18%
5150	Chemical Supplies	\$0	\$177	\$177	\$0	\$0	-\$177	0.00%
5220	Fuel Expense	\$203	\$198	\$198	\$400	\$400	\$202	50.47%
5242	Water Expense	\$1,707	\$9,276	\$9,276	\$11,300	\$11,300	\$2,024	17.91%
5244	Utility: Electric	\$1,193	\$1,083	\$1,083	\$2,000	\$2,000	\$917	45.85%
5245	Utility: Street Light Electric	\$683	\$610	\$610	\$1,323	\$1,323	\$713	53.91%
5260	Engineering Report Fees	\$435	\$227	\$227	\$227	\$227	\$0	0.04%
5265	Administrative Overhead	\$12,200	\$14,167	\$14,167	\$18,010	\$18,010	\$3,843	21.34%
	Services and Supplies Total	\$52,911	\$87,492	\$87,492	\$71,564	\$71,564	-\$15,928	-22.26%
5560	Deferred Maintenance >5000	\$0	\$0	\$0	\$10,350	\$10,350	\$10,350	100.00%
	Capital Expenditures Total	\$0	\$0	\$0	\$10,350	\$10,350	\$10,350	100.00%
	Expense Total	\$61,339	\$95,473	\$95,473	\$93,963	\$93,963	-\$1,510	-1.61%
	Net Difference Total	\$27,661	-\$23,152	-\$23,152	\$21,491	\$21,491	\$44,643	207.73%
048	EDH Blvd.Commerical(LLAD) Ending Balance		\$65,408	\$42,256	\$120,477	\$120,477	\$78,221	64.93%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
049	Euer Ranch (LLAD)							
	Fund Balance							
2800	Fund Balance		\$1,934	\$1,946	\$0	\$0	-\$1,946	0.00%
	Beginning Balance		\$1,934	\$1,946	\$0	\$0	-\$1,946	0.00%
	Revenue							
3150	Interest		\$12	\$3	\$0	\$0	-\$3	0.00%
	Revenue Total		\$12	\$3	\$0	\$0	-\$3	0.00%
	Expense Total		\$0	\$0	\$0	\$0	\$0	0.00%
	Net Difference Total		\$12	\$3	\$0	\$0	-\$3	0.00%
049	Euer Ranch (LLAD) Ending Balance		\$1,946	\$1,950	\$0	\$0	-\$1,950	0.00%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
050	Valley View (LLAD)							
	Fund Balance							
2800	Fund Balance	\$20,409	\$0	\$0	\$0	\$0	\$0	0.00%
	Beginning Balance	\$20,409	\$0	\$0	\$0	\$0	\$0	0.00%
2811	Deferred Maintenance Reserve	\$81,950	\$85,198	\$112,089	\$112,089	\$112,089	\$26,891	23.99%
2812	Operating Reserve	\$53,706	\$102,942	\$102,942	\$102,942	\$102,942	\$0	0.00%
	Reserves Total	\$135,656	\$188,140	\$215,031	\$215,031	\$215,031	\$26,891	12.51%
	Revenue							
3100	Property Tax/Assessments	\$122,761	\$151,451	\$271,373	\$271,373	\$271,373	\$119,922	44.19%
3150	Interest	\$891	\$366	\$0	\$0	\$0	-\$366	0.00%
3300	Transfers In	\$14,010	\$0	\$32,791	\$32,791	\$32,791	\$32,791	100.00%
	Revenue Total	\$137,661	\$151,817	\$304,164	\$304,164	\$304,164	\$152,347	50.09%
	Expense							
4010	Payroll Tax Expense	\$961	\$546	\$2,067	\$2,067	\$2,067	\$1,521	73.57%
4120	Employee Benefits	\$2,537	\$0	\$5,356	\$5,356	\$5,356	\$5,356	100.00%
4130	PERS-Retirement	\$953	\$526	\$1,093	\$1,093	\$1,093	\$567	51.85%
4150	Workers Compensation	\$995	\$2,556	\$1,896	\$1,896	\$1,896	-\$660	-34.79%
5011	Salary Expense-Full Time	\$12,772	\$7,233	\$16,172	\$16,172	\$16,172	\$8,939	55.27%
5012	Salary Expense-Part Time	\$887	\$955	\$7,295	\$7,295	\$7,295	\$6,340	86.91%
	Salary and Benefits Total	\$19,106	\$11,817	\$33,879	\$33,879	\$33,879	\$22,062	65.12%
5110	Custodial Supplies	\$865	\$897	\$1,200	\$1,200	\$1,200	\$303	25.27%
5121	Equipment Services	\$1,184	\$780	\$1,092	\$1,092	\$1,092	\$312	28.57%
5130	Functional Supplies	\$58	\$0	\$0	\$0	\$0	\$0	0.00%
5132	Government Fees & Permits	\$1,374	\$1,374	\$3,110	\$3,110	\$3,110	\$1,736	55.82%
5136	Playground Equipment	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	100.00%
5137	Park/Field Supplies	\$557	\$106	\$1,500	\$1,500	\$1,500	\$1,394	92.96%
5138	Irrigation Supplies	\$493	\$444	\$2,000	\$2,000	\$2,000	\$1,556	77.79%
5140	Landscape Supplies	\$28	\$115	\$3,200	\$3,200	\$3,200	\$3,085	96.41%
5142	Contract Service	\$48,843	\$47,471	\$125,924	\$125,924	\$125,924	\$78,453	62.30%
5150	Chemical Supplies	\$316	\$184	\$1,600	\$1,600	\$1,600	\$1,416	88.50%
5153	Deferred Maintenance <5000	\$0	\$2,982	\$5,760	\$5,760	\$5,760	\$2,778	48.22%
5220	Fuel Expense	\$1,414	\$985	\$3,200	\$3,200	\$3,200	\$2,215	69.21%
5242	Water Expense	\$7,486	\$5,083	\$15,938	\$15,938	\$15,938	\$10,855	68.11%
5244	Utility: Electric	\$1,426	\$942	\$4,242	\$4,242	\$4,242	\$3,300	77.80%
5260	Engineering Report Fees	\$1,820	\$2,008	\$2,009	\$2,009	\$2,009	\$1	0.03%
5265	Administrative Overhead	\$20,618	\$17,337	\$47,167	\$47,167	\$47,167	\$29,830	63.24%
	Services and Supplies Total	\$86,482	\$80,708	\$218,942	\$218,942	\$218,942	\$138,234	63.14%
	Expense Total	\$105,587	\$92,525	\$252,821	\$252,821	\$252,821	\$160,296	63.40%
	Net Difference Total	\$32,074	\$59,292	\$51,343	\$51,343	\$51,343	-\$7,949	-15.48%
050	Valley View (LLAD) Ending Balance	\$188,140	\$247,432	\$266,374	\$266,374	\$266,374	\$18,942	7.11%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
051	West Valley (Blackstone LLAD)							
	Fund Balance							
2800	Fund Balance		\$11,572	\$11,643	\$0	\$0	-\$11,643	0.00%
	Beginning Balance		\$11,572	\$11,643	\$0	\$0	-\$11,643	0.00%
	Revenue							
3150	Interest		\$70	\$21	\$0	\$0	-\$21	0.00%
	Revenue Total		\$70	\$21	\$0	\$0	-\$21	0.00%
	Expense Total		\$0	\$0	\$0	\$0	\$0	0.00%
	Net Difference Total		\$70	\$21	\$0	\$0	-\$21	0.00%
051	West Valley (Blackstone LLAD) Ending Balance		\$11,643	\$11,663	\$0	\$0	-\$11,663	0.00%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
052	Sierra View (Bell Ranch LLAD)							
	Fund Balance							
2800	Fund Balance		\$1,923	\$1,934	\$0	\$0	-\$1,934	0.00%
	Beginning Balance		\$1,923	\$1,934	\$0	\$0	-\$1,934	0.00%
	Revenue							
3150	Interest		\$12	\$3	\$0	\$0	-\$3	0.00%
	Revenue Total		\$12	\$3	\$0	\$0	-\$3	0.00%
	Expense Total		\$0	\$0	\$0	\$0	\$0	0.00%
	Net Difference Total		\$12	\$3	\$0	\$0	-\$3	0.00%
052	Sierra View (Bell Ranch LLAD) Ending Balance		\$1,934	\$1,938	\$0	\$0	-\$1,938	0.00%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
053	Bass Lake Hills (LLAD)							
	Fund Balance							
2800	Fund Balance		\$14,197	\$14,283	\$0	\$0	-\$14,283	0.00%
	Beginning Balance		\$14,197	\$14,283	\$0	\$0	-\$14,283	0.00%
	Revenue							
3150	Interest		\$86	\$25	\$0	\$0	-\$25	0.00%
	Revenue Total		\$86	\$25	\$0	\$0	-\$25	0.00%
	Expense Total		\$0	\$0	\$0	\$0	\$0	0.00%
	Net Difference Total		\$86	\$25	\$0	\$0	-\$25	0.00%
053	Bass Lake Hills (LLAD) Ending Balance		\$14,283	\$14,309	\$0	\$0	-\$14,309	0.00%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
054	Silver Dove (Hawkview LLAD)							
	Fund Balance							
2800	Fund Balance		\$2,197	\$2,210	\$0	\$0	-\$2,210	0.00%
	Beginning Balance		\$2,197	\$2,210	\$0	\$0	-\$2,210	0.00%
	Revenue							
3150	Interest		\$13	\$4	\$0	\$0	-\$4	0.00%
	Revenue Total		\$13	\$4	\$0	\$0	-\$4	0.00%
	Expense Total		\$0	\$0	\$0	\$0	\$0	0.00%
	Net Difference Total		\$13	\$4	\$0	\$0	-\$4	0.00%
054	Silver Dove (Hawkview LLAD) Ending Balance		\$2,210	\$2,214	\$0	\$0	-\$2,214	0.00%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
055	Lesarra (Shell LLAD)							
	Fund Balance							
2800	Fund Balance		\$7,169	\$7,212	\$0	\$0	-\$7,212	0.00%
	Beginning Balance		\$7,169	\$7,212	\$0	\$0	-\$7,212	0.00%
	Revenue							
3150	Interest		\$44	\$13	\$0	\$0	-\$13	0.00%
	Revenue Total		\$44	\$13	\$0	\$0	-\$13	0.00%
	Expense Total		\$0	\$0	\$0	\$0	\$0	0.00%
	Net Difference Total		\$44	\$13	\$0	\$0	-\$13	0.00%
055	Lesarra (Shell LLAD) Ending Balance		\$7,212	\$7,225	\$0	\$0	-\$7,225	0.00%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
056	Lake Forest Park (LLAD)							
	Fund Balance							
2800	Fund Balance	\$45,197	\$25,609	\$25,609	\$0	\$0	-\$25,609	0.00%
	Beginning Balance	\$45,197	\$25,609	\$25,609	\$0	\$0	-\$25,609	0.00%
2811	Deferred Maintenance Reserve	\$282,905	\$344,264	\$344,264	\$344,264	\$344,264	\$0	0.00%
2812	Operating Reserve	\$37,808	\$46,022	\$46,022	\$46,022	\$46,022	\$0	0.00%
	Reserves Total	\$320,713	\$390,286	\$390,286	\$390,286	\$390,286	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$118,214	\$71,128	\$71,128	\$121,161	\$121,161	\$50,033	41.29%
3150	Interest	\$2,222	\$729	\$729	\$0	\$0	-\$729	0.00%
3300	Transfers In	\$8,147	\$0	\$0	\$13,364	\$13,364	\$13,364	100.00%
	Revenue Total	\$128,582	\$71,857	\$71,857	\$134,525	\$134,525	\$62,668	46.58%
	Expense							
4010	Payroll Tax Expense	\$765	\$433	\$433	\$1,756	\$1,756	\$1,323	75.36%
4120	Employee Benefits	\$1,757	\$0	\$0	\$2,846	\$2,846	\$2,846	100.00%
4130	PERS-Retirement	\$683	\$398	\$398	\$932	\$932	\$534	57.29%
4150	Workers Compensation	\$783	\$2,150	\$2,150	\$1,595	\$1,595	-\$555	-34.80%
5011	Salary Expense-Full Time	\$8,843	\$5,515	\$5,515	\$12,933	\$12,933	\$7,418	57.36%
5012	Salary Expense-Part Time	\$1,632	\$862	\$862	\$6,850	\$6,850	\$5,988	87.41%
5013	Overtime Expense	\$0	\$6	\$6	\$0	\$0	-\$6	0.00%
	Salary and Benefits Total	\$14,462	\$9,363	\$9,363	\$26,912	\$26,912	\$17,549	65.21%
5110	Custodial Supplies	\$855	\$897	\$897	\$1,100	\$1,100	\$203	18.47%
5121	Equipment Services	\$759	\$294	\$294	\$680	\$680	\$386	56.76%
5132	Government Fees & Permits	\$1,572	\$1,571	\$1,571	\$1,647	\$1,647	\$76	4.60%
5136	Playground Equipment	\$304	\$0	\$0	\$500	\$500	\$500	100.00%
5137	Park/Field Supplies	\$196	\$601	\$601	\$350	\$350	-\$251	-71.59%
5138	Irrigation Supplies	\$86	\$254	\$254	\$345	\$345	\$91	26.33%
5140	Landscape Supplies	\$51	\$0	\$0	\$800	\$800	\$800	100.00%
5142	Contract Service	\$21,801	\$15,319	\$15,319	\$28,691	\$28,691	\$13,372	46.61%
5150	Chemical Supplies	\$0	\$30	\$30	\$0	\$0	-\$30	0.00%
5153	Deferred Maintenance <5000	\$5,737	\$15,641	\$15,641	\$22,208	\$22,208	\$6,567	29.57%
5220	Fuel Expense	\$899	\$378	\$378	\$550	\$550	\$172	31.23%
5241	Telephone Expense	\$0	\$0	\$0	\$180	\$180	\$180	100.00%
5242	Water Expense	\$6,208	\$4,426	\$4,426	\$7,166	\$7,166	\$2,740	38.23%
5244	Utility: Electric	\$713	\$650	\$650	\$1,000	\$1,000	\$350	35.04%
5260	Engineering Report Fees	\$2,379	\$2,627	\$2,627	\$2,626	\$2,626	-\$1	-0.02%
5265	Administrative Overhead	\$22,576	\$13,192	\$13,192	\$37,905	\$37,905	\$24,713	65.20%
	Services and Supplies Total	\$64,135	\$55,879	\$55,879	\$105,748	\$105,748	\$49,869	47.16%
5540	Equipment & Vehicles	\$0	\$0	\$0	\$978	\$978	\$978	100.00%
	Capital Expenditures Total	\$0	\$0	\$0	\$978	\$978	\$978	100.00%
	Expense Total	\$78,598	\$65,243	\$65,243	\$133,638	\$133,638	\$68,396	51.18%
	Net Difference Total	\$49,985	\$6,615	\$6,615	\$887	\$887	-\$5,728	-645.65%
056	Lake Forest Park (LLAD) Ending Balance	\$415,895	\$422,509	\$422,509	\$391,173	\$391,173	-\$31,337	-8.01%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD	Original Budget FY22	Revised Budget FY22	Variance	% Variance
057	Windsor Point Park (LLAD)							
	Fund Balance							
2800	Fund Balance	\$17,850	\$14,416		\$2,423	\$2,423	-\$11,993	-494.97%
	Beginning Balance	\$17,850	\$14,416		\$2,423	\$2,423	-\$11,993	-494.97%
2811	Deferred Maintenance Reserve	\$10,670	\$31,689		\$31,689	\$31,689	\$0	0.00%
2812	Operating Reserve	\$9,973	\$9,423		\$9,423	\$9,423	\$0	0.00%
	Reserves Total	\$20,643	\$41,112		\$41,112	\$41,112	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$30,744	\$11,253		\$18,924	\$18,924	\$7,671	40.53%
3150	Interest	\$242	\$91		\$0	\$0	-\$91	0.00%
3300	Transfers In	\$1,722	\$0		\$2,372	\$2,372	\$2,372	100.00%
	Revenue Total	\$32,709	\$11,344		\$21,295	\$21,295	\$9,952	46.73%
	Expense							
4010	Payroll Tax Expense	\$79	\$132		\$104	\$104	-\$28	-27.34%
4120	Employee Benefits	\$218	\$0		\$425	\$425	\$425	100.00%
4130	PERS-Retirement	\$84	\$147		\$77	\$77	-\$70	-90.90%
4150	Workers Compensation	-\$17	\$129		\$96	\$96	-\$33	-34.82%
5011	Salary Expense-Full Time	\$1,096	\$1,928		\$1,140	\$1,140	-\$788	-69.12%
5012	Salary Expense-Part Time	\$80	\$106		\$120	\$120	\$14	11.77%
	Salary and Benefits Total	\$1,539	\$2,443		\$1,962	\$1,962	-\$481	-24.50%
5121	Equipment Services	\$112	\$94		\$250	\$250	\$156	62.56%
5132	Government Fees & Permits	\$548	\$548		\$548	\$548	\$0	0.00%
5137	Park/Field Supplies	\$0	\$0		\$250	\$250	\$250	100.00%
5138	Irrigation Supplies	\$81	\$345		\$500	\$500	\$155	31.01%
5140	Landscape Supplies	\$22	\$0		\$450	\$450	\$450	100.00%
5142	Contract Service	\$5,270	\$3,205		\$10,174	\$10,174	\$6,969	68.50%
5153	Deferred Maintenance <5000	\$1,063	\$1,063		\$1,104	\$1,104	\$41	3.74%
5220	Fuel Expense	\$134	\$119		\$470	\$470	\$351	74.78%
5242	Water Expense	\$2,996	\$2,472		\$3,858	\$3,858	\$1,386	35.94%
5260	Engineering Report Fees	\$1,210	\$1,337		\$1,336	\$1,336	-\$1	-0.05%
5265	Administrative Overhead	\$2,698	\$4,214		\$2,817	\$2,817	-\$1,397	-49.61%
	Services and Supplies Total	\$14,136	\$13,395		\$21,756	\$21,756	\$8,362	38.43%
	Expense Total	\$15,674	\$15,838		\$23,718	\$23,718	\$7,881	33.23%
	Net Difference Total	\$17,034	-\$4,494		-\$2,423	-\$2,423	\$2,071	85.46%
057	Windsor Point Park (LLAD) Ending Balance	\$55,528	\$51,034		\$41,112	\$41,112	-\$9,922	-24.14%

General Ledger
 LLAD Budget vs. Actual
 FY2022 Quarter 3 Financials



Account	Description	Prior Year FY21	Actual Actual FY22	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
058	Carson Creek (LLAD)							
	Fund Balance							
2800	Fund Balance	\$59,325	\$112,602	\$112,602	\$120,391	\$120,391	\$7,788	6.47%
	Beginning Balance	\$59,325	\$112,602	\$112,602	\$120,391	\$120,391	\$7,788	6.47%
2811	Deferred Maintenance Reserve	\$54,675	\$54,675	\$54,675	\$54,675	\$54,675	\$0	0.00%
2812	Operating Reserve	\$48,734	\$38,635	\$38,635	\$38,635	\$38,635	\$0	0.00%
	Reserves Total	\$103,409	\$93,310	\$93,310	\$93,310	\$93,310	\$0	0.00%
	Revenue							
3100	Property Tax/Assessments	\$43,130	-\$142,550	-\$142,550	\$10,086	\$10,086	\$152,636	1513.40%
3150	Interest	\$966	\$216	\$216	\$0	\$0	-\$216	0.00%
3300	Transfers In	\$418	\$0	\$0	\$19,658	\$19,658	\$19,658	100.00%
	Revenue Total	\$44,514	-\$142,334	-\$142,334	\$29,743	\$29,743	\$172,077	578.54%
	Expense							
4010	Payroll Tax Expense	\$0	\$0	\$0	\$1,652	\$1,652	\$1,652	100.00%
4120	Employee Benefits	\$0	\$0	\$0	\$4,037	\$4,037	\$4,037	100.00%
4130	PERS-Retirement	\$0	\$0	\$0	\$838	\$838	\$838	100.00%
4150	Workers Compensation	\$0	\$0	\$0	\$1,561	\$1,561	\$1,561	100.00%
5011	Salary Expense-Full Time	\$0	\$0	\$0	\$12,396	\$12,396	\$12,396	100.00%
5012	Salary Expense-Part Time	\$0	\$0	\$0	\$6,231	\$6,231	\$6,231	100.00%
	Salary and Benefits Total	\$0	\$0	\$0	\$26,715	\$26,715	\$26,715	100.00%
5110	Custodial Supplies	\$0	\$0	\$0	\$1,100	\$1,100	\$1,100	100.00%
5121	Equipment Services	\$0	\$0	\$0	\$500	\$500	\$500	100.00%
5132	Government Fees & Permits	\$757	\$757	\$757	\$757	\$757	\$0	0.00%
5136	Playground Equipment	\$0	\$0	\$0	\$500	\$500	\$500	100.00%
5137	Park/Field Supplies	\$0	\$0	\$0	\$300	\$300	\$300	100.00%
5138	Irrigation Supplies	\$0	\$0	\$0	\$500	\$500	\$500	100.00%
5139	Small Tools	\$0	\$0	\$0	\$500	\$500	\$500	100.00%
5140	Landscape Supplies	\$0	\$0	\$0	\$850	\$850	\$850	100.00%
5142	Contract Service	\$0	\$0	\$0	\$10,933	\$10,933	\$10,933	100.00%
5150	Chemical Supplies	\$0	\$0	\$0	\$800	\$800	\$800	100.00%
5220	Fuel Expense	\$0	\$0	\$0	\$350	\$350	\$350	100.00%
5242	Water Expense	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500	100.00%
5244	Utility: Electric	\$0	\$0	\$0	\$4,200	\$4,200	\$4,200	100.00%
5260	Engineering Report Fees	\$578	\$638	\$638	\$639	\$639	\$1	0.16%
5265	Administrative Overhead	\$0	\$0	\$0	\$36,582	\$36,582	\$36,582	100.00%
	Services and Supplies Total	\$1,335	\$1,394	\$1,394	\$66,010	\$66,010	\$64,616	97.89%
	Expense Total	\$1,335	\$1,394	\$1,394	\$92,725	\$92,725	\$91,331	98.50%
	Net Difference Total	\$43,179	-\$143,728	-\$143,728	-\$62,982	-\$62,982	\$80,746	128.21%
058	Carson Creek (LLAD) Ending Balance	\$205,913	\$62,185	\$62,185	\$150,719	\$150,719	\$88,535	58.74%

General Ledger
 LLAD Budget vs. Actual Summary
 FY2022 Quarter 3 Financials



Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
Stonegate Village (LLAD)						
Revenue	\$62,948	\$23,094	\$41,416	\$41,416	\$18,322	44.24%
Expense	\$36,910	\$18,672	\$80,350	\$80,350	\$61,678	76.76%
Stonegate Village (LLAD) Net Difference	\$26,038	\$4,422	-\$38,934	-\$38,934	-\$43,356	-111.36%
Green Valley Hills (LLAD)						
Revenue	\$17,530	\$9,894	\$17,390	\$17,390	\$7,496	43.11%
Expense	\$19,871	\$8,343	\$21,264	\$21,264	\$12,920	60.76%
Green Valley Hills (LLAD) Net Difference	-\$2,341	\$1,550	-\$3,874	-\$3,874	-\$5,424	-140.01%
Promontory Village 6 (LLAD)						
Revenue	\$559,490	\$183,283	\$685,557	\$685,557	\$502,274	73.27%
Expense	\$426,426	\$317,216	\$665,352	\$665,352	\$348,135	52.32%
Promontory Village 6 (LLAD) Net Difference	\$133,064	-\$133,934	\$20,205	\$20,205	\$154,139	762.87%
Oakridge Village (LLAD)						
Revenue	\$17,513	\$10,025	\$16,749	\$16,749	\$6,723	40.14%
Expense	\$23,458	\$5,272	\$16,713	\$16,713	\$11,440	68.45%
Oakridge Village (LLAD) Net Difference	-\$5,945	\$4,753	\$36	\$36	-\$4,717	-13058.83%
Oaktree Village (LLAD)						
Revenue	\$16,448	\$6,797	\$11,273	\$11,273	\$4,475	39.70%
Expense	\$7,020	\$5,877	\$12,600	\$12,600	\$6,723	53.36%
Oaktree Village (LLAD) Net Difference	\$9,428	\$920	-\$1,327	-\$1,327	-\$2,248	-169.32%
Crescent Ridge (LLAD)						
Revenue	\$24,245	\$14,286	\$26,308	\$26,308	\$12,023	45.70%
Expense	\$25,250	\$16,631	\$26,805	\$26,805	\$10,174	37.96%
Crescent Ridge (LLAD) Net Difference	-\$1,004	-\$2,345	-\$497	-\$497	\$1,848	371.91%
La Cresta (LLAD)						
Revenue	\$16,632	\$9,472	\$16,532	\$16,532	\$7,060	42.71%
Expense	\$9,690	\$3,635	\$15,139	\$15,139	\$11,504	75.99%
La Cresta (LLAD) Net Difference	\$6,942	\$5,837	\$1,393	\$1,393	-\$4,444	-319.04%
Lake Forest (LLAD)						
Revenue	\$9,377	\$5,454	\$9,640	\$9,640	\$4,186	43.42%
Expense	\$13,449	\$9,487	\$14,891	\$14,891	\$5,405	36.29%
Lake Forest (LLAD) Net Difference	-\$4,071	-\$4,032	-\$5,251	-\$5,251	-\$1,219	-23.21%
Marina Village (LLAD)						
Revenue	\$4,947	\$3,009	\$4,993	\$4,993	\$1,984	39.74%
Expense	\$2,894	\$1,991	\$2,862	\$2,862	\$871	30.43%
Marina Village (LLAD) Net Difference	\$2,052	\$1,018	\$2,131	\$2,131	\$1,113	52.24%
Francisco Oaks (LLAD)						
Revenue	\$8,157	\$10,781	\$19,021	\$19,021	\$8,240	43.32%
Expense	\$12,122	\$6,862	\$17,200	\$17,200	\$10,338	60.11%
Francisco Oaks (LLAD) Net Difference	-\$3,964	\$3,919	\$1,821	\$1,821	-\$2,098	-115.16%

General Ledger
 LLAD Budget vs. Actual Summary
 FY2022 Quarter 3 Financials



Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
Highland Hills 13(LLAD)						
Revenue	\$11,953	\$11,799	\$21,038	\$21,038	\$9,239	43.92%
Expense	\$12,625	\$9,907	\$15,497	\$15,497	\$5,591	36.08%
Highland Hills 13(LLAD) Net Difference	-\$671	\$1,892	\$5,540	\$5,540	\$3,648	65.85%
Laurel/Hollow Oaks (LLAD)						
Revenue	\$13,866	\$24,172	\$51,467	\$51,467	\$27,296	53.03%
Expense	\$22,752	\$16,212	\$44,387	\$44,387	\$28,175	63.48%
Laurel/Hollow Oaks (LLAD) Net Difference	-\$8,886	\$7,960	\$7,080	\$7,080	-\$880	-12.43%
Wild Oaks Park (LLAD)						
Revenue	\$9,990	\$4,319	\$10,483	\$10,483	\$6,164	58.80%
Expense	\$13,084	\$10,532	\$28,110	\$28,110	\$17,578	62.53%
Wild Oaks Park (LLAD) Net Difference	-\$3,093	-\$6,213	-\$17,627	-\$17,627	-\$11,414	-64.75%
Silva Valley (LLAD)						
Revenue	\$83,307	\$61,014	\$116,882	\$116,882	\$55,868	47.80%
Expense	\$72,260	\$39,532	\$100,594	\$100,594	\$61,061	60.70%
Silva Valley (LLAD) Net Difference	\$11,047	\$21,482	\$16,289	\$16,289	-\$5,193	-31.88%
Bass Lake Village A (LLAD)						
Revenue	\$28,261	\$46,141	\$27,942	\$27,942	-\$18,199	-65.13%
Expense	\$28,454	\$18,391	\$27,996	\$27,996	\$9,605	34.31%
Bass Lake Village A (LLAD) Net Difference	-\$192	\$27,750	-\$54	-\$54	-\$27,804	-51489.22%
Roadways (LLAD)						
Revenue	\$159,558	\$91,548	\$158,309	\$158,309	\$66,761	42.17%
Expense	\$64,607	\$41,338	\$373,919	\$373,919	\$332,581	88.94%
Roadways (LLAD) Net Difference	\$94,951	\$50,210	-\$215,610	-\$215,610	-\$265,820	-123.29%
Highland Hills 1 2&4 (LLAD)						
Revenue	\$2,106	\$5,627	\$8,775	\$8,775	\$3,148	35.88%
Expense	\$8,636	\$10,841	\$15,496	\$15,496	\$4,655	30.04%
Highland Hills 1 2&4 (LLAD) Net Difference	-\$6,530	-\$5,214	-\$6,721	-\$6,721	-\$1,507	-22.42%
Creekside Greens (LLAD)						
Revenue	\$75,681	\$59,876	\$109,068	\$109,068	\$49,191	45.10%
Expense	\$57,301	\$58,513	\$86,111	\$86,111	\$27,598	32.05%
Creekside Greens (LLAD) Net Difference	\$18,380	\$1,364	\$22,957	\$22,957	\$21,593	94.06%
Bass Lake Zone B (LLAD)						
Revenue	\$28,617	\$11,714	\$19,806	\$19,806	\$8,092	40.86%
Expense	\$25,538	\$26,767	\$19,807	\$19,807	-\$6,961	-35.14%
Bass Lake Zone B (LLAD) Net Difference	\$3,080	-\$15,054	\$0	\$0	\$15,053	3584111.90%
HV/Hills/Sterlingshire (LLAD)						
Revenue	\$49,192	\$31,292	\$57,868	\$57,868	\$26,576	45.92%
Expense	\$53,873	\$33,938	\$56,711	\$56,711	\$22,773	40.16%
HV/Hills/Sterlingshire (LLAD) Net Differenc	-\$4,680	-\$2,645	\$1,157	\$1,157	\$3,803	328.58%

General Ledger
 LLAD Budget vs. Actual Summary
 FY2022 Quarter 3 Financials



Description	Prior Year Actual FY21	YTD Actual FY22	Original Budget FY22	Revised Budget FY22	Variance	% Variance
EDH Blvd.Commercial(LLAD)						
Revenue	\$89,000	\$72,321	\$115,454	\$115,454	\$43,133	37.36%
Expense	\$61,339	\$95,473	\$93,963	\$93,963	-\$1,510	-1.61%
EDH Blvd.Commercial(LLAD) Net Difference	\$27,661	-\$23,152	\$21,491	\$21,491	\$44,643	207.73%
Euer Ranch (LLAD)						
Revenue	\$12	\$3	\$0	\$0	-\$3	0.00%
Euer Ranch (LLAD) Net Difference	\$12	\$3	\$0	\$0	-\$3	0.00%
Valley View (LLAD)						
Revenue	\$137,661	\$151,817	\$304,164	\$304,164	\$152,347	50.09%
Expense	\$105,587	\$92,525	\$252,821	\$252,821	\$160,296	63.40%
Valley View (LLAD) Net Difference	\$32,074	\$59,292	\$51,343	\$51,343	-\$7,949	-15.48%
West Valley (Blackstone LLAD)						
Revenue	\$70	\$21	\$0	\$0	-\$21	0.00%
West Valley (Blackstone LLAD) Net Difference	\$70	\$21	\$0	\$0	-\$21	0.00%
Sierra View (Bell Ranch LLAD)						
Revenue	\$12	\$3	\$0	\$0	-\$3	0.00%
Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Sierra View (Bell Ranch LLAD) Net Difference	\$12	\$3	\$0	\$0	-\$3	0.00%
Bass Lake Hills (LLAD)						
Revenue	\$86	\$25	\$0	\$0	-\$25	0.00%
Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Bass Lake Hills (LLAD) Net Difference	\$86	\$25	\$0	\$0	-\$25	0.00%
Silver Dove (Hawkview LLAD)						
Revenue	\$13	\$4	\$0	\$0	-\$4	0.00%
Silver Dove (Hawkview LLAD) Net Difference	\$13	\$4	\$0	\$0	-\$4	0.00%
Lesarra (Shell LLAD)						
Revenue	\$44	\$13	\$0	\$0	-\$13	0.00%
Lesarra (Shell LLAD) Net Difference	\$44	\$13	\$0	\$0	-\$13	0.00%
Lake Forest Park (LLAD)						
Revenue	\$128,582	\$71,857	\$134,525	\$134,525	\$62,668	46.58%
Expense	\$78,598	\$65,243	\$133,638	\$133,638	\$68,396	51.18%
Lake Forest Park (LLAD) Net Difference	\$49,985	\$6,615	\$887	\$887	-\$5,728	-645.65%
Windsor Point Park (LLAD)						
Revenue	\$32,709	\$11,344	\$21,295	\$21,295	\$9,952	46.73%
Expense	\$15,674	\$15,838	\$23,718	\$23,718	\$7,881	33.23%
Windsor Point Park (LLAD) Net Difference	\$17,034	-\$4,494	-\$2,423	-\$2,423	\$2,071	85.46%
Carson Creek (LLAD)						
Revenue	\$44,514	-\$142,334	\$29,743	\$29,743	\$172,077	578.54%
Expense	\$1,335	\$1,394	\$92,725	\$92,725	\$91,331	98.50%
Carson Creek (LLAD) Net Difference	\$43,179	-\$143,728	-\$62,982	-\$62,982	\$80,746	128.21%
Revenue Total	\$1,632,526	\$788,669	\$2,035,698	\$2,035,698	\$1,247,029	61.26%
Expense Total	\$1,198,752	\$930,428	\$2,238,667	\$2,238,667	\$1,308,240	58.44%
LLAD Total Net Difference	\$433,774	-\$141,758	-\$202,969	-\$202,969	-\$61,211	-30.16%



THE HEART OF
EL DORADO HILLS
A COMMUNITY SERVICES DISTRICT

TREASURY REPORT

March 31, 2022

BOARD OF DIRECTORS

MICHAEL MARTINELLI– PRESIDENT

NOELLE MATTOCK – VICE PRESIDENT

HEIDI HANNAMAN-DIRECTOR

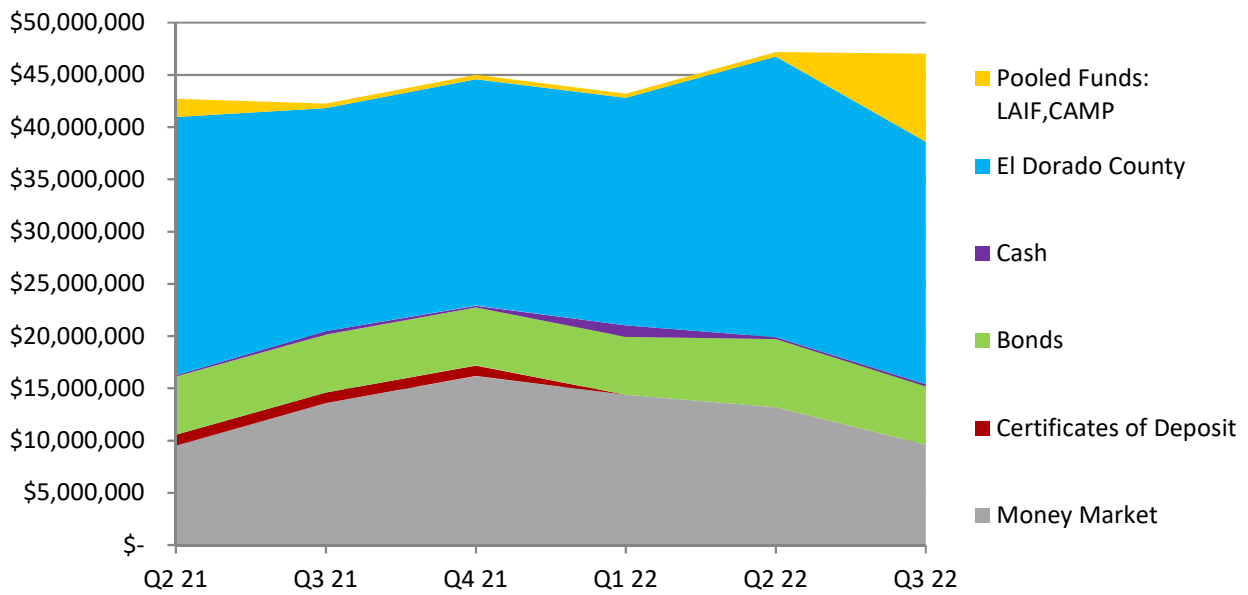
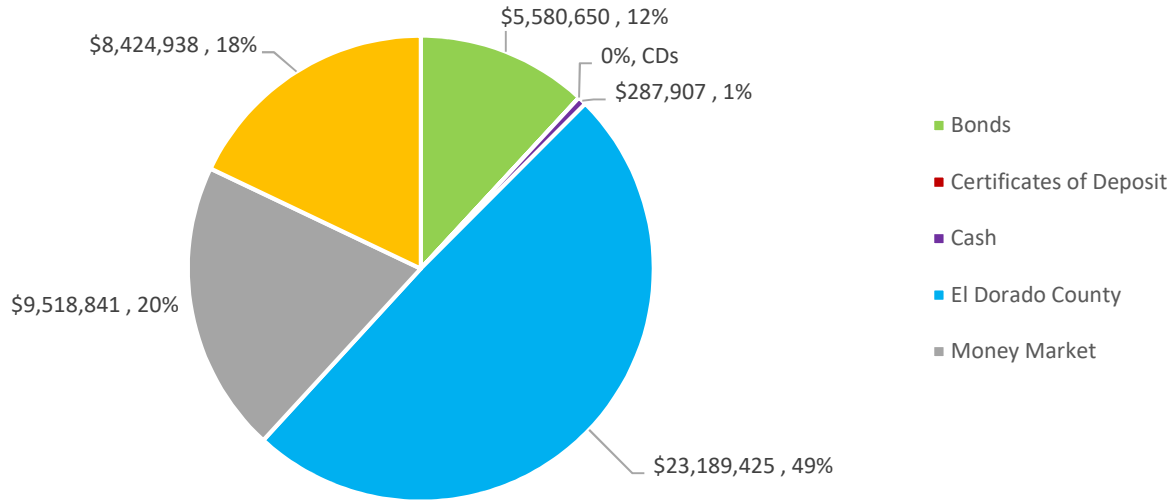
SEAN HANSEN – DIRECTOR

BENJAMIN PAULSEN – DIRECTOR

GENERAL MANAGER, KEVIN A. LOEWEN

DIRECTOR OF ADMIN & FINANCE, TERI GOTRO

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
INVESTMENTS BY TYPE
FOR PERIOD ENDED MARCH 31, 2022**




**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
SUMMARY
FOR THE PERIOD ENDING MARCH 31, 2022**

INVESTMENT PORTFOLIO	BOOK VALUE	MARKET VALUE
EL DORADO COUNTY TREASURER	\$ 23,189,425	\$ 22,599,350
CAMP-INVESTMENT POOL	13,275	13,275
LAIF - INVESTMENT POOL	8,411,662	8,411,662
FIVE STAR BANK-PETTY (Reconciled Balance)	5,000	5,000
FIVE STAR BANK (Reconciled Balance)	9,801,748	9,887,000
STIFEL SECURITIES	5,580,650	5,580,650
WELLS FARGO INVESTMENTS	-	-
TOTAL GENERAL PORTFOLIO	\$ 47,001,760	\$ 46,496,938

FIDUCIARY PORTFOLIO	BOOK VALUE	MARKET VALUE
FIDUCIARY FUNDS, CALPERS PENSION	10,118,290	10,118,290
FIDUCIARY FUNDS, CALPERS OPEB TRUST	2,799,329	2,799,329
TOTAL GENERAL PORTFOLIO	\$ 12,917,619	\$ 12,917,619

1. I hereby certify that the investments are in compliance with the investment policy adopted by the governing board.
2. The District has the ability to meet its budgeted expenditures for the next six months.
3. The market values for funds held in checking accounts and money market funds does not change.
4. The book value for County Pool is the withdrawal value provided by the County Treasurer.
5. The market value of funds held by the County Treasurer equates to the District's pro-rata share of the market value of the entire County investment pool.
6. The fiscal agent provided the market values for investments held in their accounts.
7. The checking accounts include checking and certificates of deposit accounts held in the name of the District.
8. The fiduciary funds with CalPERS are restricted long-term assets and are not considered a current financial resource. Pension values reported are as of most recent Actuarial Report through June 30, 2020.
9. This report meets the requirements of Government Code Section 53646.

DocuSigned by:

 4/28/2022
 4757DCB757CB4B6
 Prepared by:
 Teri L. Gotro, Director of Administration & Finance

DocuSigned by:

 4/28/2022
 CB8458688CF3444
 Authorized by:
 Kevin A. Loewen, General Manager

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
INVESTMENT PORTFOLIO
FOR THE PERIOD ENDING MARCH 31, 2022**

	Par Value	Mkt Value	Rating	Coupon/ Yield	Days to maturity	Maturity Date	% of Portfolio
State of CA Local Agency Invest Fund							
LAIF	8,411,662	8,411,662		0.32%	1		18.09%
El Dorado County							
El Dorado County	23,189,425	22,599,350		0.47%	699		48.60%
Municipal Bonds							
Ontario Intl Arpt Auth Rev	500,000	502,890	AA	0.84%	379	05/15/23	1.08%
Pomona Pension Obligation Series	500,000	513,015	AA-	1.35%	1218	08/01/25	1.10%
Transbay Joint Pwrs	1,000,000	998,810	A-	1.85%	549	10/01/23	2.15%
Medium Term Notes							
Wells Fargo: Medium Term Note	965,000	954,655	A	2.15%	517	04/30/23	2.05%
Wells Fargo: Medium Term Note	1,000,000	973,620	A	2.50%	1125	04/30/25	2.09%
Credit Agricole CIB Medium Term Note	750,000	690,675	A+	1.00%	1231	08/14/25	1.49%
Goldman Sachs: Medium Term Note	500,000	484,640	AA	1.10%	632	12/23/23	1.04%
Goldman Sachs: Medium Term Note	500,000	462,345	AA	2.00%	1718	12/14/26	0.99%
Money Market Accounts							
Five Star	9,518,841	9,604,094		0.22%	1		20.66%
CAMP	13,275	13,275		0.05%	1		0.03%
Cash							
Five Star-Regular Checking	282,907	282,907		0.00%	1		0.61%
Five Star-Petty Cash	5,000	5,000		0.00%	1		0.01%
Total Treasury	<u>\$ 47,136,110</u>	<u>\$46,496,938</u>					<u>100%</u>

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
FUNDS IN COUNTY TREASURY
FOR THE PERIOD ENDING MARCH 31, 2022**

Fund	Fund Number	Account Number	1st Qtr	2nd Qtr	3rd Qtr	YTD Interest Earned	Fund Total
General Fund	001	1060	210.40	205.21	1,057.60	1,473.21	653,954.97
CC&R's	011	1060	2.22	3.12	19.61	24.95	5,009.28
Impact Fees	018	1060	11,576.49	15,893.85	17,697.84	45,168.18	22,432,411.15
Stonegate	020	1060	0.85	0.58	4.87	6.30	2,107.30
Green Valley	021	1060	0.28	0.39	2.24	2.91	993.32
Promontory	022	1060	4.55	6.85	38.71	50.11	17,740.01
Oakridge	023	1060	0.98	0.38	2.47	3.83	1,454.36
Oaktree	024	1060	0.52	0.34	1.59	2.45	879.51
Crescent	026	1060	0.51	0.54	3.29	4.34	1,819.09
La Cresta	027	1060	0.40	0.43	2.27	3.10	1,123.98
Lake Forest	030	1060	0.38	0.24	1.32	1.94	433.05
Marina Village	031	1060	0.28	0.23	0.96	1.47	843.36
Francisco Oaks	032	1060	0.35	0.28	2.98	3.61	4,648.65
Highland Hills 3	035	1060	0.49	0.15	2.67	3.31	1,591.67
Hollow Oaks	037	1060	0.30	0.29	4.94	5.53	2,567.48
Wild Oaks Park	038	1060	0.35	0.18	0.99	1.52	(137.98)
Silva Valley	039	1060	1.28	1.41	12.38	15.07	6,301.08
Bass Lake A	040	1060	0.56	1.16	9.59	11.31	4,120.18
Roadways	041	1060	2.04	3.12	18.70	23.86	6,926.35
Highland Hills 1,2,4	042	1060	0.28	0.29	1.45	2.02	1,150.83
Creekside Greens	043	1060	0.99	2.37	12.51	15.87	5,021.78
Bass Lake B	045	1060	0.52	0.33	2.50	3.35	1,271.55
Highland View	047	1060	1.12	1.47	6.86	9.45	3,669.92
EDH Blvd.	048	1060	1.82	1.89	15.29	19.00	8,344.07
Valley View	050	1060	1.06	5.39	31.78	38.23	11,851.73
Lake Forest	056	1060	1.31	2.43	14.74	18.48	6,504.93
Windsor Point Park	057	1060	0.50	0.39	2.51	3.40	1,450.42
Carson Creek	058	1060	0.54	0.31	1.52	2.37	555.42
Saratoga CFD		1060		1			4,817.67

Total Funds in County Investment Pool \$ 11,811 \$ 16,135 \$ 18,974 46,919 \$ 23,189,425

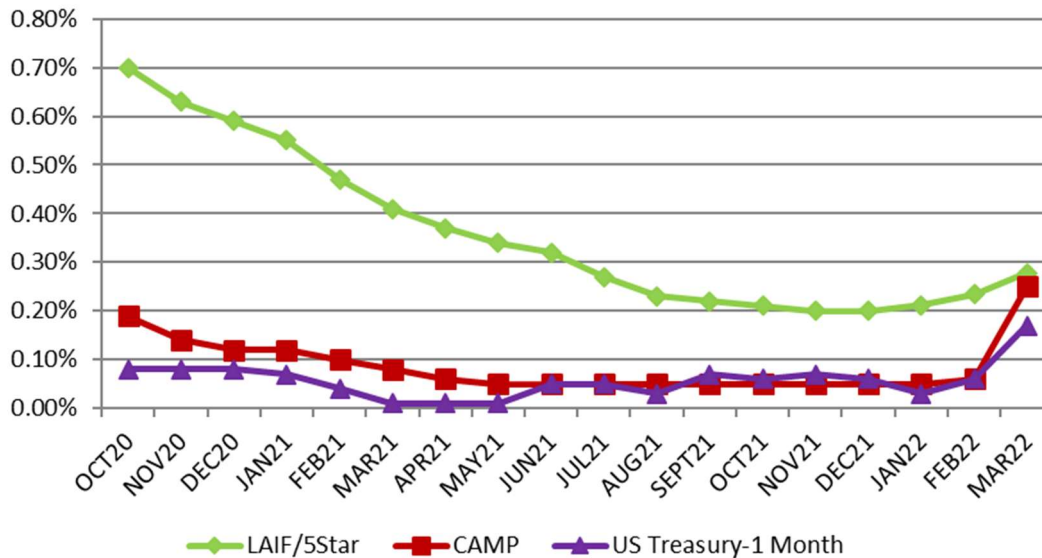
Annualized Yield for Quarter Ended 12/31/2021 **0.36%**
Annualized Yield for Quarter Ended 3/31/2022 **0.47%**

Note 1: Market value share equates to the District's pro-rata share of the market value of the entire County Pool.

**EL DORAD HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
FUNDS WITH BANKING INSTITUTIONS
FOR THE PERIOD ENDING MARCH 31, 2022**

Institution	Account Name	Interest Earned	Reconciled Balance	Bank Balance	Interest Rate	Maturity Date
Five Star	El Dorado Hills CSD - Petty Cash Public Checking Account	\$ -	\$ 5,000	\$ 5,000	0.00%	N/A
Five Star Bank	El Dorado Hills CSD -Operating Public Checking Account	-	-	282,907	0.00%	NA
Five Star Bank	El Dorado Hills CSD - Operating Public Money Market	23,142	9,801,748	9,604,093	0.27%	N/A
Total All Banking Institutions		\$ 23,142	\$ 9,806,748	\$ 9,892,000		

**YIELDS COMPARISON
(EFFECTIVE YIELD RATE TREND)
FOR THE PERIOD ENDED MARCH 31, 2022**



**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
FUNDS IN INVESTMENT POOL
FOR THE PERIOD ENDING MARCH 31, 2022**

Pooled Money Investment Accounts	YTD Interest		Book Value	Market Value	Effective Yield
	Earned				
CAMP	\$	7	\$ 13,275	\$ 13,275	0.25%
LAIF Investment Pool		5,435	\$ 8,411,662	\$ 8,411,662	0.32%
Total All Pooled Funds	\$	5,443	\$ 8,424,938	\$ 8,424,938	

Note 1: Book value for pooled funds is the contractual withdrawal amount.

Note 2: Market value share equates to the District's pro-rata share of the market value of the entire Pool.

Note 3: Effective yield as of quarter end.

CAMP Cash Reserve Portfolio

Current Annualized Yield: .05%

Monthly Distribution Yields

	2014	2015	2016	2017	2018	2019	2020	2021	2021
January	0.06%	0.07%	0.38%	0.85%	1.43%	2.60%	1.78%	0.12%	0.05%
February	0.07%	0.06%	0.45%	0.85%	1.50%	2.64%	1.75%	0.10%	0.06%
March	0.06%	0.07%	0.50%	0.89%	1.62%	2.61%	1.50%	0.08%	0.25%
April	0.05%	0.08%	0.48%	0.96%	1.84%	2.55%	0.98%	0.06%	
May	0.06%	0.08%	0.49%	0.97%	1.95%	2.52%	0.67%	0.05%	
June	0.06%	0.09%	0.51%	1.05%	2.05%	2.48%	0.51%	0.05%	
July	0.05%	0.10%	0.55%	1.12%	2.11%	2.42%	0.37%	0.05%	
August	0.06%	0.11%	0.64%	1.14%	2.12%	2.28%	0.30%	0.05%	
September	0.05%	0.13%	0.64%	1.15%	2.14%	2.22%	0.27%	0.05%	
October	0.05%	0.14%	0.66%	1.17%	2.27%	2.05%	0.19%	0.05%	
November	0.05%	0.15%	0.66%	1.20%	2.36%	1.88%	0.14%	0.05%	
December	0.05%	0.23%	0.72%	1.29%	2.46%	1.80%	0.12%	0.05%	

LAIF Pooled Money Investment Account

PMIA Average Monthly Yields

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2015	0.262	0.266	0.278	0.283	0.29	0.299	0.32	0.33	0.337	0.357	0.374	0.400
2016	0.446	0.467	0.506	0.525	0.552	0.576	0.588	0.614	0.634	0.654	0.678	0.719
2017	0.751	0.777	0.821	0.884	0.925	0.978	1.051	1.084	1.111	1.143	1.172	1.239
2018	1.35	1.412	1.524	1.661	1.755	1.854	1.944	1.998	2.063	2.144	2.208	2.291
2019	2.355	2.392	2.436	2.445	2.449	2.428	2.379	2.341	2.800	2.190	2.103	2.043
2020	1.967	1.912	1.787	1.648	1.363	1.217	0.920	0.784	0.685	0.620	0.576	0.540
2021	0.458	0.407	0.357	0.339	0.315	0.262	0.221	0.221	0.206	0.203	0.203	0.212
2022	0.212	0.234	0.278									

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
FUNDS INVESTED - WELLS FARGO
FOR THE PERIOD ENDING MARCH 31, 2022**

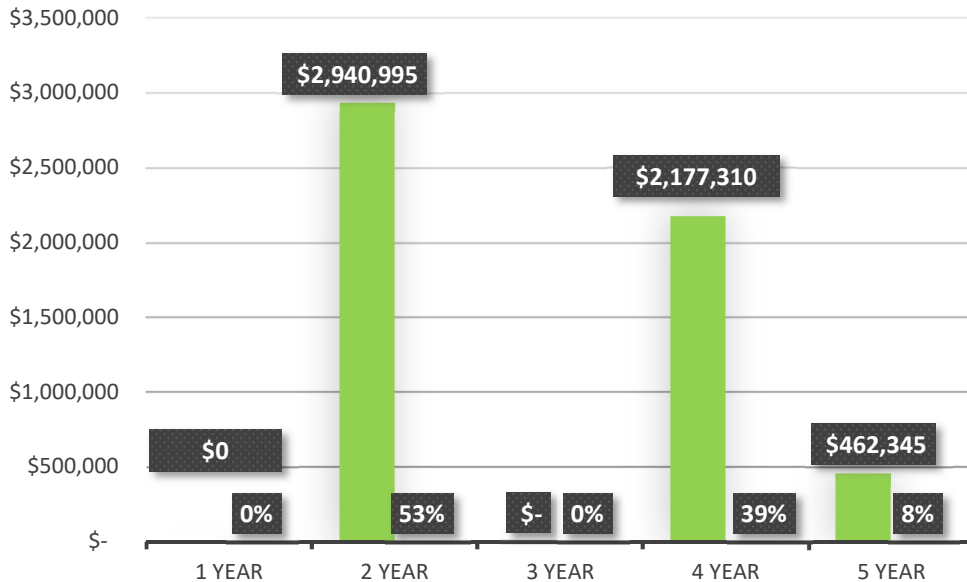
Investment	YTD Interest/ Dividends		Current	Par	Market Value	Coupon/ Yield	Maturity Date
WELLS FARGO							
CERTIFICATES OF DEPOSIT							
Comenity Capital Bank	970			-	-	1.65%	09/27/21
Capital One	1,664			-	-	1.70%	09/28/21
Capital One Bank USA	1,664			-	-	1.70%	09/28/21
Wells Fargo Bank	991			-	-	1.70%	09/28/21
MONEY MARKET MUTUAL FUNDS	1.12				-	0.01%	30 day simple yield
Total Wells Fargo Investments	<u>\$ 5,290</u>	<u>\$</u>		<u>-</u>	<u>\$</u>		<u>-</u>

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
FUNDS INVESTED – BONDS/CDs
FOR THE PERIOD ENDING MARCH 31, 2022**

Investment	YTD Interest/ Dividends Earned	Current Par	Current Value	Coupon/ Yield	Maturity Date	Call Date
Stifel Financial						
Alabama Pwr Co	16,742	-	-		03/30/22	
Transbay Joint Pwrs	-	1,000,000	998,810	1.85%	10/01/23	
Wells Fargo: Medium Term Note	10,374	965,000	954,655	2.15%	04/30/23	
Wells Fargo: Medium Term Note	12,500	1,000,000	973,620	2.50%	04/30/25	
Credit Agricole CIB Medium Term Note	7,500	750,000	690,675	1.00%	08/14/25	
Ontario Intl Arpt Auth Rev	6,585	500,000	502,890	0.84%	05/15/23	
Pomona Pension Obligation Series	20,000	500,000	513,015	1.35%	08/01/25	
Goldman Sachs: Medium Term Note	-	500,000	484,640	1.10%	12/23/23	
Goldman Sachs: Medium Term Note	-	500,000	462,345	2.00%	12/14/26	
Cash	-	-	-			
Total Stifel Financial Investments	<u>\$ 73,700</u>	<u>\$ 5,715,000</u>	<u>\$ 5,580,650</u>			

* Stifel Investments table only includes Interest and Dividends Earned that have been paid out to the District. Change in Portfolio value is not included since the District anticipates holding all Bonds until maturity.

**INVESTMENTS BY MATURITY DATE
(MARKET VALUE)
FOR THE PERIOD ENDED MARCH 31, 2022**



**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
FUNDS INVESTED – FIDUCIARY FUNDS
FOR THE PERIOD ENDING MARCH 31, 2022**

Fiduciary Investment Accounts	YTD Investment		Yield
	Earnings	Market Value	
CalPERS, Pension Fund	\$ -	\$ 10,118,290	7.00%
CalPERS, California Employer's Retiree Benefit Trust Fund	\$ (14,312)	\$ 2,799,329	7.58%
Total All Fiduciary Funds	\$ (14,312)	\$ 12,917,619	

Note 1: Market value for the Pension Fund is from the most recent CalPERS Actuarial Report as of June 30, 2020. Current investment earnings value is unavailable for this Fund.

Note 2: Funds invested with CalPERS for Pension and Retiree Benefits are restricted long-term assets and are not considered a current financial resource. These funds are reflected in the annual APCR.

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors
From: Teri Gotro, Director of Administration & Finance
Meeting Date: May 12, 2022
Report Date: May 05, 2022
Subject: **Promontory LLAD #22 General Fund Benefit Update**

Recommended Action:

Receive and File update to Board on Promontory LLAD Funding.

Background:

Promontory LLAD was formed in 2002. During the formation process the Assessment Engineers established a General Fund Benefit equal to 20% of the operating cost of the LLAD. In year 2011 of the LLAD operation it was recognized that the assessments were not able to cover the reserves and operation costs for the Community Park. On April 14, 2011 the District Board approved to adjust the General Benefit to 75% to allow for full funding of the LLAD. The District continued to inflate the General Benefit to a level of 50-55% through FY22.

Discussion:

Promontory struggles to maintain the deferred maintenance reserves at the level suggested by the Browning Reserve Study. For FY23, the reserves are short \$603,768. It should be also noted that in recent years there have been large contributions of the General Fund to address replacement of assets, such as for the synthetic turf replacement. The current assessments, even at the maximum, are not at a level to maintain operations and build the reserve to replace future assets. Operations, repairs and replacement of assets will continue to increase most likely faster than the inflationary factor built into the annual assessment. The first chart below shows if we continue with the current contribution of 55% then in five years we will have a \$711k shortage of reserves. This needs to be brought to the Board's attention so actions can be taken to minimize the impact to the District in forthcoming years.

Staff discussed the history and ongoing concerns with the Administration and Finance Committee. Staff's initial recommendation was to increase the District's general fund contribution to 82% for the next 5 years to balance the reserve funds and have a healthy deferred maintenance reserve that will be needed to replace future assets in the Community Park (see Chart #2). The Committee

asked that staff review the opportunity costs associated with this additional contribution and research the cost recovery of field rentals to sports groups and bring the analysis back to the full Board to review. In doing so, staff have realized it may be a deeper-rooted problem that underlies the ongoing issue of keeping promontory’s funds at a level to maintain and replace assets as they retire. Promontory includes a full size synthetic turf athletic field and two natural grass softball fields that are used year-round by sports organizations. The District’s current cost recovery policy requires sports organizations to pay fees that are within the range of 60-99% cost recovery, meaning they have limited support from the General Fund. In reviewing the current practice of having a monthly fee cap that, once reached, allows the sports groups to reserve addition field space for no additional cost. It is recognized that this caps at a rate that does not necessarily lend to the 60-99% cost recovery range. The District’s fee schedule for sports organizations needs to be reviewed and updated to meet the current cost recovery policy before any further actions can be taken on adjusting the general fund contribution for Promontory Park LLAD. Staff’s recommendation is to put the option of increasing the general fund contribution on hold while we revisit the cost recovery for field rentals to sports organizations.

Chart 1:

Current General Fund contribution of 55% will continue to be reduced until there is no longer a reserve to support the LLAD.

Promontory LLAD		55%						
	Unrestricted Fund			Operating Expenditures	Operating Reserve Contribution	Deferred Maint Reserve Contribution	Capital Expenditures	Unrestricted Fund Balance 6/30
	Balance 7/1	Assessments	GF Contribution					
FY2023	\$ 467,483	\$ 335,184	\$ 296,863	\$ 497,049	\$ 207,104	\$ 260,379	\$ 45,562	\$ 89,436
FY2024	\$ 89,436	\$ 345,240	\$ 281,578	\$ 511,960	\$ 6,213	\$ 324,751	\$ 66,336	\$ (193,007)
FY2025	\$ (193,007)	\$ 355,597	\$ 290,026	\$ 527,319	\$ 6,400	\$ 219,040	\$ 27,459	\$ (327,602)
FY2026	\$ (327,602)	\$ 366,265	\$ 298,726	\$ 543,139	\$ 6,591	\$ 219,172	\$ 27,328	\$ (458,842)
FY2027	\$ (458,842)	\$ 377,253	\$ 307,688	\$ 559,433	\$ 6,789	\$ 136,832	\$ 109,669	\$ (586,624)
FY2028	\$ (586,624)	\$ 388,570	\$ 316,919	\$ 576,216	\$ 6,993	\$ 151,221	\$ 95,279	\$ (710,844)

* Assessments and Operating Expenditures include an annual 3% multiplier

Chart #2:

With an 82% contribution, the reserves would be fully funded over a 5 year period.

Promontory LLAD		82%						
	Unrestricted Fund			Operating Expenditures	Operating Reserve Contribution	Deferred Maint Reserve Contribution	Capital Expenditures	Unrestricted Fund Balance 6/30
	Balance 7/1	Assessments	GF Contribution					
FY2023	\$ 467,483	\$ 335,184	\$ 296,863	\$ 497,049	\$ 207,104	\$ 864,147	\$ 45,562	\$ (514,332)
FY2024	\$ (514,332)	\$ 345,240	\$ 419,808	\$ 511,960	\$ 6,213	\$ (279,017)	\$ 66,336	\$ (54,777)
FY2025	\$ (54,777)	\$ 355,597	\$ 432,402	\$ 527,319	\$ 6,400	\$ 219,040	\$ 27,459	\$ (46,997)
FY2026	\$ (46,997)	\$ 366,265	\$ 445,374	\$ 543,139	\$ 6,591	\$ 219,172	\$ 27,328	\$ (31,589)
FY2027	\$ (31,589)	\$ 377,253	\$ 458,735	\$ 559,433	\$ 6,789	\$ 136,832	\$ 109,669	\$ (8,324)
FY2028	\$ (8,324)	\$ 388,570	\$ 472,497	\$ 576,216	\$ 6,993	\$ 151,221	\$ 95,279	\$ 23,034

* Assessments and Operating Expenditures include an annual 3% multiplier

Master Plan Recommendations:

F.4 Develop and adhere to a long-term capital spending plan that results in a balance budget.

F.6 Practice fiscal responsibility in all acquisitions, in particular the early stages of the sale and expenditure.

Fiscal Impact:

No fiscal impact at this time.



**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors

From: Kevin A. Loewen, General Manager

Prepared By: Brittany DiTonno, Executive Assistant/Clerk of the Board

Meeting Date: May 12, 2022

Report Date: April 29, 2022

Subject: **Board Member Training & Inter-Agency Meeting Representation Opportunities May - August 2022¹**

Trainings that qualify for Special District Risk Management Authority’s (SDRMA) Credit Incentive Program (CIP) are noted below.

For those training opportunities which will require travel reimbursement, per diem, or be eligible for a meeting stipend, the Board Director interested in attending shall pull this agenda item, identify the training/travel sought, and seek Board approval per Policy 4090.

Date	Title	City	CIP Qualified*
05/10/2022-05/12/2022	Overview of Special District Laws	Virtual Workshop	
05/17/2022-05/18/2022	Special Districts Legislative Days	Sacramento	
08/22/2022-08/25/2022	CSDA 2022 Annual Conference & Exhibitor Showcase	Palm Desert	

At the time of this report, there are no posted trainings available for June/July 2022 that are relevant for Board Directors through CSDA. Opportunities may arise at any time.

¹ Please be advised these events may be cancelled/rescheduled at any time.

*CIP qualification only applies to specific webinars/on-demand webinars per CSDA & SDRMA guidelines.



EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS REGULAR MEETING

April 14, 2022
MINUTES

Meeting Held Jointly In-Person and Via Zoom Virtual Conferencing Due to COVID-19 Restrictions

Board President, Michael Martinelli, called the meeting to order on Thursday, April 14, 2022, at 5:32 p.m., jointly in person at the Norm Rowett Pavilion at El Dorado Hills Community Services District (District), located at 1021 Harvard Way, El Dorado Hills, California and via Zoom Virtual Conferencing.

On-site attendees include the following:

Board Directors

- Michael Martinelli, President
- Noelle Mattock, Vice President
- Benjamin Paulsen, Director
- Sean Hansen, Director

District Staff

- Kevin A. Loewen, General Manager
- Brittany DiTonno, Executive Assistant/Clerk of the Board
- Teri Gotro, Director of Administration and Finance
- Jen Leal, Human Resources Manager
- Mark Hornstra, Director of Parks & Recreation
- Jeff Kernen, Staff Services Analyst
- Julia Griffin, Communications Specialist

Other Attendees

- David Tyra, Legal Counsel
- Taylor Hall-Vining, IT

General Public

Approximately 36 Members

Virtual attendees include the following:

Board Directors

- Heidi Hannaman, Director

District Staff

- Tauni Fessler, Principal Planner
- Ryan Kukkola, Interim Parks Superintendent

General Public

Approximately 15 Members

President Martinelli asked Vice President Mattock to lead the pledge of allegiance.

President Martinelli called for a moment of silence to honor American service members (military, law enforcement, fire and other emergency personnel).

ADOPTION OF AGENDA

President Martinelli called for the adoption of the Agenda.

Motion No. 1. Vice President Mattock moved and Director Paulsen seconded the motion to adopt the agenda as presented.

**Motion passed, outlined as follows:
Yes - 4 - Hansen, Martinelli, Mattock, Paulsen
Abstain - 1 - Hannaman**

CLOSED SESSION PUBLIC COMMENT - None

ADJOURNMENT TO CLOSED SESSION - 5:34 p.m.

CLOSED SESSION ITEMS

- A. Conference with Real Property Negotiator (Government Code § 54956.8):
Property: Parker Development Company, CEDHSP - Old Executive Golf Course
APN: 121-040-029; 121-040-031; 121-040-032; 121-160-005
Agency Negotiator: General Manager
Negotiating parties: Parker Development Company
Under negotiations: Land Acquisition
- B. Conference with Real Property Negotiator (Government Code § 54956.8):
Property: Gilmore Senior Center
APN: 120-082-001
Agency Negotiator: General Manager
Negotiating parties: El Dorado County
Under negotiations: Land Acquisition
- C. Conference with Labor Negotiator (Government Code § 54957.6):
Agency Negotiator: General Manager
Employee Organization: El Dorado Hills Community Services District Employees Association
Local 1

REPORT OUT OF CLOSED SESSION - 6:33 p.m.
President Martinelli noted directions were provided to staff on all Closed Session items.

GENERAL MANAGER MONTHLY REPORT

1. Loewen provided updates on additional items to the General Manager Report.

LEGAL COUNSEL UPDATES AND ADVICE

General updates were provided by Legal Counsel

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

General thanks and comments were received by each Board Director.

GENERAL PUBLIC COMMENT - None

CONSENT CALENDAR PUBLIC COMMENT

Public Comment was received for Item 10 on Consent Calendar by the following:

- R. Chisam
- C. Kammerer
- B. Williams
- M.E. Kara
- S. Williams
- M. Morey
- D. Duensing
- L. Faucet

CONSENT CALENDAR

Receive & File:

2. 2022 Calendar of Upcoming Special Events (K. Loewen)
3. Submittal of the Monthly Treasury Report (K. Loewen)

Approve:

4. 2022 Calendar of Board Member Training Opportunities (K. Loewen)
5. Minutes of March 10, 2022 Board of Directors Regular Meeting - *Hybrid* (B. DiTonno)
6. March 2022 Summary of Director Meetings (K. Loewen)
7. Award of Contract for Consolidated Contract Services to Zuri Alliance, LLC (K. Loewen)
8. Attendance of Board Directors at the CSDA Special Districts Legislative Days (B. DiTonno)
9. AVI-SPL proposal to upgrade the existing Audio Visual (AV) equipment in the Norm Rowett Pavilion (T. Gotro)
10. Executive Summary - Heritage Village Park (T. Fessler)
11. Designation of Capital Improvement Project - Stephen Harris Park (T. Fessler)
12. CAC Recommendation that the Board of Directors Authorize Staff to Direct District Legal Counsel to Send Third and Final Notices of Non-Compliance to: (C. Layne)

Property Owner: Maricor Juson and Sherry Camero
Property Address: 2906 Stanford Lane
Village: Governors Village Unit 6
APN: 125 251 026
Case#: 21-719
Violation: Governor Village Units 4-6 - Architectural Control of Improvements

Property Owner: Tonya Hale
Property Address: 500 Prairie Falcon Court
Village: Bass Lake Woodridge Unit 7
APN: 116 740 026
Case#: 22-52
Violation: Bass Lake Village Units 6-14 - Recreational Vehicles

Vice President Mattock pulled Items 7, 11, and 12 for further review.

Motion No. 2. Vice President Mattock moved and Director Hansen seconded the motion to approve consent calendar with items 7, 11, and 12 pulled for further review.

Motion passed unanimously:

Yes - 5 - Hannaman, Hansen, Martinelli, Mattock, Paulsen

President Martinelli called for a brief recess - 7:36 p.m.

President Martinelli reconvened the meeting - 7:45 p.m.

GENERAL BUSINESS

13. Receive and Discuss - Golf Concepts for the Old Executive Golf Course / Central El Dorado Hills Specific Plan (K. Loewen)

No action taken for this item. Discussion occurred and direction provided to staff.

14. Review and Approve - District Trail Map and Pocket Guide (T. Fessler)

Motion No. 3. Director Paulsen moved and Director Hansen seconded the motion to approve the trail map pending noted updates.

Motion passed unanimously:

Yes - 5 - Hannaman, Hansen, Martinelli, Mattock, Paulsen

15. Review and Approve - Professional Services Agreement for Construction Management for Saratoga Park and Recreation Trail (K. Loewen)

Motion No. 4. Vice President Mattock moved and President Martinelli seconded the motion to approve hiring a construction management consultant in managing, inspecting, and documenting work for the recently awarded Saratoga Public Park and Recreation Trail.

Motion passed unanimously:

Yes - 5 - Hannaman, Hansen, Martinelli, Mattock, Paulsen

16. Review and Approve - Award of Contract for Final Design and Improvement Plans for Bass Lake Regional Park (T. Fessler)

Motion No. 5. Vice President Mattock moved and Director Hansen seconded the motion to approve the award of contract for final design and improvement plans for Bass Lake Regional Park to Stantec.

Motion passed unanimously:

Yes - 5 - Hannaman, Hansen, Martinelli, Mattock, Paulsen

17. Introduction and First Reading - Ordinance No. 2022-01: *Amending and Revising Ordinance 2007-01: Establishing Rules and Regulations for Organic Waste Disposal and Compliance with CalGreen Recycling Requirements* (T. Gotro)

- A. Conduct First Reading (by title only) of Ordinance No. 2022-01: *Amending and Revising Ordinance 2007-01: Establishing Rules and Regulations for Organic Waste Disposal and Compliance with CalGreen Recycling Requirements*

President Martinelli conducted the first reading of Ordinance 2022-01, by title only.

REVIEW ITEMS PULLED FOR DISCUSSION

7. Award of Contract for Consolidated Contract Services to Zuri Alliance, LLC (K. Loewen)

Motion No. 6. Director Hansen moved and Director Paulsen seconded the motion to approve the award of contract for consolidated services to Zuri Alliance, LLC.

**Motion passed, outlined as follows:
Yes - 4 - Hansen, Martinelli, Mattock, Paulsen
Abstain - 1- Hannaman**

11. Designation of Capital Improvement Project - Stephen Harris Park (T. Fessler)

Motion No. 7. Vice President Mattock moved and President Martinelli seconded the motion to refer this item back to Committee with adjustments based on board feedback.

**Motion passed, outlined as follows:
Yes - 3 - Hannaman, Martinelli, Mattock
No - 2 - Hansen, Paulsen**

12. CAC Recommendation that the Board of Directors Authorize Staff to Direct District Legal Counsel to Send Third and Final Notices of Non-Compliance to: (C. Layne)

Property Owner: Maricor Juson and Sherry Camero
Property Address: 2906 Stanford Lane
Village: Governors Village Unit 6
APN: 125 251 026
Case#: 21-719
Violation: Governor Village Units 4-6 - Architectural Control of Improvements

Motion No. 8. President Martinelli moved and Director Hannaman seconded the motion to move forward with staff recommendation to direct district legal to send third and final notice for non-compliance.

**Motion failed, outlined as follows:
Yes - 2 - Hannaman, Martinelli
No - 2 - Mattock, Paulsen
Abstain - 1 - Hansen**

Property Owner: Tonya Hale
Property Address: 500 Prairie Falcon Court
Village: Bass Lake Woodridge Unit 7
APN: 116 740 026
Case#: 22-52
Violation: Bass Lake Village Units 6-14 - Recreational Vehicles

Motion No. 9. President Martinelli moved and Director Hannaman seconded the motion to move forward with staff recommendation to direct district legal to send third and final notice for non-compliance.

Motion passed, outlined as follows:
Yes - 3 - Hannaman, Hansen, Martinelli
No - 2 - Mattock, Paulsen

There being no further business of the Board, President Martinelli called for adjournment of the meeting.

ADJOURNMENT - 10:55 p.m.

APPROVED: _____ **DATE:** _____
Michael Martinelli, President (2022)
District Board of Directors

ATTEST: _____ **DATE:** _____
Kevin A. Loewen, General Manager
Secretary to the Board of Directors

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors

From: Kevin A. Loewen, General Manager

Meeting Date: May 12, 2022

Report Date: April 29, 2022

Subject: **Summary of Director Meetings for April 2022**

The following is a summary of last month’s Board and Board Committee meetings and activities.

Approval of this report by the Board includes approval for board member participation in meetings or activities that may or may not have been previously approved¹. *(In accordance with District Policy §4030, §4090 and California Government Code §53232.3(d)).*

PAST MEETINGS & ACTIVITIES

Meeting	Date
Regular Board Meeting	04/14/2022
Parks and Planning Committee	CANCELLED
Saratoga Park & Recreation Trail Groundbreaking	04/20/2022
Recreation and Volunteer Committee	04/22/2022
“Thanks-A-Brunch” Volunteer Appreciation Event	04/24/2022
Administration and Finance Committee	04/26/2022
Franchise Ad Hoc Meeting	04/28/2022

APRIL 14, BOARD OF DIRECTORS REGULAR MEETING: See Minutes.

APRIL 19, PARKS & PLANNING COMMITTEE MEETING: **This meeting was cancelled.**

¹ Approved for Board member attendance. Reminder: Directors must provide a written report to the Board at the next meeting following participation in any training or other events for which he/she receives a stipend that is beyond a standing or ad hoc committee of the Board or District planned event

APRIL 20, SARATOGA PARK AND RECREATION TRAIL GROUNDBREAKING CEREMONY: Several Staff and Board Directors Hansen and Paulsen joined several others to commemorate the groundbreaking of the new Saratoga Park and Recreation trail at the park location on Saratoga Way and Wilson Blvd. Other attendees included ICS Representative Rick Hureau; Elliot Homes Representatives Price Walker, Ed Regan, and staff; El Dorado Hills Fire Department, Deputy Chief Lilienthal; El Dorado Hills Chamber President/CEO, Debbie Manning; El Dorado County Board Supervisor Hidahl and his Executive Assistant, Cindy Munt; along with a few members of the public.

APRIL 22, RECREATION AND VOLUNTEER COMMITTEE MEETING:
In-person - 1030 St. Andrews Drive, El Dorado Hills, CA
In attendance were: Board Directors Hannaman and Martinelli; Director of Parks and Recreation, Hornstra; Recreation Superintendent, Montgomery; Volunteer Coordinator, Harrison.

Call to Order - 12:04 p.m.

- Roll Call
- Adoption of Agenda

Committee Member Comments & Future Agenda Items - None

Public Comment - None

General Business

1. Review and Discuss - Recreation and Volunteer Team Accomplishments in Calendar 2021 – Hornstra

Hornstra presented the Recreation and Volunteer team’s accomplishments in 2021. Director Hannaman reminded the committee of Kaitlin Davey’s Girl Scout Gold Award project at Bass Lake. The committee accepted the results with the addition and was complementary of the work done by the team coming out of the pandemic.

2. Review and Discuss - Recreation and Volunteer Team Goals for Calendar 2022 – Hornstra, Montgomery, Harrison

Hornstra, Montgomery, and Harrison presented the team’s goals for Recreation and Volunteers for 2022 and asked for feedback. The Committee had suggestions/questions regarding the inclusion of more sporting opportunities for adults, as well as family oriented sports competition programs. The Committee also discussed ideas on ways to recruit additional staff.

Adjournment - 1:00 p.m.

APRIL 24, ‘THANKS-A-BRUNCH’ VOLUNTEER APPRECIATION EVENT: Board Vice President Mattock, Board Director Hannaman, General Manager Loewen and several staff came together to say “Thanks-A-Brunch” during the Volunteer Appreciation Event. This event was a catered

breakfast to honor and recognize our community volunteers. Approximately 50 guests were in attendance and were treated to a “Thank You” video, breakfast, raffle prizes, and a thank you gift.

APRIL 26, ADMINISTRATION & FINANCE COMMITTEE MEETING:

Hybrid - 1030 St. Andrews Dr., El Dorado Hills

In attendance were: Board Directors Hansen and Mattock (both virtual); General Manager Loewen; Director of Administration and Finance, Gotro; Human Resources Manager, Leal; Executive Assistant/Clerk to the Board DiTonno (all in-person); Principal Planner, Fessler (virtual); and 1 member of the public (virtual).

Call to Order - 12:05 p.m.

- Roll Call
- Adoption of Agenda

Committee Member Comments & Future Agenda Items - None

Public Comment - None

General Business

3. Review and Support - Updated Job Description (J. Leal)

Leal presented updated job description for the Committee’s consideration. The item was approved to move forward to full Board meeting for approval.

4. Review and Discuss - General Liability/Property and Worker’s Compensation Insurance Options for FY 22/23 (K. Loewen)

Loewen provided information regarding general liability/property and worker’s compensation options to the Committee and asked for feedback. The Committee had questions regarding insurance options and agreed to bring the item to the Board for discussion.

5. Review and Support - Fiscal Year 2022-2023 Preliminary Budget (T. Gotro)

Gotro presented highlights of the Fiscal Year 2022-2023 Budget packet. Gotro answered the Director’s questions and Committee approved to move the preliminary budget to the full Board for approval in May.

6. Discussion - Promontory LLAD 22 Review of General Fund Benefit (T. Gotro)

Gotro presented details from the staff report to the Committee. After responding to the Director’s questions, Gotro was asked to move staff recommendation of increasing the General Fund benefit of Promontory LLAD 22 to the full Board for review and approval.

Adjournment - 1:18 p.m.

APRIL 28, FRANCHISE AD HOC MEETING: Vice President Mattock, Director Hansen, Administration & Finance Director Gotro, and El Dorado Disposal Services Ross Reaksecker and Jeff England were in attendance. Gotro shared results of the District’s survey asking for public feedback on preference of dumping organic waste weekly or bi-weekly, with weekly carrying a higher cost. The survey favored the lower cost of dumping bi-weekly. Staff will prepare a report for the requested rate increases by EDDS for the full Board to review in May.

UPCOMING MEETINGS/ACTIVITIES

Meeting/Event	Date
Bond Exploration Ad Hoc	05/02/2022
Regular Board Meeting	05/12/2022
Parks and Planning Committee	05/17/2022
Community Collaboration Ad Hoc	05/17/2022
Community Collaboration Ad Hoc	05/18/2022
Special Board Meeting	05/19/2022
60 th Anniversary Event	05/21/2022

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors
From: Jennifer Leal, Human Resources Manager
Meeting Date: May 12, 2022
Report Date: April 27, 2022
Subject: **Updated Job Description**

Recommended Action:

Review and approve updated job description for the Administrative Specialist position.

Background:

The Districts staffing needs and job descriptions are regularly reviewed to ensure job duties, responsibilities, and minimum requirements are up-to-date and clearly identify any changes in job functions and reporting relationships. Recent review of current job descriptions require updates to one corresponding job description based on changes to class characteristics, and minimum qualification requirements.

On April 26, 2022, the Administration and Finance Committee reviewed all submitted information and approved to move forward to the full board with support, with minor editing corrections.

Discussion:

The Administrative Specialist job description was last updated in May 2018. The proposed changes will update the class characteristics to more accurately reflect and clarify current District responsibilities for this classification. The District plans to move one Administrative Assistant I residing in the Administration Department into this classification due to the specific nature of the job duties that includes oversight of project management software, Smartsheet, and public records requests. The salary range for the Administrative Specialist is on the approved part-time pay structure with a range from \$23.22 per hour to \$29.01 per hour.

Master Plan Strategic Recommendations:

G.2 Regularly evaluate the employment needs of the District to ensure full-time, part-time, and seasonal staffing, taking into consideration the depth and breadth of District services, best

practices, and the District's strategic plan.

Fiscal Impact:

Fiscal impact shown for the remainder of FY 21/22 reflects an estimated increase of \$414.00. The amount is an assumption of six weeks of salary adjustments to the current incumbent. The anticipated increase for FY 22/23 will be reflected in the upcoming budget.

Attachments:

- A. Administrative Specialist - Updated Job Description_REDLINE
- B. Administrative Specialist - Updated Job Description_CLEAN



MAY 20182022
FLSA: NON- EXEMPT

ADMINISTRATIVE SPECIALIST

DEFINITION

Under direction, performs a wide variety of complex and specialized support tasks for one or more assigned areas.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from management staff. Incumbents in this position do not routinely exercise supervision.

CLASS CHARACTERISTICS

The Administrative Specialist is the journey level classification in which incumbents are expected to independently perform the full scope of assigned duties in specialized functional areas. Depending on the area of assignment, incumbents perform a full range of administrative project management; provide highly complex staff assistance to Department Directors and Managers. Duties require knowledge of and interpretation of policies, procedures and regulations. This class is distinguished from the ~~next lower~~ classification of Administrative Assistant II by the performance of the full range of complex and specialized duties with minimal supervision, ~~and may provide lead supervision over clerical and administrative staff.~~

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

When Assigned to Human Resources

- ~~• Prepares and assists in placing job announcements and advertisements.~~
- ~~• Disperses information to applicants regarding positions, application process, and examinations.~~
- ~~• Conducts new employee orientations and processes all documentation for new employees.~~
- ~~• Monitors completion of employee evaluations and sends reminders to managers and supervisors.~~
- ~~• Researches and accurately prepares all Personnel Processing Data forms and related paperwork and ensures they are signed, returned and entered into the computer.~~
- ~~• Processes all necessary paperwork associated with new hires and separations.~~
- ~~• Processes Worker's Compensation claims and monitor the status of each on a regular basis.~~
- ~~• Maintains the confidentiality of all records and information within the division.~~
- ~~• Performs general administrative work related to assigned duties including establishing and maintaining files, preparing reports and correspondence, copying and filing documents, and entering computer data, etc.~~

When Assigned to Parks and Planning

- ~~• May act as CC&R/DRC Division Lead.~~
- ~~• Provides support and facilitate the Design Review Committee and CC&R Citizen Advisory Committee.~~
- ~~• Schedules subordinate staff.~~

- Performs advanced clerical duties including preparing technical specifications, agendas, staff reports, meeting minutes, financial statements and general support to Supervisor and Management staff.
- Uses computers to enter, prepare and proofread drafts, labels, forms, envelopes and a variety of documents, including general correspondence, reports, memos, flyers and statistical charts from rough drafts, recordings or verbal instructions; operates other automated office equipment; types drafts and a wide variety of finished documents from recording devices, notes, brief written or oral instructions; compiles and maintains records; generates reports.
- Maintains calendars for assigned department; sets meetings; ensures meeting rooms/facilities have the proper meeting materials; equipment and meeting room set up.
- Assists with preparing the agenda for the Board of Directors; posts agendas; tracks agenda items; proofreads reports; compiles and disseminates final copies.
- Opens, sorts and distributes incoming and outgoing mail.
- Orders, receives and delivers materials supplies and equipment; verifies quantity and condition; prepares request for purchase orders, creates work orders, and other forms necessary for Department operations.
- ~~Maintains calendars.~~
- ~~Prepares agendas.~~
- ~~Takes meeting minutes.~~
- ~~Acts as lead Code Compliance Officer.~~
- Compiles and analyzes data, and prepares/presents reports and findings; prepares and presents periodic or specialist reports of project activities.
- Maintains project files; interprets and applies project policies and procedures; monitors and evaluates project progress, effectiveness and outcomes.
- ~~_____.~~
- ~~Monitors and evaluates project progress, effectiveness, and outcomes.~~
- ~~Prepares and presents periodic or specialized reports of project activities.~~
- ~~Maintains project files.~~
- ~~Obtains permits from El Dorado County and other state and local agencies as needed.~~
- Coordinates project activities with other departments and with outside agencies.
- ~~Assists with developing, modifying and implementing the scope and specifications for a variety of projects.~~
- ~~Assists with contract administration.~~
- ~~Oversees contract service providers.~~
- ~~Serves as subject matter expert in area(s) of specialty or designated responsibility.~~
- Acts as resource to Department Directors and Managers.
- Establishes positive working relationships with representatives of community organizations, state/local agencies, District management and staff, and the public.
- Performs related duties as required.

QUALIFICATIONS

Knowledge of:

- Operational activities supported by the Department.
- ~~Principles and practices of codes and ordinances.~~
- ~~Principles and practices of code compliance.~~
- ~~District codes and ordinances.~~
- ~~Depending on assignment, records management.~~
- Principles of mathematics.
- ~~Applicable federal, state and local laws, codes and regulations related to assigned area.~~

- Methods and techniques of scheduling.
- Methods and techniques for record keeping, ~~and~~ report preparation and writing.
- ~~➤ Occupational hazards and standard safety practices.~~
- Principles and practices of customer service.
- Professional English grammar, spelling, vocabulary and punctuation.
- Modern office procedures including the use of computers and software applications relevant to the work performed.
- Applicable federal, state and local laws, codes, regulations and policies related to assigned responsibilities.

Abilities to:

- Provide complex support to work unit.
- Read, understand and review documents for accuracy and relevant information.
- Use applicable office terminology, forms, documents and procedures in the course of the work.
- Operate an office computer and Microsoft Office Applications including Word, Excel, Outlook and other specialized software applications.
- Implement the policies, procedures and guidelines of the area to which assigned in a timely manner.
- Maintain accurate office files.
- Compose correspondence or documents.
- Meet critical deadlines.
- Deal successfully with the public, and employees of other agencies in person and over the telephone.
- Interpret, explain and apply applicable laws, codes and regulations.
- Read, interpret and record data accurately.
- Organize, prioritize and follow-up on work assignments.
- Work independently and as part of a team.
- Make sound decisions within established guidelines.
- Analyze complex issues, and develop and implement an appropriate response.
- Follow written and oral directions.
- Observe safety principles and work in a safe manner.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships.

When assigned to Parks and Planning

- ~~➤ Develop and understand the principles, practices and methods used in the Design Review or Architectural Control fields.~~
- ~~➤ Methods and techniques used in processing building permits, inspections.~~
- ~~➤ Coordinate work of Design Review inspectors.~~
- ~~➤ Website maintenance, proof reading and editing, and records management.~~
- ~~➤ Principles of mathematics.~~
- ~~➤ Applicable federal, state and local laws, codes and regulations related to assigned area.~~
- ~~➤ Methods and techniques of scheduling work assignments.~~
- ~~➤ Standard office procedures, practices and equipment.~~
- ~~➤ Modern office equipment, including a computer and applicable software.~~
- ~~➤ Methods and techniques for record keeping and report preparation and writing.~~
- ~~➤ Proper English, spelling and grammar.~~
- ~~➤ Occupational hazards and standard safety practices.~~
- ~~➤ Develop and understand principles, practices and methods used in the enforcement of a variety of CC&R's.~~
- ~~➤ Methods and techniques used in enforcement and investigation.~~
- ~~➤ Principles, practices and methods used in the Design Review or Architectural Control fields.~~

- ~~Inspect and analyze a variety of buildings and properties and identify compliance violations.~~
- ~~Appropriately apply CC&R's to varying situations.~~
- ~~Read and understand building construction plans and drawings.~~
- ~~Maintain a flexible schedule to meet professional obligations.~~
- ~~Evaluate and recommend modifications to District policy.~~
- ~~Effectively deal with angry and non cooperative people.~~
- ~~May select, supervise, train, and evaluate assigned staff.~~

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying.- A typical way to obtain the required qualifications would be:

Equivalent to completion of the twelfth (12th) grade supplemented by two (2) years of college level coursework in public administration, planning, or a closely related field and two (2) years of increasingly responsible experience ~~equivalent to that of an Administrative Assistant II with El Dorado Hills CSD~~, which includes extensive public contact. -An Associate's degree with an emphasis in public administration is desirable.

Licenses and Certifications:

- Possession of, or ability to obtain, a valid Class C driver's license.
- ~~Possession of, or Ability to obtain, certification as a code compliance officer.~~

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. -This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. -Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. -Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.



ADMINISTRATIVE SPECIALIST

DEFINITION

Under direction, performs a wide variety of complex and specialized support tasks for one or more assigned areas.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from management staff. Incumbents in this position do not routinely exercise supervision.

CLASS CHARACTERISTICS

The Administrative Specialist is the journey level classification in which incumbents are expected to independently perform the full scope of assigned duties in specialized functional areas. Depending on the area of assignment, incumbents perform a full range of administrative project management; provide highly complex staff assistance to Department Directors and Managers. Duties require knowledge of and interpretation of policies, procedures and regulations. This class is distinguished from the classification of Administrative Assistant II by the performance of the full range of complex and specialized duties with minimal supervision.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Performs advanced clerical duties including preparing technical specifications, agendas, staff reports, meeting minutes, financial statements and general support to Supervisors and Management staff.
- Uses computers to enter, prepare and proofread drafts, labels, forms, envelopes and a variety of documents, including general correspondence, reports, memos, flyers and statistical charts from rough drafts, recordings or verbal instructions; operates other automated office equipment; types drafts and a wide variety of finished documents from recording devices, notes, brief written or oral instructions; compiles and maintains records; generates reports.
- Maintains calendars for assigned department; sets meetings; ensures meeting rooms/facilities have the proper meeting materials; equipment and meeting room set up.
- Assists with preparing the agenda for the Board of Directors; posts agendas; tracks agenda items; proofreads reports; compiles and disseminates final copies.
- Opens, sorts and distributes incoming and outgoing mail.
- Orders, receives and delivers materials supplies and equipment; verifies quantity and condition; prepares request for purchase orders, creates work orders, and other forms necessary for Department operations.
- Compiles and analyzes data, and prepares/presents reports and findings; prepares and presents periodic or specialist reports of project activities
- Maintains project files; interprets and applies project policies and procedures; monitors and evaluates project progress, effectiveness and outcomes.
- Coordinates project activities with other departments and with outside agencies.

- Serves as subject matter expert in area(s) of specialty or designated responsibility. Acts as resource to Department Directors and Managers.
- Establishes positive working relationships with representatives of community organizations, state/local agencies, District management and staff, and the public.
- Performs related duties as required.

QUALIFICATIONS

Knowledge of:

- Operational activities supported by the Department.
- Principles of mathematics.
- Methods and techniques of scheduling.
- Methods and techniques for record keeping, report preparation and writing.
- Principles and practices of customer service.
- Professional English grammar, spelling, vocabulary and punctuation.
- Modern office procedures including the use of computers and software applications relevant to the work performed.
- Applicable federal, state and local laws, codes, regulations and policies related to assigned responsibilities.

Ability to:

- Provide complex support to work unit.
- Read, understand and review documents for accuracy and relevant information.
- Use applicable office terminology, forms, documents and procedures in the course of the work.
- Operate an office computer and Microsoft Office Applications including Word, Excel, Outlook and other specialized software applications.
- Implement the policies, procedures and guidelines of the area to which assigned in a timely manner.
- Maintain accurate office files.
- Compose correspondence or documents.
- Meet critical deadlines.
- Deal successfully with the public and employees of other agencies in person and over the telephone.
- Interpret, explain and apply applicable laws, codes and regulations.
- Read, interpret and record data accurately.
- Organize, prioritize and follow-up on work assignments.
- Work independently and as part of a team.
- Make sound decisions within established guidelines.
- Analyze complex issues, and develop and implement an appropriate response.
- Follow written and oral directions.
- Observe safety principles and work in a safe manner.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to completion of the twelfth (12th) grade supplemented by two (2) years of college level coursework in public administration, planning, or a closely related field and two (2) years of increasingly responsible experience, which includes extensive public contact. An Associate's degree with an emphasis in public administration is desirable.

Licenses and Certifications:

- Possession of, or ability to obtain, a valid Class C driver's license.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.



**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors

From: Kevin A. Loewen, General Manager

Prepared By: Mark Hornstra, Director, Parks and Recreation

Meeting Date: May 12, 2022

Report Date: May 03, 2022

Subject: **Community Activity Building (CAB) HVAC Repair**

Recommended Action:

Review and approve the decision made by the General Manager to issue an emergency repair of the HVAC system in the CAB to AirCom.

Background:

Since December of 2021, the 8.0 and 10.0-ton Mitsubishi condensing units that provide heating and cooling for the classrooms, kitchen, and offices (Recreation & Resident Services) in the CAB have been out of service. As we are rapidly approaching summer, and supply of these units is limited, staff has recommended replacing the inoperable units as quickly as possible.

Discussion:

AirCom has been working on diagnosing the problems with two units in the HVAC system since December 2021. Multiple cracks were found in the condensing units that caused the systems to not operate properly. AirCom captured the remaining refrigerant to avoid further loss of that material.

As the amount to replace the two units was over \$25,000, Staff have reached out to several HVAC companies that do prevailing wage work for service on the Mitsubishi units for competitive bids. AirCom and Nor Cal Mechanical were the only two companies able to come out with a qualified technician to diagnose the system. AirCom was the only company that provided a quotation for replacement of the two units.

AirCom has verified that one of each of the units is about 5 weeks, with some additional units 7 & 8 weeks out. This puts the replacement of the systems into the June timeframe.

El Dorado Hills Community Services District
RE: Community Activity Building (CAB) HVAC Repair
Date: May 12, 2022
Page 2 of 2

Additionally, AirCom still has the captured refrigerant and that can be returned to the new units.

Fiscal Impact:

The fiscal impact to the District will be \$39,717 and it will be paid from the fund balance of the General Fund.

Attachments:

- A. AirCom quotation dated January 6, 2022



Dan Williams
CSD
1021 Harvard Way
El Dorado Hills, CA 95762

January 6, 2022

Re: 1021 Harvard HVAC

Dear Dan,

AirCom Mechanical, Inc. is pleased to provide a proposal for mechanical construction for the above referenced location.

Project Scope

Remove and replace the existing 8.0- and 10.0-ton Mitsubishi condensing units with new units of equal size and capacity.

1.0 Scope of Work

- a) Disconnect piping
- b) Disconnect line voltage
- c) Remove units from site
- d) Install new units to equipment pad
- e) Reconnect line voltage
- f) Reconnect piping
- g) Vacuum systems to 500 microns
- h) Charge systems with existing refrigerant
- i) Startup systems

2.0 Assumptions

- a) All work can be completed during normal business hours
- b) Existing units are sized correctly

3.0 Not Included

- a) Permits or fees
- b) Existing equipment operating condition or repair

3.0 Warranty

5-year parts and labor

4.0 Fee Schedule

AirCom Mechanical, Inc. is pleased to provide mechanical construction for a fixed fee amount.

Project Cost: \$39,717.00

I look forward to working with you on this project.

Sincerely,

AirCom Mechanical, Inc.

CSD

Scott Goldberg

Date

Dan Williams

Date

I accept this agreement in its entirety and acknowledge areas 1.0 through 4.0 as the integrity of this contract

Corporate Office
340 S. Milpitas Blvd.
Milpitas, CA 95035

Sacramento Office
3991 N. Freeway Blvd.
Sacramento, CA 95834

800.739.6500
GoAirCom.com

License #496061

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors
From: Teri Gotro, Director of Administration & Finance
Meeting Date: May 12, 2022
Report Date: May 04, 2022
Subject: Refund FY21 Assessment for Carson Creek LLAD #39

Recommended Action:

Approve a refund of all EDH residents that were levied an assessment in Fiscal Year 2021 (FY21) for Carson Creek LLAD #39.

Background:

The 1972 Act and Article XIID of the California Constitution (Proposition 2018) is used by local government to pay for landscaping, lighting, and other improvements and services in public areas.

Carson Creek Landscape & Lighting District (LLAD #39) was formed in 2004 and became active in FY20 when the developer began selling new homes. Assessments were levied on the new homes to establish operating and deferred maintenance reserves, as well as the operating costs for the Park that was anticipated to be open in 2020.

The assessments that are levied are determined by an Engineers Report that use the LLAD formation report to determine the special (vs. general) benefit relationship conferred on the parcels to be assessed by the LLAD assets and creates parameters for the District to create a budget to operate the LLAD in a responsible manner. The intent of LLAD #39 is to provide funding for the maintenance, installation, and operation of asset improvements for Carson Creek/Heritage Park. All parcels assessed within LLAD #39 receive a distinct benefit from the park amenities and enhanced property values.

Discussion:

In July 2019, the Board approved the construction contract for Carson Creek/Heritage Park with the anticipation the Park would be open to the public within a year. Park construction was delayed by several factors. First, there were design changes relating to public input that were vetted over several Board meetings. Subsequently, the impacts of COVID-19 put everything on hold for almost a year. Due to these delays, the staff recommended the Board refund parcel owners the FY20

assessment since there was too long of a time lapse between when they were assessed and when they would start to receive the benefits of the park. In October 2021, the Board approved this recommendation and residents were refunded their assessments in November 2021.

Staff is recommending the Board revisit this issue a second time because the park opening has not come to fruition. Construction has continued to be hampered with supply chain delays and construction imperfections, which continue to prolong the opening of the park. As we cautiously navigate through these issues, staff is recommending that the District refund FY21 assessments to residents that live within LLAD #39 boundaries. However, this will deplete the reserve funds to an inoperable level requiring the District to give LLAD #39 a loan of approximately \$41,000 for FY23 with a recoupment plan through FY24 assessments.

Engineer’s Report Data

Fiscal Year	Benefit Units	Assessment
2020	430	\$380.91
2021	479.25	\$90
2022	640.25	\$15.74
2023	662	\$153.30

The Chart above shows the process of funding the LLAD from when it became active in 2020 with the forecast of opening the park within a year. Fiscal year 2020 has been refunded to the residents; FY21 is recommended by staff to be refunded to the residents; FY22 will allow a small balance of \$10,078 to fund the reserves for operation in FY23; and FY23 will be needed to fund the operation of the park plus the loan.

The effect for residents with issuing this refund is that it will rebalance the LLAD funds to spread the costs across all of the current households (that will receive the special benefit) instead of placing the burden solely on the smaller population of original existing households purchased in 2020. Assessments and assessment refunds follow the parcel, not the resident. Therefore, the refunds issued will go to the owner of the parcel at the time the Board approves the refund.

Master Plan Recommendations:

F.6 Practice fiscal responsibility in all acquisitions, in particular at the early stages of the sale and expenditures.

Fiscal Impact:

The District will refund approximately \$43,130 in assessments levied on LLAD #39 parcels in FY21 and the General Fund will loan LLAD #39 the funds needed to operate in FY23 (Approx. \$41k).

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors

From: Cara Layne, Program Supervisor – Resident Services

Meeting Date: May 12, 2022

Report Date: May 05, 2022

Subject: **Review and Approve/Deny Design Review Application 3101
Brackenwood Place - Exterior Paint (CE 22-334)**

Recommended Action:

Review and approve or deny the application submitted by property owners, Mr. Cody Webb and Mrs. Alicia Webb for 3101 Brackenwood Place, APN 125-583-010, Fairchild Village, Unit 7, Lot 332, El Dorado Hills following a tie vote of the Design Review Committee on May 03, 2022.

Background:

In February 1993, the District appointed a Design Review Committee (DRC) to perform the responsibilities of architectural and design review and approval delegated to the District. The CC&R's for Crown Village, Unit 1 state the following as it relates to the siding replacement and exterior paint:

Section 4.02 Approval Required *The exterior appearance of all the initial improvements on a lot and all subsequent alterations or additions thereto shall require the prior written approval of the architectural control committee. Such improvements requiring approval include any residence, garage, fence, wall, gazebo or other accessory buildings, spa, swimming pool or other structure and any landscaping or alteration thereof (except for routine trimming, replanting and maintenance) visible from any adjacent lot or from any street within the property. All requests for approval shall include such plans, specifications and samples of colors and materials as are appropriate to adequately depict the style, size, location, shape, kind, color and materials of the improvements in question. In exercise of its authority, the committee may: condition its approval of proposals and plans and specifications on such changes or conditions thereto as it deems appropriate; require submission of additional plans and specifications or other information prior to approval or disapproval of the proposed construction, alterations or additions; and require a nominal fee payable to the committee to accompany each application for approval.*

No owner shall apply for a building permit or commence construction until all the plans and

specifications for the proposed improvements have been reviewed and approved by the architectural control committee.

Discussion:

A chronological summary of the events related to this application are important to list to provide the full history of this property improvement. The exterior painting of the home was completed without receiving DRC approval. This is a violation to the CC&Rs, which require prior approval of this type of improvement, a CC&R violation was issued.

- April 4, 2022 - Warning Notice of Violation issued for painting the home without DRC approval
- April 20, 2022 - Staff spoke with the property owner and explained the need for approval prior to making improvements on the home
- April 26, 2022 - Property Improvement Application received by home owner

On May 3, 2022, the DRC reviewed the application and had a tie vote of 2-2 with Lowrey/Pivetti in favor and Sgamba/Willman opposed. Committee member Hampton was not present. The Committee members in opposition feel the color scheme of the home is not in harmony with the Spanish style of the home.

Fiscal Impact:

There is no fiscal impact for this item.

Attachments:

- A. Property Improvement Application, dated April 26, 2022
- B. DRC Meeting Minutes, dated May 3, 2022

#16

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, April 25, 2022 9:55:23 PM
Last Modified: Monday, April 25, 2022 10:27:00 PM
Time Spent: 00:31:37
IP Address: 73.151.174.176

Page 1

Q1

Please provide the property owner's contact information:

Owner's Name (Last, First) **Cody & Alicia Webb**
Owner's Email Address [REDACTED]
Owner's Phone Number [REDACTED]

Q2

Please provide the site information:

Site Address (street number & name) **3101 Brackenwood Pl**
Lot Number **332**
Parcel Number (APN - 9 digits) **125-583-010**

Q3

Fairchild, Unit 7

Please select your Village

Q4

If you are using a Contractor, please provide their information:

Contractor's Name **Chris McCesney**
Contractor's Company **McChesney Painting**
Contractor's Email Address [REDACTED]
Contractor's Phone Number [REDACTED]

Page 2: Project Type

Q5

Exterior Paint

What type of project are you completing?

Page 3: Tree Removal/Tree Limbing

Q6 Respondent skipped this question
Type of tree(s) proposed to be removed/limbed?

Q7 Respondent skipped this question
Each of the following items need to be provided for a Tree Removal/Tree Limbing Application, please check to confirm each are ready:

Page 4: Deck/Patio/Cover

Q8 Respondent skipped this question
Each of the following items need to be provided for a Deck/Patio/Cover Application, please check to confirm each are ready:

Page 5: Fencing/Privacy Walls/Retaining Walls

Q9 Respondent skipped this question
Each of the following items need to be provided for a Fence, Privacy Wall or Retaining Wall Application, please check to confirm each are ready:

Page 6: Exterior Paint

Q10 Color PhotosOf the home that adequately and clearly identify the extents of the home and areas to be painted.
Each of the following items need to be provided for an Exterior Paint Application, please check to confirm each are ready:
,
Paint Chips for all painted or stained surfaces. Note where colors are to be used (i.e., base, trim, garage, accent, etc.).Paint chips will need to be dropped off at the Resident Services Office at 1021 Harvard Way, EDH. Please contact the Resident Services Office at 916-933-6624 (press 0) to schedule a time to stop by.

Page 7: Flatwork/RV Pad/Driveway Extensions/Sports Courts

Q11

Respondent skipped this question

Each of the following items need to be provided for a Flatwork, RV Pad, Driveway Extension, or Sports Court application please check to confirm each are ready:

Page 8: Shed/Gazebo/Arbor/Play Structures

Q12

Respondent skipped this question

Each of the following items need to be provided for a Shed, Gazebo, Arbor, and/or Play Structure application please check to confirm each are ready:

Page 9: Roofing

Q13

Respondent skipped this question

Each of the following items need to be provided for a Roofing application please check to confirm each are ready:

Q14

Respondent skipped this question

Cool Roofing Products/Title 24 Compliant Materials

Q15

Respondent skipped this question

Asphalt/Fiberglass Laminated Shingles

Q16

Respondent skipped this question

Concrete/Clay, Standard and/or Lightweight Tile

Q17

Respondent skipped this question

Wood Shakes - Need Cool Roof Related Info

Q18

Respondent skipped this question

Stone-Coated Steel (Shake, Tile, and Shingle)

Page 10: Siding

Q19

Respondent skipped this question

Each of the following items need to be provided for a Siding application please check to confirm each are ready:

Property Improvement Application

Q20

Respondent skipped this question

Name of proposed siding product:

Q21

Respondent skipped this question

Please choose from the following:

Q22

Respondent skipped this question

Siding product color

Q23

Respondent skipped this question

Trim Paint Color

Page 11: Basketball Hoops/Goals/Batting Cages

Q24

Respondent skipped this question

Which project are you planning?

Q25

Respondent skipped this question

Each of the following items need to be provided for a Basketball Hoop/Goal/Batting Case application please check to confirm each are ready:

Page 12: Attach Paint and/or Stain Colors

Q26

Respondent skipped this question

Paint and/or Stain Colors

Q27

Color Photo

IMG_3852.jpg (4.1MB)

Page 13: Tree Removal/Tree Limbing Written Statement

Q28

Respondent skipped this question

Tree Removal/Tree Limbing Written Statement

Q29

Respondent skipped this question

Certified Arborist Report for Oak Tree Removal Requests

Page 14: Attachment for Decks and Patio Covers

Q30

Respondent skipped this question

Decks and Patio Covers For decks and patio covers the attachment in this section must fullfill the following requirements: Attach finished floor heights as related to grades Final proposed plans fully dimensioned Final proposed elevations of each exterior side (must show accurate finish grade representation, show under deck screening to finished grades, show all exterior buliding material types, roof eave and barge trims, roof pitch and overall heights. Final proposed roof plan Roofing material (type, thickness, color and manufacturer's brochure. Note: Composition roofing must be 50 year rated and approved for your area.

Q31

Respondent skipped this question

Additional Attachments (if needed)

Q32

Respondent skipped this question

Additional Attachments (if needed)

Page 15: Attachment for Fences, Privacy Walls, Retaining Walls

Q33

Respondent skipped this question

Fencing/Privacy Walls/Retaining Walls For fencing, privacy walls and retaining walls the attachment in this section must fullfill the following requirements:FencesMaterial type (wood and species, vinyl, etc.), style (dog-ear, straight, etc.), maximum height above grade, and color labeled clearly on documents. Manufacturer's brochure must be included, if using material other than natural wood.WallsMaterial type (wood, block, etc.), style (split face, stucco, etc.), maximum height above grade, retaining wall heights from grade to grade, and color labeled clearly on documents. Manufacturer's brochure is useful if using material other than natural wood.

Page 16: Attachment for Flatwork, RV Pad, Driveway Extension, and Sports Courts

Q34

Respondent skipped this question

Flatwork/RV Pad/Driveway Extensions/Sports Courts
The attachment for this section must fulfill the following requirements: Provide documentation for surface materials and color. Screening details for RV, boat and/or parking areas.

Page 17: Required Application Attachments:

Q35

Respondent skipped this question

Plot Plan
A plot plan is an accurate overhead or “birds-eye-view” drawing or map that shows the size and configuration of the property and the size and precise location of man-made features (i.e., buildings, driveways, walls, fences, pool) on the property. A plot plan shows which features currently exist on the property and those that are proposed. The plot plan shall include lot dimensions, orientation angles, and a NORTH arrow, in addition to the location, size, and dimensions of existing and proposed walks, driveways, patios, decks, fencing, and retaining walls. The plot plan should include detailed contour lines in maximum 2 foot increments (both existing and proposed grades), if they are changed due to proposed property improvements. Proposed contours shall show direction of surface drainage.

Q36

Respondent skipped this question

Color Photos
Please include up to three (3) color photos that adequately and clearly identify the project/construction area.

Q37

Respondent skipped this question

Additional Attachments (if needed)

Q38

Respondent skipped this question

Additional Attachments (if needed)

Q39

Respondent skipped this question

Additional Attachments (if needed)

Page 18: Required Application Attachments (Roofing/Siding)

Q40

Respondent skipped this question

Color Photos Please include up to three color photos that adequately and clearly indentifies the project/construction area. See some project specifics below: For Roofing Show the existing roof and current color scheme of the home.

Q41

Respondent skipped this question

Color Photos

Q42

Respondent skipped this question

Color Photos

Q43

Please acknowledge by checking the box for each statement:

It is the responsibility of the property owner or authorized representative to read and comply with all requirements set forth in the CC&Rs in each village, as well as El Dorado County building codes and restrictions. All necessary governmental approvals must be obtained for each project. Construction shall comply with all applicable laws, ordinances, codes, and regulations. NOTE: the CC&Rs and DRC Policies, Procedures, and Guidelines shall prevail when County regulations are not as strict. Similarly, County regulations shall prevail when CC&Rs and DRC Policies, Procedures and Guidelines are not as strict.

If plans are modified for any reason, including changes required by the El Dorado County Development Services Department, a revised set of plans must be re-submitted for DRC review and approval prior to commencing work. Additional fees will not be charged to review the modification.

Applicants are given 30 days from the date of application to receive a decision by the DRC to approve or deny an application; therefore, when a re-submission is required, it is important for the applicant to act in a timely manner.

If it is found that the project is out of compliance as approved by the DRC, the application will be subject to review, modification, and/or revocation. The property owner will be liable for all enforcement and legal costs to ensure compliance.

NB1. VILLAGE: Fairchild Village Unit 7 Lot 332 APN 125-583-010
NAME: Webb, Cody & Alicia
SITE: 3101 Brackenwood Place
RE: Exterior Paint (4/26/22)
CASE: CE-22-334

1. Form 11th 4-1
2. Design office
3. appoint CDD has
SUCCESSOR

ARTICLE 4. ARCHITECTURAL CONTROL COMMITTEE.

4.01. Membership. The architectural control committee shall be composed of:

Kent MacDiarmid
Tom Kelly
Roy C. Powell

Mark L...
Scott H...
Dave H...
code does NOT
control code

The mailing addresses of the committee is:

Design Review Com.
PO Box 10
1021 Harvard Way
EDHICA 95762

Fairchild Village Architectural
Control Committee
Southfork Partnership
3300 Douglas Boulevard, Suite 250
Roseville, CA 95661-3899

A majority of the committee may designate a representative to act for it. In the event of death or resignation of any member of the committee, the remaining member or members shall have full authority to designate a successor or successors. In the event of the failure of the remaining member or members of the committee to appoint a successor or successors within ninety (90) days after the death or resignation of a member or members, the then record owners of a majority of the lots subject to this declaration shall have the power, through a duly recorded written instrument, to appoint such successor or successors.

4.02. Approval Required. The exterior appearance of all the initial improvements on a lot and all subsequent alterations or additions thereto shall require the prior written approval of the architectural control committee. Such improvements requiring approval include any residence, garage, fence, wall, gazebo or other accessory buildings, spa, swimming pool or other structure and any landscaping or alteration thereof (except for routine trimming, replanting and maintenance) visible from any adjacent lot or from any street within the property. All requests for approval shall include such plans, specifications and samples of colors and materials as are appropriate to adequately depict the style, size, location, shape, kind, color and materials of the improvements in question. In exercise of its authority, the committee may condition its approval of proposals and plans and specifications on such changes or conditions thereto as it deems appropriate; require submission of additional plans and specifications or other information prior to approval or disapproval of the proposed construction, alterations or additions; and require a nominal fee payable to the committee to accompany each application for approval.

No owner shall apply for a building permit or commence construction until all the plans and specifications for the proposed improvements have been reviewed and approved by the architectural control committee.

4.03. Preliminary Approval. Any owner proposing to construct any structure or other improvement on a lot requiring the prior approval of the committee may apply to the committee for preliminary approval by submission of preliminary drawings of the proposed structure or improvement in accordance with the committee rules. The purpose of this paragraph is to allow an owner who proposes to make substantial improvements to his lot an opportunity to obtain guidance from the committee concerning design considerations before expending substantial sums for plans and other exhibits required to apply for final architectural approval. Applications for preliminary approval shall be considered and disposed of by the committee as follows:

Within thirty (30) days after receipt by the committee of proper application for preliminary approval, the committee shall consider and act upon such request. The committee shall grant the approval only if the proposed structure or improvement, to the extent its nature and characteristics are shown by the application, would be entitled to a final approval on the basis of a full and complete application. Failure of the committee to act within said thirty (30) day period shall constitute preliminary approval. In granting or denying approval, the committee may give the applicant such directions concerning the form and substance of the final application for approval as the committee may deem proper or desirable for the guidance of the applicant.

Any preliminary approval granted by the committee shall be effective for a period of ninety (90) days from the date of the issuance thereof. During that period, any application for final approval which consists of proposed structures or improvements in accordance with the provisions of the preliminary approval, and is otherwise acceptable under the terms of these restrictions, may be approved by the committee.

In no event shall any preliminary approval be deemed to be an approval authorizing construction of the requested structures or improvements or any other improvements, structures or alterations not reviewed preliminarily.

4.04. Procedure. No application for final approval required by this Article or under any section of Article 3 shall be deemed appropriately submitted unless the

Home prior to painting



Home after being painted



Paint Colors

Base/Garage: KM5824
Winter's Park Website
Link



Trim:
SW 7567 Natural Tan
Website Link



POS SALES RECEIPT



EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

Receipt # 303296
Payment Date: 04/26/22
Household: 25468

El Dorado Hills Community Services District
1021 Harvard Way
El Dorado Hills CA 95762
Phone: (916)933-6624
Visit us on the Web at: www.edhcsd.org

Cody Webb
3101 Brackenwood Place
El Dorado Hills CA 95762

Cell Ph: [REDACTED]

POS Service Item Details: DRCPNT (DRC Exterior Paint)

Service Item Type:	Miscellaneous	<u>New Fees</u>	<u>Total Fees</u>	<u>New Paid</u>	<u>Total Paid</u>	<u>Amount Due</u>
Quantity:	1	105.00	105.00	105.00	105.00	0.00
Family Member:	Cody Webb					

POS Service Item Details: DRCDU (DRC Late Project Fee)

Service Item Type:	Miscellaneous	<u>New Fees</u>	<u>Total Fees</u>	<u>New Paid</u>	<u>Total Paid</u>	<u>Amount Due</u>
Quantity:	1	105.00	105.00	105.00	105.00	0.00
Family Member:	Cody Webb					
Service Item Comments:	Design Review Committee Meeting CSD Parks Building 1030 St. Andrews Drive, El Dorado Hills, CA 95762					

Processed on 04/26/22 @ 10:29A by REBECCAT

Total New Fees	210.00
Discount Applied	0.00
Total New Taxes	0.00
Total Due	210.00
Total Fees Paid	210.00
Total Taxes Paid	0.00
Total Paid	210.00

Household Balance Information

Overall Household Credit Balance Available	0.00
Overall Household Balance Due	0.00

Payment of: 210.00 Made By: VISA/MC Auth: 07040D Card#: xxxxxxxxxxxx5200 With Reference:



Design Review Committee

Meeting Location:
Norm Rowett Pavilion
1021B Harvard Way

Don Sgamba, Chairman
Bill Willman, Vice-Chairman
David Pivetti, Member
Lewis Hampton, Member
Wayne Lowery, Alternate

MINUTES

MEETING: May 3, 2022 8:00 AM

CALL TO ORDER

Meeting called to order at 8:00 am. DRC members Sgamba, Willman, Pivetti, and Lowery present. Member Hampton was absent. Administrative Assistant Rebecca Truman present.

PUBLIC COMMENT²

CONSENT CALENDAR³

1. Adoption of Agenda
2. Approval of Minutes, April 26, 2022
3. Approval of Solar Applications

SOLAR

SLR1. VILLAGE: Fairchild Village Unit 3 Lot 242 APN 125-711-001
NAME: Allen, Jo Ella
SITE: 2204 Rookery Place
RE: Solar – Photovoltaic (4/19/22)

- SLR2. VILLAGE: Winterhaven Village Unit 1 Lot 47 APN 110-302-010
NAME: Rhoades, Jason
SITE: 4832 Danbury Circle
RE: Solar – Photovoltaic (4/20/22)
- SLR3. VILLAGE: Marina Woods Village Unit 1 Lot 88 APN 110-344-005
NAME: Campos, Joe & Cathy
SITE: 1671 Halifax Way
RE: Solar – Photovoltaic (4/25/22)
- SLR4. VILLAGE: Park Village Unit 6 Lot 17 APN 120-381-001
NAME: Meyer, Joseph
SITE: 1017 Castle Craigs Court
RE: Solar – Photovoltaic (4/21/22)
- SLR5. VILLAGE: Bass Lake Village Unit 5 Lot 45 APN 115-222-015
NAME: Broumand, Kevin
SITE: 3711 Almaden Court
RE: Solar – Photovoltaic (4/21/22)

CONSENT CALENDAR APPROVED. (Lowery/Pivetti) 4-0

OLD BUSINESS

None

NEW BUSINESS

- NB1. VILLAGE: Fairchild Village Unit 7 Lot 332 APN 125-583-010
NAME: Webb, Cody & Alicia
SITE: 3101 Brackenwood Place
RE: Exterior Paint (4/26/22)
CASE: CE-22-334

**Tie Vote (Lowery/Pivetti) 2-2 Sgamba/Willman Opposed
Committee members opposed due to color scheme of the home is not in
harmony with the Spanish style**

- NB2. VILLAGE: Crown Village Unit 2 Lot 121 APN 125-224-003
NAME: Sims, Lori
SITE: 2740 King Richard Drive

RE: Exterior Paint (4/20/22)
Approved as Proposed (Lowery/Sgamba) 4-0

NB3. VILLAGE: St. Andrews Village Unit 2 Lot 37 APN 125-052-004
NAME: Brenner, Paul
SITE: 1053 Brookline Circle
RE: Roofing: Owens Corning Tru Definition Duration Max (On Roofing List)
Color: Smokey Mountain (4/26/22)
CASE: CE-22-176
Approved as Proposed (Pivetti/Lowery) 3-1 Sgamba Opposed

NB4. VILLAGE: Bass Lake Village Unit 6 Lot 250 APN 115-330-003
NAME: Baker, Steve
SITE: 2180 Summer Drive
RE: Landscaping (4/13/22)
CASE: CE-22-225
Held Over – Committee will do a site visit to see landscaping

NB5. VILLAGE: Ridgeview Village Unit 5 Lot 325 APN 120-313-008
NAME: Hendessi, Zohreh
SITE: 421 Powers Drive
RE: Deck (4/26/22)
Approved as Proposed (Lowery/Pivetti) 4-0

NB6. VILLAGE: Marina Village Unit 2 Lot 139 APN 110-090-007
NAME: Maxwell, Stephen
SITE: 1931 Vista mar Drive
RE: Deck & Tree Removal (4/26/22)
Approved as Proposed (Willman/Pivetti) 4-0

DISCUSSION & INFORMATIONAL ITEM(S):

None.

ADJOURNMENT

Meeting adjourned at 9:00 am. Next scheduled Design Review Committee meeting is May 10, 2022 at 8:00 am.

NOTE TO PUBLIC: Support material is available for public inspection in the office of the DRC at the Resident Services Office at 1021 Harvard Way.

¹Appeals: Any approval or denial by the Design Review Committee may be appealed to the CSD Board of Directors within 10 business days following the meeting. Appeal forms are available on the District website, www.edhcsd.org, or can be made available for pickup at the Resident Services Office at 1021 Harvard Way.

²Public Comments: At this time, members of the public may address the DRC regarding any item within the subject matter jurisdiction of the DRC, 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 to an overall time limit of twenty minutes.

³Consent Calendar: All matters on the consent Calendar are to be approved by one motion unless a Committee member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar must do so before DRC action is taken.

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 residentservices@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**

To: Board of Directors

From: Teri Gotro, Director of Administration & Finance

Meeting Date: May 12, 2022

Report Date: April 27, 2022

Subject: **Public Hearing and Second Reading of Ordinance 2022-01**

Recommended Action:

Board President to perform second reading, by title only, of Ordinance 2022-01: *Amending and Revising Ordinance 2007-01 and Establishing Rules and Regulations for Organic Waste Disposal and Compliance with CALGreen Recycling Requirements*

Background:

In 2007, the District's Board of Directors approved Ordinance No. 2007-01 that established a mandatory garbage service, providing rules and regulations governing the collection, handling and disposal of solid waste and other operation regulations. In September 2016, Senate Bill 1383 (SB 1383) went into effect as part of the Short-live Climate Pollutant Reduction Act of 2016; which has set policy goals of reducing methane emissions at landfills by 75% and recovering at least 20% of edible food for human consumption by 2025.

Discussion:

To achieve these goals, SB 1383 requires CalRecycle to develop regulations to reduce Organic Waste in landfills. This new regulation requires the District to adopt an ordinance or similarly enforceable mechanism to implement relevant portions of SB 1383 including sections mandating subscriptions to Organic Waste Collection for single family, multi-family and commercial generators. Also included in this ordinance will be a section authorizing container inspections and a section establishing an enforcement mechanism to for non-compliance.

The first reading introduced the amended ordinance on Thursday, April 14, 2022 at the regular Board Meeting. Staff made a minor change to one recital to make it more general. This staff report is the second reading that is required to allow for a public hearing and give the Board the opportunity to make a decision with all relevant information and public comments to consider. Staff

is recommending the Board approve the Ordinance so the District is compliant with state regulations and it allows the District to receive CalRecycle grant funds.

Master Plan Recommendations:

E.13 Reduce the amount of waste produced and increase the amount of recycling at park facilities and park operations.

Fiscal Impact:

No fiscal impact related to this report.

Attachments:

A. *Ordinance 2022-01: Amending and Revising Ordinance 2007-01 and Establishing Rules and Regulations for Organic Waste Disposal and Compliance with CALGreen Recycling Requirements*

ORDINANCE NO. 2022-01

**OF THE
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS**

**AMENDING AND REVISING ORDINANCE 2007-01 AND
ESTABLISHING RULES AND REGULATIONS FOR ORGANIC WASTE DISPOSAL
AND COMPLIANCE WITH CALGREEN RECYCLING REQUIREMENTS**

WHEREAS, Assembly Bill (“AB”) 939 of 1989, the California Integrated Waste Management Act of 1989 (Public Resources Code Section 40000, et seq., as amended, supplemented, superseded and replaced from time to time and as implemented by regulations of the California Department of Resources, Recycling and Recovery (“CalRecycle”)), requires the District to reduce, reuse, and recycle (including composting), solid waste generated in the District to the maximum extent feasible before any incineration or landfill disposal of waste, to conserve water, energy, and other natural resources, and to protect the environment; and

WHEREAS, Assembly Bill 341 of 2011 requires businesses and Multi-Family property owners that generate a certain amount of Solid Waste to arrange for recycling services and requires the El Dorado Community Services District (“District”) and other jurisdictions to implement a Commercial Recycling program; and

WHEREAS, Assembly Bill 1826 of 2014 requires businesses and Multi-Family property owners that generate a certain amount of Solid Waste, Recyclables, and Organic Waste to arrange for recycling services for that waste, requires the District and other jurisdictions to implement a recycling program to divert Organic Waste from those businesses, and requires the District to implement a Commercial Recycling Program; and

WHEREAS, Senate Bill 1383, the Short-lived Climate Pollutant Reduction Act of 2016 (“SB 1383”) set policy goals of reducing methane emissions at landfills by 75% and recovering at least 20% of Edible Food for human consumption by 2025; and

WHEREAS, in an effort to achieve its policy goals, SB 1383 requires CalRecycle to develop regulations to reduce Organic Waste in landfills; and

WHEREAS, SB 1383 requires jurisdictions to adopt an ordinance or similarly enforceable mechanism to implement relevant portions of SB 1383 including sections mandating subscriptions to Organic Waste Collection for Single Family, Multi-Family and Commercial Generators, sections authorizing Container inspection, and sections establishing enforcement mechanisms for non-compliance; and

WHEREAS, should it become necessary to further the goals of SB 1383 by delegating the responsibility, among other things, to provide educational resources and perform

inspections of edible food generators and edible food recovery organizations as defined herein, the District may enter into Memoranda of Understanding with the County to address such issues; and

NOW, THEREFORE, THE BOARD DOES HEREBY ORDAIN AS FOLLOWS:

- A. Purpose & Authority:** The purpose of this Ordinance is to set forth the terms and conditions by which Solid Waste, including Garbage, Organic Waste, and Recyclables Collection services may be administered, and to promote the public health, welfare and safety of the community by establishing reasonable regulations relating to the storage, accumulation, collection and disposal of such materials.
- B. Findings:** The recitals are true and correct as set forth above and are hereby incorporated by reference.
- C. Enactment:** The District's Ordinances, and specifically Ordinance 2007-001 Providing Rules and Regulations Governing the Collection, Handling, and Disposal of Solid Waste and Other Operating Regulations, are hereby revised to add the following:

SECTION 1. Definitions:

- A.** For the purposes of this Chapter, the words, terms and phrases as defined in this Section shall be construed as set forth herein unless it is apparent from context that a different meaning is intended:
- 1)** "Act" means the California Integrated Waste Management Act of 1989 (sometimes referred to as "AB 939"), including but not limited to, the Jobs and Recycling Act of 2011 (AB 341), SB 1016 (Chapter 343, Statutes of 2008 [Wiggins, SB 1016]), the Mandatory Commercial Organics Recycling Act of 2014 (AB 1826), and the Short-Lived Climate Pollutants Bill of 2016 (SB 1383), Public Resources Code § 40000 and following as it may be amended, and as implemented by the regulations of CalRecycle.
 - 2)** "Authorized Representative" means an entity that the District contracts with or otherwise arranges to carry out any responsibilities of this Chapter, as authorized by 14 CCR Section 18981.2. An Authorized Representative may be a government agency, a private entity, or a combination of those entities.
 - 3)** "California Code of Regulations" or "CCR" means the State of California Code of Regulations.
 - 4)** "Collection" means the operation of gathering together within the District and transporting to the point of disposal, or processing of any Garbage, Recyclables, and Organic Waste.

- 5) "Commercial Business" or "Commercial" means a firm, partnership, proprietorship, joint-stock company, corporation, or association, whether for-profit or nonprofit, strip mall, industrial facility, or a multifamily residential dwelling, or as otherwise defined in 14 CCR Section 18982(a)(6). A Multi-Family Residential Dwelling that consists of fewer than five (5) units shall not be considered a Commercial Business under this ordinance.
- 6) "Commercial Edible Food Generator" includes a Tier One or a Tier Two Commercial Edible Food Generator as defined in Sections 10.12.010(24) and 10.12.010(25) of this Chapter.
- 7) "Container" means any bin, box, or cart used for the purpose of holding Garbage, Recyclables or Organic Waste for Collection.
- 8) "Edible Food" means food intended for human consumption, or as otherwise defined in 14 CCR Section 18982(a)(18). "Edible Food" is not Solid Waste if it is recovered and not discarded. Nothing in this Ordinance or in 14 CCR, Division 7, Chapter 12 requires or authorizes the recovery of Edible Food that does not meet the food safety requirements of the California Retail Food Code.
- 9) "Food Recovery" means actions to collect and distribute Edible Food that otherwise would be disposed.
- 10) "Food Recovery Organization" means an entity that engages in the collection or receipt of Edible Food from Commercial Edible Food Generators and distributes that Edible Food to the public for Food Recovery either directly or through other entities or as otherwise defined in 14 CCR Section 18982(a)(25), including, but not limited to:
 - a) A food bank as defined in Section 113783 of the Health and Safety Code;
 - b) A nonprofit charitable organization as defined in Section 113841 of the Health and Safety code; and
 - c) A nonprofit charitable temporary food facility as defined in Section 113842 of the Health and Safety Code.
- 11) "Garbage" means all putrescible and non-putrescible solid, semisolid, and liquid wastes generated or accumulated through the normal activities of a premises. Garbage does not include Recyclables or Organic Waste that is Source Separated and set out for the purposes of Collection and recycling.

- 12) “Multi-Family Residential Dwelling” or “Multi-Family” means of, from, or pertaining to residential premises with five (5) or more dwelling units. Multi-Family premises do not include hotels, motels, or other transient occupancy facilities, which are considered Commercial Businesses.
- 13) “Organic Waste” means Solid Waste containing material originated from living organisms and their metabolic waste products, including but not limited to food waste, green waste, organic textiles and carpets, lumber, wood, paper products, printing and writing paper, manure, biosolids, digestate, and sludges or as otherwise defined in the Act. Biosolids and digestate are as defined by the Act.
- 14) “Organic Waste Generator” means a person or entity that is responsible for the initial creation of Organic Waste, or as otherwise defined in 14 CCR Section 18982(a)(48).
- 15) “Person” means any institution, public or private corporation, governmental unit or jurisdiction, individual, company, firm, association, partnership or other entity.
- 16) “Prohibited Container Contaminants” means (1) discarded materials placed in the designated Recyclables Container that are not identified as acceptable Source Separated Recyclables for the District’s designated Recyclables collection Container; (2) discarded materials placed in the designated Organic Waste collection Container that are not identified as acceptable Source Separated Organic Waste for the District’s designated Organic Waste collection Container; and (3) discarded materials placed in the Garbage Container that are acceptable Source Separated Recyclables and/or Source Separated Organic Waste to be placed in District’s designated Organic Waste collection Container and/or designated Recyclables collection Container, and (4) exempt waste placed in any Container.
- 17) “Recyclables” shall mean those materials that are separated from Solid Waste prior to disposal to be recycled consistent with the requirements of the Act. The District may adopt a schedule of materials suitable for recycling, as determined by resolution of the District Board of Directors, or as set forth in a collection agreement, which may be revised periodically.
- 18) “Residential Householder” shall mean any Person or Persons holding or occupying a residential premises in the District, whether or not the owner of the residential premises.
- 19) “Residential Owner” shall mean the owner of any residential premises within the District.

- 20)** “Self-Hauler” means a Person, who hauls Solid Waste, Organic Waste or Recyclables he or she has generated pursuant to section 10.12.030. E of this Chapter. Self-Hauler also includes a Person who back-hauls waste, or as otherwise defined in 14 CCR Section 18982(a)(66). Back-haul means generating and transporting Organic Waste to a destination owned and operated by the generator using the generator’s own employees and equipment, or as otherwise defined in 14 CCR Section 18982(a)(66)(A).
- 21)** “Single-Family” means of, from, or pertaining to any residential premises with fewer than five (5) units.
- 22)** “Solid Waste” has the same meaning as defined in State Public Resources Code Section 40191, which defines Solid Waste as all putrescible and non putrescible solid, semisolid, and liquid wastes, including Garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, demolition and construction wastes, abandoned vehicles and parts thereof, discarded home and industrial appliances, dewatered, treated, or chemically fixed sewage sludge which is not hazardous waste, manure, vegetable or animal solid and semi-solid wastes, and other discarded solid and semisolid wastes, with the exception that Solid Waste does not include hazardous waste, as defined in the State Public Resources Code Section 40141, radioactive waste regulated pursuant to the State Radiation Control Law, or medical waste regulated pursuant to the State Medical Waste Management Act.
- 23)** “Source Separated” means materials, including commingled Recyclables, that have been separated or kept separate from the Solid Waste stream, at the point of generation, for the purpose of additional sorting or processing those materials for recycling or reuse in order to return them to the economic mainstream in the form of raw material for new, reused, or reconstituted products, which meet the quality standards necessary to be used in the marketplace, or as otherwise defined in 14 CCR Section 17402.5(b)(4). For the purposes of this Chapter, Source Separated shall include separation of materials by the generator, property owner, property owner’s employee, property manager, or property manager’s employee into different Containers for the purpose of Collection such that Source Separated materials are separated from Waste/Mixed Waste or other Solid Waste for the purposes of Collection and processing.
- 24)** “Tier One Commercial Edible Food Generator” means a Commercial Edible Food Generator as defined by 14 CCR Section 18982(a)(73) as amended, and includes the following:
- a)** Supermarket.

- b) Grocery Store with a total facility size equal to or greater than 10,000 square feet.
 - c) Food Service Provider.
 - d) Food Distributor.
 - e) Wholesale Food Vendor.
- 25) “Tier Two Commercial Edible Food Generator” means a Commercial Edible Food Generator as defined by 14 CCR Section 18982(a)(74) as amended and includes the following:
- a) Restaurant with 250 or more seats, or a total facility size equal to or greater than 5,000 square feet.
 - b) Hotel with an on-site food facility and 200 or more rooms.
 - c) Health facility with an on-site food facility and 100 or more beds.
 - d) Large venue.
 - e) Large event.
 - f) A State agency with a cafeteria with 250 or more seats or total cafeteria facility size equal to or greater than 5,000 square feet.
 - g) A local education agency facility with an on-site food facility.
- 26) “District General Manager” means the District General Manager of the El Dorado Hills Community Services District or a designee appointed by the District General Manager.

SECTION 2. Exclusive Franchise; Contractor to Collect Solid Waste, Organic Waste, and Recyclables:

- A** At such time as there is in force an exclusive franchise agreement entered into by the District with any Person, firm or corporation for the Collection and transport of District Solid Waste, Recyclables and Organic Waste, it is unlawful for any Person other than the Persons in the employ of the District’s Hauler having entered into such contract to collect or transport any Solid Waste, Recyclables and Organic Waste within the District.
- B** As long as there is in force a contract between the District and any Person or Persons for the Collection of Solid Waste, Recyclables and Organic Waste, it is unlawful for any Person other than such District’s Hauler(s) or those in the employ

of such District's Hauler(s), except as provided under the Self-Haul regulations provided herein, to collect any Solid Waste, Organic Waste, or Recyclables or to interfere with the Collection, removal, or disposal thereof by such District's Hauler.

- C** For the purposes of this Chapter, the term "Hauler" or the "District's Hauler" shall be understood as that Person(s), firm(s) or corporation(s) subject to the exclusive franchise agreement or a non-exclusive agreement authorized under this Section 2, except where stated otherwise.

SECTION 3. Organic Waste Generator Requirements and Self Haul Regulations:

- A.** Single-Family Organic Waste Generators shall comply with the following requirements:

- 1)** Subscribe to and maintain Organic Waste Collection services for all Organic Waste. The District shall have the right to review the number and size of a generator's Containers to evaluate adequacy of capacity provided for each type of Collection service for proper separation of materials and containment of materials. Single-Family Organic Waste Generators shall adjust service level for its Collection services as requested by the District. Generators may additionally manage their Organic Waste by preventing or reducing their Organic Waste, managing Organic Waste on site, and/or using a community composting site pursuant to 14 CCR Section 18984.9(c).
- 2)** Participate in the District's Organic Waste Collection service(s) by correctly placing designated materials in the designated Containers as described below.
 - a)** Source Separated Recyclables shall only be placed in the Container identified and designated for Recyclables.
 - b)** Source Separated Organic Waste shall only be placed in the Container identified and designated for Organic Waste.
 - c)** Garbage shall only be placed in the Container identified and designated for Garbage.
 - d)** Prohibited Container Contaminants shall not be placed in any Container.

- B.** Generators that are Commercial Businesses, including Multi-Family Residential Dwellings shall comply with the following requirements:

- 1)** Subscribe to and maintain Organic Waste Collection services for all Organic Waste. The District shall have the right to review the number and size of a generator's Containers to evaluate adequacy of capacity provided for each type of Collection service for proper separation of materials and

containment of materials. Generators subject to these provisions shall adjust service level for its Collection services as requested by the District. Generators may additionally manage their Organic Waste by preventing or reducing their Organic Waste, managing Organic Waste on site, and/or using a community composting site pursuant to 14 CCR Section 18984.9(c).

- 2)** Participate in the District's Organic Waste Collection service(s) by correctly placing designated materials in the designated Containers as described below.
 - a)** Source Separated Recyclables shall only be placed in the Container identified and designated for Recyclables.
 - b)** Source Separated Organic Waste shall only be placed in the Container identified and designated for Organic Waste.
 - c)** Garbage shall only be placed in the Container identified and designated for Garbage.
 - d)** Prohibited Container Contaminants shall not be placed in any Container.
- 3)** Supply and allow access to adequate number, size and location of collection Containers with labels or colors sufficient for employees, contractors, tenants, and customers to aid in compliance with the District's Collection service requirements.
- 4)** Excluding Multi-Family Residential Dwellings, Commercial Businesses shall provide Containers for the Collection of Source Separated Organic Waste and Source Separated Recyclables in all indoor and outdoor areas where disposal Containers are provided for customers, for materials generated by that business.
- 5)** Excluding Multi-Family Residential Dwellings, Containers provided by Commercial Businesses shall comply with 14 CCR Section 18984.9(b), as may be amended, and shall have either:
 - a)** A body or lid that conforms with the Container colors provided through the Collection service provided by the District, with either lids conforming to the color requirements or bodies conforming to the color requirements or both lids and bodies conforming to color requirements. A Commercial Business is not required to replace functional Containers, including Containers purchased prior to January 1, 2022, that do not comply with the requirements of the

subsection prior to the end of the useful life of those Containers, or prior to January 1, 2036, whichever comes first.

- b)** Container labels that include language or graphic images, or both, indicating the primary material accepted and the primary materials prohibited in that Container, or Containers with imprinted text or graphic images that indicate the primary materials accepted and primary materials prohibited in the Container. Pursuant to 14 CCR Section 18984.8, the Container labeling requirements are required on new Containers commencing January 1, 2022.

C. Generators that are Commercial Businesses, excluding Multi-Family Residential Dwellings shall:

- 1)** To the extent practical through education, training, inspection, and/or other measures, prohibit employees from placing materials in a Container not designated for those materials per the District's Collection service.
- 2)** Periodically inspect all Containers for contamination and inform employees if Containers are contaminated and of the requirements to keep Prohibited Container Contaminants out of those Containers pursuant to the Act.
- 3)** Annually provide information to employees, contractors, tenants, and customers about Organic Waste recovery requirements and about proper sorting of Organic Waste and Recyclables.
- 4)** Nothing in this Section prohibits a generator subject to these provisions from preventing or reducing waste generation, managing Organic Waste on site, or using a community composting site pursuant to 14 CCR Section 18984.9(c).
- 5)** Commercial Businesses that are Tier One or Tier Two Commercial Edible Food Generators shall comply with Food Recovery requirements, pursuant to Section 10.12.060 of this Chapter.

D. Waivers

- 1)** The District, in its sole discretion, may issue waivers to Commercial generators or Residential Owners for physical space limitations, and/or de minimis volume waivers for Commercial Generators.
- 2)** Commercial Businesses or Single Family generators requesting a physical space waiver shall:

- a) Submit an application form specifying the type(s) of Collection services for which they are requesting a compliance waiver.
 - b) Provide documentation that the premises lacks adequate space for the required Containers including documentation from the contractor, licensed architect, or licensed engineer.
 - c) Provide written verification to the District that it is still eligible for physical space waiver every five years, if the District has approved application for a physical space waiver.
- 3) Commercial Businesses requesting a de minimis volume waiver shall:**
- a) Submit an application specifying the Collection services that they are requesting a waiver from.
 - b) Provide documentation that either:
 - (1) The Commercial Business' total Solid Waste Collection service is two cubic yards or more per week and Organic Waste subject to Collection in the designated Containers comprises less than 20 gallons per week per applicable Container of the business' total waste; or
 - (2) The Commercial Business' total Solid Waste Collection service is less than two cubic yards per week and Organic Waste subject to Collection in in the designated Containers comprises less than 10 gallons per week per applicable Container of the business' total waste.
 - (3) For the purposes of subsections (i) and (ii) above, total Solid Waste shall be the sum of the weekly Garbage Collection Container volume, Recyclables Collection Container volume and Organic Waste Collection Container volume, measured in cubic yards.
 - c) Notify the District if circumstances change such that Commercial Business's Organic Waste exceeds the threshold required for waiver, in which case the waiver will be rescinded.
 - d) Provide written verification of eligibility for de minimis waiver every 5 years, if the District has approved a de minimis waiver.

E. Self-Haul Regulations

- 1) In addition to the regulations prescribed herein, Self-Haulers are required to adhere to all regulations in this Chapter, including but not limited to the Collection service subscription requirements.
- 2) Self-Haulers shall Source Separate all Recyclables and Organic Waste generated on-site from Solid Waste in a manner consistent with 14 CCR Sections 18984.1 and 18984.2, or shall haul Organic Waste to a high diversion Organic Waste processing facility as specified in 14 CCR Section 18984.3, as may be amended.
- 3) Self-Haulers shall haul their Source Separated Recyclables to a facility that recovers those materials; and haul their Source Separated Organic Waste to a Solid Waste facility, operation, activity, or property that processes or recovers Source Separated Organic Waste. Alternatively, Self-Haulers may haul Organic Waste to a high diversion Organic Waste processing facility.
- 4) Self-Haulers that are Commercial Businesses (including Multi-Family Residential Dwellings) shall keep a record of the amount of Organic Waste delivered to each Solid Waste facility, operation, activity, or property that processes or recovers Organic Waste; this record shall be subject to inspection by the District by request. The records shall include the following information:
 - a) Delivery receipts and weight tickets from the entity accepting the Organic Waste.
 - b) The amount of material in cubic yards or tons transported by the generator to each entity.
 - c) If the material is transported to an entity that does not have scales on-site, or employs scales incapable of weighing the Self-Hauler's vehicle in a manner that allows it to determine the weight of materials received, the Self-Hauler is not required to record the weight of material but shall keep a record of the entities that received the Organic Waste.
- 5) Commercial Self-Haulers may be required to complete and retain on site a form certifying that all self-hauling operations and activities were completed in compliance with this Section and all applicable laws and regulations. This form shall be subject to District inspection, or the inspection of the District General Manager's designee upon request.
- 6) Records required by this Section shall be retained for a minimum of twenty-four months.

SECTION 4. Placement of Containers - Disposal in Undesignated Areas:

- A.** Containers receiving Solid Waste, including Garbage, Organic Waste, or Recyclables shall not be stored on or in any street, alley, sidewalk, footpath, or any public place. It is unlawful to keep, place or deposit Solid Waste, including Garbage, Organic Waste, or Recyclables on any private grounds or premises except in the Containers as designated herein. It is unlawful for any Person to throw or deposit any Solid Waste, including Garbage, Organic Waste, or Recyclables or cause the same to be thrown or deposited upon any street, alley, gutter, park or other public place within the District, or to throw or deposit the same upon any vacant lot, backyard, or to store or keep the same otherwise than in the designated Containers as required. It is unlawful to have, store, deposit or accumulate Solid Waste, including Garbage, Organic Waste, or Recyclables where rats or other vermin can have access thereto or feed thereon. Each day's violation of this section shall be treated and considered and the same shall be a separate and distinct offense.
- B.** All Containers shall be covered, and it shall be the responsibility of the District's Hauler to place the cover or covers back on the Container after emptying the same.
- C.** No Person shall dump, deposit or dispose of or cause or permit to dump, deposit or dispose of Solid Waste, including Garbage, Organic Waste, or Recyclables on a premises in the District, other than where produced, except upon the District's designated disposal area.

SECTION 5. Accumulation of Solid Waste, Organic Waste, and Recyclables:

It is unlawful for the owner, tenant, lessee or occupant of any property within the District to maintain thereon, any deposit, collection or accumulation of any Solid Waste, including Garbage, Organic Waste, and Recyclables offensive, injurious or dangerous to health.

SECTION 6. Requirements for Commercial Edible Food Generators and Food Recovery Organizations:

- A.** Tier One Commercial Edible Food Generators must comply with the requirements of this Section 6 commencing January 1, 2022, and Tier Two Commercial Edible Food Generators must comply commencing January 1, 2024.
- B.** Large venue or large event operators not providing food services, but allowing for food to be provided by others shall require food facilities operating at the large venue or large event to comply with the requirements of this Ordinance, commencing January 1, 2024.
- C.** Commercial Edible Food Generators shall comply with the following requirements:
 - 1)** Arrange to recover the maximum amount of Edible Food that would otherwise be disposed.

- 2)** Contract with, or enter into a written agreement with Food Recovery Organizations or Food Recovery services for: (i) the collection of Edible Food for Food Recovery; or, (ii) acceptance of the Edible Food that the Commercial Edible Food Generator self-hauls to the Food Recovery Organization for Food Recovery.
 - 3)** Shall not intentionally spoil Edible Food that is capable of being recovered by a Food Recovery Organization or a Food Recovery Service.
 - 4)** Allow the Authorized Representative or District General Manager to access the premises and review records to ensure compliance with this section as permitted by 14 CCR Section 18991.4.
 - 5)** Keep records that include the following information, or as otherwise specified in 14 CCR Section 18991.4, and as may be amended:
 - a)** A list of each Food Recovery service or organization that collects or receives its Edible Food pursuant to a contract or written agreement established under 14 CCR Section 18991.3(b).
 - b)** A copy of all contracts or written agreements established under 14 CCR Section 18991.3(b).
 - c)** A record of the following information for each of those Food Recovery services or Food Recovery Organizations:
 - (1)** The name, address and contact information of the Food Recovery service or Food Recovery Organization.
 - (2)** The types of food that will be collected by the Food Recovery service or Food Recovery Organization.
 - (3)** The established frequency that food will be collected.
 - (4)** The quantity of food, measured in pounds recovered per month, collected by a Food Recovery service or Food Recovery Organization for Food Recovery.
- D.** Within sixty (60) days of the District General Manager or the Authorized Representative making a request, Commercial Edible Food Generators shall submit an annual report that includes the information required by subsection C above to the requesting entity. The District General Manager or the Authorized Representative is authorized to increase the reporting frequency to require semi-annual or quarterly reporting for some or all of the information listed above.

- E.** Food Recovery Organizations collecting or receiving Edible Food directly from Commercial Edible Food Generators, via a contract or written agreement established under 14 CCR Section 18991.3(b), shall maintain the following records, or as otherwise specified by 14 CCR Section 18991.5(a)(2):
 - 1)** The name, address, and contact information for each Commercial Edible Food Generator from which the organization receives Edible Food.
 - 2)** The quantity in pounds of Edible Food received from each Commercial Edible Food Generator per month.
- F.** Nothing in this Ordinance or in 14 CCR, Division 7, Chapter 12 requires or authorizes the recovery of Edible Food that does not meet the food safety requirements of the California Retail Food Code.
- G.** Nothing in this ordinance shall be construed to limit or conflict with the protections provided by the California Good Samaritan Food Donation Act of 2017, the Federal Good Samaritan Act, or share table and school food donation guidance pursuant to Senate Bill 557 of 2017.

SECTION 7. Requirements for Haulers and Facility Operators:

- A.** Pursuant to the terms of this Section, the District may provide or arrange to be provided residential and Commercial Organic Waste and Recyclables Collection services to generators within the District's boundaries through the use of exclusive haulers, subject to the terms of this Ordinance, or through the use of non-exclusive haulers.
- B.** Haulers shall meet the following requirements and standards as a condition of approval of a contract, agreement, or other authorization with the District to collect Organic Waste:
 - 1)** Through written notice to the District at a time of the District's choosing, identify the facilities to which they will transport Organic Waste and Recyclables including facilities for Source Separated Organic Waste and Source Separated Recyclables. Facilities shall comply with the requirements of the Act and all other applicable laws and regulations. Haulers shall not transport Organic Waste or Recyclables to a landfill without written approval by the Director of Public Works.
 - 2)** Transport Source Separated Recyclable and Organic Waste to a facility, operation, activity, or property that recovers Organic Waste as defined in 14 CCR, Division 7, Chapter 12, Article 2.
 - 3)** Obtain approval from the District to haul Organic Waste, unless it is transporting Source Separated Organic Waste to a community composting

site or lawfully transporting it in a manner that complies with 14 CCR Section 18989.1, this ordinance, or requirements of a franchise agreement, other agreement, or District authorization.

- 4) Comply with education, equipment, signage, Container labeling, Container color, contamination monitoring, reporting, and other requirements contained within the franchise agreement or other agreement with the District.
- C. Within sixty (60) days of the District's written request, owners of facilities, operations, and activities that recover Organic Waste shall provide information regarding available and potential new or expanded capacity at their facilities, operations, and activities, including information about capacity necessary for planning purposes.

SECTION 8. Fees:

- A. The maximum allowable fees to be collected from Edible Food Generators shall be for cost recovery only.
- B. The maximum allowable fees for Garbage, Organic Waste and Recyclables Collection services shall be established by resolution of the District Board of Directors, and may be amended from time to time, as deemed appropriate by the District Board of Directors. The District's Hauler subject to this Ordinance may charge fees up to the maximum allowed by the District Board of Directors.
- C. The Authorized Representative and Hauler, subject to this Chapter, shall be responsible for collection of these respective fees.

SECTION 9. Payment Due Date:

The fees and charges specified in this Chapter shall, in all cases, be payable and due on either the date prescribed by resolution of the District Board of Directors, or the date prescribed by the District's Hauler subject to this Chapter and approved by the District.

SECTION 10. Failure to Pay:

Failure or refusal to pay fees assessed pursuant to this Ordinance may result in the non-collection of Solid Waste, including Garbage, Organic Waste, and Recyclables, creating a condition which the District may declare to be a public nuisance if permitted to exist. In the event that there is non-payment, the District General Manager may direct the District's Hauler to make Collection, and the expenses and charges of such Collection may be assessed against the property as provided herein.

SECTION 11. Charges Constituting a Lien and Procedures to Lien:

- A. Service charges imposed pursuant to this Ordinance shall constitute a lien upon the parcel of real property to which such service was rendered.

B. Lien Recording - Procedure.

- 1) The District General Manager shall transmit to District Board of Directors, a report of delinquent charges.
- 2) Notwithstanding any provision in this Ordinance to the contrary, any Solid Waste, Organic Waste, or Recyclables Collection service charges which have become delinquent, shall cause the owner of such property to be subject to a lien on the property pursuant to the procedure provided in this section. Any such lien shall be recorded with the County Recorder.
- 3) Prior to the recordation of a lien for delinquent charges, the District General Manager shall cause the notice of a hearing on the delinquent charges to be mailed to the owner. The notice shall contain the date, time and location of the hearing and shall be mailed at least ten (10) calendar days before the date of the hearing. The hearing shall be held before the District Board of Directors. The decision of the District Board of Directors shall be final and conclusive.
- 4) Upon a decision adverse to the owner after hearing, the District Board of Directors shall cause such lien to be recorded with the County Recorder in the form and manner prescribed by law. Thereafter, such lien shall not be released by the District General Manager unless and until it is fully and completely paid or an acceptable arrangement with the District has been agreed to by the District.
- 5) The District General Manager is authorized to determine the administrative cost of the delinquency, including costs associated with processing the delinquent account, which will be subject to an individual lien pursuant to the recording procedures of this section. Delinquent charges will be collected as a special assessment. The District General Manager may, as needed, initiate proceedings to make delinquent Garbage, Solid Waste, Organic Waste, and Recyclables Collection service charges a special assessment against the parcels of property to which such service was rendered.
- 6) Hearing.
 - a) At the time fixed for consideration of the report, the District Board of Directors shall hear it along with any objections of the property owners liable to be assessed for delinquent accounts. The District Board of Directors may make such revisions, corrections, or modifications to the report as it may deem just; and in the event the District Board of Directors is satisfied with the correctness of the

report (as submitted or as revised, corrected or modified), it shall be confirmed or rejected by resolution.

- b)** The decision of the District Board of Directors on the report, and on all protests or objections thereto, shall be final and conclusive.

7) Method of Collection—Applicability of Other Liens, Laws, Etc.

- a)** Upon confirmation of the report by the District Board of Directors, the delinquent charges contained therein shall constitute a special assessment against the property at which the services were rendered. Thereafter, such assessment may be collected at the same time and in the same manner as ordinary property taxes are collected and shall be subject to the same penalties and same procedure of sale as provided for delinquent ordinary property taxes.

- b)** The assessments shall be subordinate to all existing special assessment liens previously imposed upon the property, and paramount to all other liens except those for state, county and municipal taxes with which it shall be upon parity. The lien shall continue until the assessment and all interest and penalties due and payable thereon are paid. All laws applicable to the levy, collection and enforcement of property taxes shall be applicable to the special assessments.

- c)** Report Transmitted to Auditor. A certified copy of the confirmed report shall be filed annually with the County Auditor on or before August 1st. The descriptions of the parcels subject to the special assessment shall be those used for the same parcels on the County Assessor's map books for the current year.

C. The District's Hauler shall give written notice to the District of the name and address of any Person or owner he, she, or it discovers has failed to subscribe for such collection disposal service and the address of the premises for which such Solid Waste, Organic Waste, and Recyclables Collection and disposal service has not been subscribed, unless he, she, or it has been notified by the owner or other person in lawful possession that the property is vacant, or temporarily not occupied, and when he, she, or it has determined that such condition actually exists on the premises.

D. Penalties imposed for violations of this Ordinance shall not be less than the minimum penalty amounts prescribed under 14 CCR Section 18997.2.

SECTION 12. Inspections and Investigations:

- A.** The District General Manager or Authorized Representative is authorized to conduct inspections and investigations, at random or otherwise, of any Collection Container, Collection vehicle loads, or transfer, processing, or disposal facility for materials collected from generators, or Source Separated materials to confirm compliance with this ordinance by Organic Waste generators, Commercial Businesses (including Multi-Family Residential Dwellings), property owners, Commercial Edible Food Generators, Self-Haulers, Hauler, and Food Recovery Organizations, subject to applicable laws.
- 1)** Such inspections and investigations may include confirmation of proper placement of materials in Containers, inspection of Edible Food recovery activities, review of required records, or other verification or inspection to confirm compliance with any other requirement of this chapter. Failure to provide or arrange for:
 - a)** access to the premises;
 - b)** installation and operation of remote monitoring equipment, if a remote monitoring program is adopted; or
 - c)** access to records for any inspection or investigation is a violation of this chapter and may result in penalties.
 - 2)** Any records obtained by the District General Manager during inspections, investigations, remote monitoring and other reviews shall be subject to the requirements and applicable disclosure exemptions of the California Public Records Act as set forth in Government Code Section 6250 et seq.
- B.** The District General Manager shall enforce the provisions of this Ordinance relating to the performance of the District's Hauler obligations under the franchise agreement.
- C.** The District General Manager shall enforce the provisions of this Ordinance relating to the Collection and processing or disposal as it related to public health, safety, and welfare.
- D.** Penalties imposed for violations shall not be less than the minimum penalty amounts prescribed under 14 CCR Section 18997.2.

SECTION 13. CEQA: The District Board of Directors hereby finds that this Ordinance is categorically exempt from the CEQA pursuant to CEQA Guidelines sections 15060(c)(2) for the reason that the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment; and that pursuant to 15061(b)(3) there is no possibility the activity in question may have a significant effect on the environment.

SECTION 14. Severability: The provisions of this Ordinance are hereby declared to be severable. If any provision, clause, word, sentence or paragraph of this Ordinance, or the application thereof to any person, establishment, or circumstances shall be held invalid, such invalidity shall not result in the invalidity of the entire Ordinance, which can be given effect without the invalid provision or application. The District Board of Directors hereby declares that it would have adopted this ordinance irrespective of the invalidity of any particular portion thereof.

SECTION 15. Effective Date and Publication: This Ordinance shall take effect thirty (30) days after its adoption. The District Clerk of the Board is hereby directed to publish a summary of this ordinance within fifteen (15) days after its passage in an adjudicated, published newspaper of general circulation serving the District residents.

PASSED AND ADOPTED this 12th day of May 2022, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

BY:

ATTEST:

Michael Martinelli, *President (2022)*
Board of Directors

Kevin A. Loewen, *General Manager*
Secretary to the Board of Directors

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors

From: Teri Gotro, Director of Administration & Finance

Meeting Date: May 12, 2022

Report Date: May 04, 2022

Subject: **Resolution 2022-07: Approving Preliminary Engineer's Reports, Declaring its Intention to Continue Annual Assessments for Fiscal Year 2022-2023 (FY23) for Landscape Lighting Assessment Districts (LLADs) and Set Notice of Public Hearing**

Recommended Action:

1. Approve Resolution 2022-07: *Approving Preliminary Engineer's Reports, Declaring its Intention to Continue Fiscal Year 2022-2023 Annual Assessments in the following Landscape Lighting Assessment Districts: Stonegate LLAD #1; Oak Tree LLAD #2; Oakridge LLAD #3; Green Valley Hills LLAD #5; La Cresta LLAD #6; Crescent Ridge LLAD #7; Lake Forest LLAD #8; Francisco Oaks LLAD #10; Marina Hills LLAD #11; Highland Hills Unit 3 LLAD #13; Wild Oaks LLAD #14; Silva Valley LLAD #15; Bass Lake A & B LLAD #16; Creekside Greens LLAD #18; Roadway LLAD #19; Highland Hills Units 1, 2, 4 LLAD #20; Promontory LLAD #22; Hollow Oaks LLAD #23; Highland View-Highland Hills-Sterlingshire LLAD #25; North Commercial Blvd LLAD #29; Hawk View LLAD #31; Valley View LLAD #33; Bell Ranch LLAD #34; Lake Forest Park LLAD #36; Windsor Point Park LLAD #38; Carson Creek Park LLAD #39; Bass Lake North LLAD #40; Saratoga Estates LLAD #41; and Notice of Public Hearing (Streets and Highways Code §22624).*
2. Direct staff to set the Notice of Public Hearing date and time required by law to notice all affected owners within the described LLADs listed above. The Notice of Hearing will be held on June 09, 2022 at 6:30pm, in the Norm Rowett Pavilion, 1021 Harvard Way, El Dorado Hills, California.

Background:

The El Dorado Hills Community Services District ("District"), pursuant to Chapter 3 of the Landscape and Lighting Act of 1972, follows established procedures in the preparation and filing for the levy and collection of annual assessments within identified Landscape and Lighting Assessment Districts (LLADs).

Discussion:

The District provides an operating budget to the Assessment Engineers (DTA) that is used to form the annual assessments. The Engineers vet out this information and it is their duty to make sure assessments do not go beyond the maximum allowed. For FY23 there are ten (10) LLADs that are assessed at maximum, nine (9) that are assessed lower than prior year, six (6) with modest increases, and four (4) that have a significant increase. The four LLADs that have a significant increase are identified below and include the justification for the increases.

Francisco Oaks LLAD #10: The proposed increase from \$184 to \$471 is needed to adjust for an unexpected FY22 project to fix the sidewalk along Francisco that created a safety hazard. It is anticipated that this is a one-time increase and in FY24 the assessment should drop back to within the previous year's range.

Highland Hills 3 LLAD #13: The proposed increase from \$771 to \$1,142 is needed to replenish deferred maintenance reserves that are currently lacking and needed to repair and replace the fence within the next few years. A new reserve study will be prepared in 2023 that will be used to make further adjustments if needed in future years.

North Commercial Blvd LLAD #29: The proposed increase from \$835 to \$1,424 is necessary due to unexpected repairs that were needed to repair an irrigation leak under El Dorado Hills Blvd. In addition, the existing 19 street light poles lining El Dorado Hills Blvd between Saratoga and Serrano will be upgraded to LED lighting. The upgrade will allow for a long-term savings in utilities. It is anticipated that this is a one-time increase and in FY24 the assessment should drop back to within the previous year's range.

Carson Creek LLAD #58: The proposed increase from \$16 to \$153 is to re-align the assessment to allow for full operations of the park as it comes online.

Resolution 2022-07 is to:

1. Approve the Preliminary Annual Engineer's Reports prepared for FY23; and
2. To set the Notice of Public Hearing date required by law to notice all affected owners within the described LLADs listed above. The Notice of Hearing will be held on June 09, 2022 at 6:30 p.m., in the Norm Rowett Pavilion, 1021 Harvard Way, El Dorado Hills, California.

Additional details on the developed budgets and levy amounts can be found in the District's Preliminary Budget and Preliminary Annual Engineer's Reports for FY23.

Next steps in the process to finalize the annual assessments for FY23 include the public hearing on June 09, 2022, where the Board of Directors will afford to every interested person an opportunity to make a protest to the annual report either in writing or orally, and the Board of Directors shall consider each protest. If at the conclusion of the hearing the Board determines that no modifications to the Engineer's Report are necessary and that a majority protest did not exist, the Board may adopt the resolution directing the Secretary to file the assessment roll with the Auditor of the County of El Dorado for the identified landscape and lighting assessment districts.

Forma tion #	LLAD #	Name	FY22 Assessment Levy per Unit	FY23 Proposed Levy per Unit	Maximum Levy per Unit	Change from prior year	Other
1	20	Stonegate	\$89.76	\$36.40	\$146.50	↓	
2	24	Oaktree	\$62.98	\$55.92	\$128.18	↓	
3	23	Oakridge	\$289.44	\$289.44	\$289.44	=	Max, No inflationary factor
5	21	Green Valley	\$76.90	\$76.90	\$76.90	=	Max, No inflationary factor
6	27	La Cresta	\$158.30	\$158.30	\$158.30	=	Max, No inflationary factor
			\$117.84 (A)	\$117.84 (A)	\$117.84 (A)		
7	26	Crescent Ridge	\$129 (B)	\$129 (B)	\$129 (B)	=	Max, No inflationary factor
8	30	Lake Forest	\$19.54	\$50.18	\$53.69	↑	
			\$183.94 (A)	\$470.78 (A)	\$569.49 (A)		
10	32	Francisco Oaks	\$183.94 (B)	\$470.78 (B)	\$569.49 (B)	↑	
11	31	Marina Hills	\$150.02	\$123.10	\$335.82	↓	
13	35	Highland Hills 3	\$770.56	\$1,141.88	\$1,141.89	↑	Max
14	38	Wild Oaks	\$5.92	\$3.78	\$98.00	↓	
15	39	Silva Valley	\$282.92	\$291.42	\$291.42	↑	Max
16	40	Bass Lake A	\$286.66	\$275.48	\$286.66	↓	No inflationary factor
16	45	Bass Lake B	\$66.36	\$120.74	\$579.91	↑	
			\$559.06 (A)	\$418.96 (A)	\$936.32 (A)		
18	43	Creekside Greens	\$196.94 (B)	\$147.66 (B)	\$329.81 (B)	↓	
19	41	Roadway	\$30.00	\$30.00	\$30.00	=	Max, No inflationary factor
20	42	Highland Hills 1,2,4	\$98.20	\$133.52	\$260.02	↑	
22	22	Promontory	\$346.48	\$361.18	\$361.19	↑	Max
23	37	Hollow Oaks	\$461.72	\$363.22	\$867.16	↓	
25	47	Highland View	\$109.34	\$151.38	\$151.39	↑	Max
29	48	North Comm. Blvd	\$834.76	\$1,423.62	\$3,431.40	↑	
33	50	Valley View	\$173.54	\$75.26	\$928.30	↓	
36	36	Lake Forest Park	\$62.96	\$41.08	\$97.85	↓	
38	38	Windsor Point Park	\$41.54	\$72.42	\$72.42	↑	Max
39	39	Carson Creek	\$15.74	\$153.30	\$431.07	↑	

Master Plan Recommendations:

- F.4 Develop and adhere to a long-term capital spending plan that results in a balance budget.
- F.6 Practice fiscal responsibility in all acquisitions, in particular the early stages of the sale and expenditure.

Fiscal Impact:

Assessments required to provide funding for LLAD maintenance.

Attachments:

- A. Resolution 2022-07: *Approving Preliminary Engineer's Reports, Declaring its Intention to Continue Fiscal Year 2022-2023 Annual Assessments in the following Landscape Lighting*

Assessment Districts: Stonegate LLAD #1; Oak Tree LLAD #2; Oakridge LLAD #3; Green Valley Hills LLAD #5; La Cresta LLAD #6; Crescent Ridge LLAD #7; Lake Forest LLAD #8; Francisco Oaks LLAD #10; Marina Hills LLAD #11; Highland Hills Unit 3 LLAD #13; Wild Oaks LLAD #14; Silva Valley LLAD #15; Bass Lake A & B LLAD #16; Creekside Greens LLAD #18; Roadway LLAD #19; Highland Hills Units 1, 2, 4 LLAD #20; Promontory LLAD #22; Hollow Oaks LLAD #23; Highland View-Highland Hills-Sterlingshire LLAD #25; North Commercial Blvd LLAD #29; Hawk View LLAD #31; Valley View LLAD #33; Bell Ranch LLAD #34; Lake Forest Park LLAD #36; Windsor Point Park LLAD #38; Carson Creek Park LLAD #39; Bass Lake North LLAD #40; Saratoga Estates LLAD #41, and Notice of Public Hearing.

- B. Preliminary Engineer's Report for LLADs #1, #2, #3, #5, #6, #7, #8, #10, #11, #13, #14, #15, #16, #18, #19, #20, #22, #23, #25, #29, #31, #33, #34, #40; #41
- C. Preliminary Engineer's Report Lake Forest Park LLAD #36
- D. Preliminary Engineers Report Windsor Point Park LLAD #38
- E. Preliminary Engineer's Report Carson Creek Park LLAD #39

RESOLUTION NO. 2022-07

**OF THE
EL DORADO HILLS COMMUNITY SERVICES
DISTRICT BOARD OF DIRECTORS**

**APPROVING PRELIMINARY ENGINEERS REPORTS,
DECLARING ITS INTENTION TO CONTINUE
FY 2022-23 ANNUAL ASSESSMENT IN**

STONEGATE LLAD #1, OAK TREE LLAD #2, OAKRIDGE LLAD #3, GREEN VALLEY HILLS LLAD #5, LA CRESTA LLAD #6, CRESCENT RIDGE LLAD #7, LAKE FOREST LLAD #8, FRANCISCO OAKS LLAD #10, MARINA HILLS LLAD #11, HIGHLAND HILLS UNIT 3 LLAD #13, WILD OAKS LLAD #14, SILVA VALLEY LLAD #15, BASS LAKE A & B LLAD #16, CREEKSIDE GREENS LLAD #18, ROADWAY LLAD #19, HIGHLAND HILLS UNITS 1, 2 & 4 LLAD #20, PROMONTORY LLAD #22, HOLLOW OAKS LLAD #23, HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE LLAD #25, NORTH COMMERCIAL BLVD LLAD #29, HAWK VIEW LLAD #31, VALLEY VIEW LLAD #33, BELL RANCH LLAD #34, LAKE FOREST PARK LLAD #36, WINDSOR POINT PARK LLAD #38, CARSON CREEK PARK LLAD #39, BASS LAKE NORTH LLAD #40, AND SARATOGA ESTATES #41

AND

**NOTICE OF PUBLIC HEARING
(STREETS AND HIGHWAYS CODE §22624)**

WHEREAS, the Board of Directors of the El Dorado Hills Community Services District (the "Board") adopted its Resolution Initiating Proceedings for the preparation and filing of the annual engineer's reports for Fiscal Year 2022-23, commencing on July 1, 2022 and ending June 30, 2023, pursuant to the Landscape and Lighting Act of 1972;

WHEREAS, the Annual Engineer's Reports have been filed as directed with the Board of Directors, pursuant to the Landscape and Lighting Act of 1972 for the above-identified Landscaping and Lighting Assessment Districts (the "Assessment Districts" or "Landscaping and Lighting Assessment Districts"), all of which are located within the boundaries of the El Dorado Hills Community Services District and are more specifically described in the Engineer's Reports on file;

WHEREAS, it is the intention of this Board to levy and collect continued assessments within the Assessment Districts for fiscal year 2022-23. Within the Assessment Districts, the improvements generally consist of the 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.

NOW, THEREFORE, BE IT RESOLVED by the El Dorado Hills Community Services District Board of Directors as follows:

1. APPROVAL OF ENGINEER'S REPORTS: The Board of Directors hereby approves, as submitted, the preliminary Engineer's Reports filed with this Board of Directors for the:

STONEGATE LLAD #1; OAK TREE LLAD #2; OAKRIDGE LLAD #3; GREEN VALLEY HILLS LLAD #5; LA CRESTA LLAD #6; CRESCENT RIDGE LLAD #7; LAKE FOREST LLAD #8; FRANCISCO OAKS LLAD #10; MARINA HILLS LLAD #11; HIGHLAND HILLS UNIT 3 LLAD #13; WILD OAKS LLAD #14; SILVA VALLEY LLAD #15; BASS LAKE A & B LLAD #16; CREEKSIDE GREENS LLAD #18; ROADWAY LLAD #19; HIGHLAND HILLS UNITS 1, 2, & 4 LLAD #20; PROMONTORY LLAD #22; HOLLOW OAKS LLAD #23; HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE LLAD #25; NORTH COMMERCIAL BLVD LLAD #29; HAWK VIEW LLAD #31; VALLEY VIEW LLAD #33; BELL RANCH LLAD #34; LAKE FOREST PARK LLAD #36; WINDSOR POINT PARK LLAD #38; CARSON CREEK PARK LLAD #39; BASS LAKE NORTH LLAD #40; SARATOGA ESTATES #41 - Landscaping and Lighting Assessment Districts for fiscal year 2022-23

2. The authorized maximum assessment rates for Silva Valley, Highland View-Highland Hills-Sterlingshire, and Hollow Oaks are 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%, was authorized when these Assessment Districts were established. 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 2020 to December 2021 was 4.24%. Therefore, the maximum authorized assessment rates in these Districts for fiscal year 2022-23 were 3.00% above the maximum levy rates for FY 2021-22.

The authorized maximum assessment rates for Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory and Stonegate are 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"), was authorized when these Assessment Districts were established. As the amount of the annual increase in the CPI from December 2020 to December 2021 is 4.24%, the maximum authorized levy rate for fiscal year 2022-23 is 4.24% above the maximum levy rate for fiscal year 2021-22 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, Hawk View, Lake Forest Park, Windsor Point Park, and Carson Creek Park are 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%, was authorized when these Assessment Districts were established. As the amount of the annual increase in the CPI from December 2020 to December 2021 is 4.24%, the maximum authorized levy rate for fiscal year 2022-23 is 5.24% above the maximum levy rate for fiscal year 2021-22 for North Commercial Blvd, Valley View, Bell Ranch, Hawk View, Lake Forest Park, Windsor Point Park, and Carson Creek Park.

Including the authorized annual adjustment, the maximum authorized assessment rates for fiscal year 2022-23 are as listed below.

STONEGATE LLAD #1, \$146.50
OAK TREE LLAD #2, \$128.18
OAKRIDGE LLAD #3, \$289.44
GREEN VALLEY HILLS LLAD #5, \$76.90
LA CRESTA LLAD #6, \$158.30
CRESCENT RIDGE LLAD #7, \$117.84 & \$129.00
LAKE FOREST LLAD #8, \$53.69
FRANCISCO OAKS LLAD #10, \$596.49
MARINA HILLS LLAD # 11, \$335.82
HIGHLAND HILLS UNIT 3 LLAD #13, \$1,141.89
WILD OAKS LLAD #14, \$98.00
SILVA VALLEY LLAD #15, \$291.42
BASS LAKE A LLAD #16, \$286.66
BASS LAKE B LLAD #16, \$579.91
CREEKSIDE GREENS LLAD#18, \$936.32 & \$329.81
ROADWAY LLAD #19, \$30.00
HIGHLAND HILLS UNITS 1, 2, & 4 LLAD #20, \$260.02
PROMONTORY LLAD #22, \$361.19
HOLLOW OAKS LLAD #23, \$867.16
HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE LLAD #25, \$151.39
NORTH COMMERCIAL BLVD LLAD #29, \$3,431.40
HAWK VIEW LLAD #31, \$856.70
VALLEY VIEW LLAD #33, \$928.30
BELL RANCH LLAD #34, \$1,353.60
LAKE FOREST PARK LLAD #36, \$97.85
WINDSOR POINT PARK LLAD #38, \$72.42
CARSON CREEK PARK LLAD #39, \$431.07
BASS LAKE NORTH LLAD #40, \$561.41
SARATOGA ESTATES #41, \$731.17

The proposed assessment rates for FY 2022-23 for the above-identified Landscaping and Lighting Assessment Districts are identified in the Engineer's Reports on file with the District and are as follows:

STONEGATE LLAD #1, \$36.40
OAK TREE LLAD #2, \$55.92
OAKRIDGE LLAD #3, \$289.44
GREEN VALLEY HILLS LLAD #5, \$76.90
LA CRESTA LLAD #6, \$158.30
CRESCENT RIDGE LLAD #7, \$117.84 & \$129.00
LAKE FOREST LLAD #8, \$50.18
FRANCISCO OAKS LLAD #10, \$470.78
MARINA HILLS LLAD #11, \$123.10
HIGHLAND HILLS UNIT 3 LLAD #13, \$1,141.88
WILD OAKS LLAD #14, \$3.78
SILVA VALLEY LLAD #15, \$291.42
BASS LAKE A LLAD #16, \$275.48
BASS LAKE B LLAD #16, \$120.74
CREEKSIDE GREENS LLAD #18, \$418.96 & \$147.66
ROADWAY LLAD #19, \$30.00
HIGHLAND HILLS UNITS 1, 2, & 4 LLAD #20, \$133.52
PROMONTORY LLAD #22, \$361.18
HOLLOW OAKS LLAD #23, \$363.22
HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE LLAD #25, \$151.38
NORTH COMMERCIAL BLVD LLAD #29, \$1,423.62
HAWK VIEW LLAD #31, \$0.00
VALLEY VIEW LLAD #33, \$75.26
BELL RANCH LLAD #34, \$0.00
LAKE FOREST PARK LLAD #36, \$41.08
WINDSOR POINT PARK LLAD #38, \$72.42
CARSON CREEK PARK LLAD #39, \$153.30
BASS LAKE NORTH LLAD #40, \$0.00
SARATOGA ESTATES #41, \$0.00

3. REVIEW OF ENGINEER'S REPORTS: Affected property owners and interested persons may review the Engineer's Reports, which contains a full and detailed description of the boundaries of the Landscaping and Lighting Assessment Districts identified in #1 above, the improvements, and the proposed maintenance budget and assessments upon each parcel, at the El Dorado Hills Community Services District Office located at 1021 Harvard Way, El Dorado Hills, CA between the hours of 8:30a.m. and 4:00p.m., Monday through Friday.

4. NOTICE OF PUBLIC HEARING: NOTICE IS HEREBY GIVEN that the Board of Directors has scheduled a public hearing on the levy of the continued assessments for fiscal year 2022-23 on June 09, 2022 at 6:30 p.m. at the EDHCSD Pavilion Meeting Room

located at 1021 Harvard Way, El Dorado Hills, CA, (unless otherwise stated). After which, it will determine whether to levy and continue to collect the proposed assessments and the amount of the assessment.

5. ADDITIONAL INFORMATION: Interested persons may contact the El Dorado Hills Community Services District, 1021 Harvard Way, El Dorado, CA 95762, (916) 933-6624 to receive additional information about the proposed and assessments.

PASSED AND ADOPTED this 12th day of May 2022, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

BY:

ATTEST:

Michael Martinelli, *President*
Board of Directors

Kevin A. Loewen, *General Manager*
Secretary to the Board of Directors



www.FinanceDTA.com

PRELIMINARY ANNUAL ENGINEER'S REPORT

EL DORADO HILLS COMMUNITY SERVICES
DISTRICT LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICTS

Beginning Fiscal Year: 2022-2023

Intent Meeting: May 12, 2022

Public Hearing: June 9, 2022

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

*Newport Beach | San Jose | San Francisco | Riverside
Dallas | Houston | Raleigh | Tampa*

EL DORADO HILLS COMMUNITY SERVICES DISTRICT



BOARD OF DIRECTORS

PRESIDENT

Michael Martinelli

VICE-PRESIDENT

Noelle Mattock

DIRECTORS

Sean Hansen

Heidi Hannaman

Ben Paulsen

PROFESSIONAL SERVICES

ASSESSMENT ENGINEERING

Stephen A. Runk, P.E.

Jerry Wen

DTA

TABLE OF CONTENTS

SECTION

I AFFIDAVIT AND CERTIFICATES.....1

II INTRODUCTION..... 4

A Overview.....4

B Legal Compliance.....4

III PLANS AND SPECIFICATIONS..... 6

IV DESCRIPTION OF THE ASSESSMENT DISTRICTS 8

A Services for Individual Districts.....8

V LEVY SUMMARY BY DISTRICT..... 10

A Summary Cost Estimate.....10

VI METHOD OF APPORTIONMENT..... 12

A Background.....12

B Benefit Factors (General and Special Benefit).....12

C Benefit Finding.....15

D Zones of Benefit.....15

E Method of Assessment16

F Procedures of Levy..... 20

G Shell Districts.....21

H Duration of Assessment 22

I Appeals of Assessments Levied on Property 22

J Limitation of Report..... 22

VII FY 2022-23 BUDGET AND LEVY SUMMARY 23

VIII ASSESSMENT DIAGRAM..... 26



**SECTION I
AFFIDAVIT AND CERTIFICATES**

I AFFIDAVIT AND CERTIFICATES

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS**

This Engineer’s Report (“Engineer’s Report” or “Report”) and the enclosed descriptions, budget, and District Diagram/Map outline the Landscaping and Lighting Assessment Districts (“Assessment Districts” or “Districts”) and include the proposed assessments for each lot, parcel, and subdivision of land within said Districts to be levied for Fiscal Year (“FY”) 2022-23 as they existed at the time of the passage of the Resolution of Intention.

Reference is hereby made to the El Dorado County Assessor’s maps for a detailed description of the lines and dimensions of parcels within the Districts.

Dated this _____ day of _____, 2022.

DTA
Assessment Engineer
On Behalf of the El Dorado Hills Community Services District

By: _____

Jerry Wen
Project Manager

By: _____

Stephen A. Runk, P.E.
License Number: C23473

WHEREAS, on May 12, 2022, the Board of Directors of the El Dorado Hills Community Services District (“EDHCSD”), pursuant to the provisions of the Landscaping and Lighting Act of 1972, Streets and Highways Code Section 22500, *et seq.* (“1972 Act”), adopted its resolution (“Resolution”) initiating proceedings for the levy of FY 2022-23 assessments against properties in the Landscaping and Lighting Assessment Districts (“Assessment Districts” or “Districts”);

WHEREAS, said Resolution directed the undersigned Assessment Engineer to prepare and file a report (“Engineer’s Report” or “Report”) pursuant to the 1972 Act and Article XIII D of the California Constitution (“Proposition 218”), to which Resolution and the description of proposed improvements therein contained, reference is hereby made for further particulars;

NOW THEREFORE, the undersigned, acting as an agent for DTA, Assessment Engineer for the Assessment Districts, by virtue of the power vested in the undersigned under the 1972 Act and the order of the EDHCSD, hereby submits this Engineer’s Report and makes the following assessments to cover the portion of the estimated costs of the improvements upon all assessable parcels and lots within the Assessment Districts, and the costs and expenses incidental thereto to be paid by the Assessment Districts.

This Report includes the following sections:

Plans and Specifications – Plans and specifications for services to be provided. Plans and specifications are a part of this Report, whether or not separately bound.

Cost Estimate – An estimate of the annual costs of improvements to be provided. Also included are administrative and incidental costs that encompass maintenance, reserve, and repair and rehabilitation expenses.

Method of Assessment – A statement of the method by which the Assessment Engineer determined the amount to be assessed against each parcel or lot, based on special benefits to be derived by each parcel or lot from the improvements and services.

Termination of District/Limitations of Report – A statement as to the duration of the Districts and the accuracy of the data and information necessary for the development of this annual Engineer’s Report.

Assessment District Diagram/Map – A diagram showing all the parcels and lots of real property to be assessed within these Assessment Districts.

Assessment Roll – Assessment roll showing the amount to be assessed against each parcel or lot of real property within these Assessment Districts. An Assessor’s Parcel Number or other designation describes each parcel or lot.

DTA does hereby recommend the net amounts, which are being calculated in the following sections, to be assessed upon all assessable parcels or lots of land within the Assessment Districts by apportioning the amount allocable among the several parcels or lots of each in proportion to the estimated special benefits to be received by each such parcel or lot from

the improvements, as more particularly set forth in the Assessment Roll on file with the Controller's office of the EDHCSD and by this reference made as part of this Engineer's Report. The Assessment Districts Diagram/Map appearing herein is a representation of the Assessment Districts Diagram/Map that was approved by resolution of the Board of Supervisors. For a more particular description of the assessable properties within the Assessment Districts, reference is hereby made to the Assessor's maps of the County of El Dorado for FY 2022-23. Each parcel or lot of land assessed is described on the Assessment Roll by reference to its parcel number as shown on the County of El Dorado Assessor's Roll.

DTA

June , 2022

Jerry Wen
Senior Vice President

June , 2022

Stephen A. Runk, P.E.
License Number: C23473

II INTRODUCTION

A Overview

The El Dorado Hills Community Services District (“EDHCSD”) has formed a number of Landscape and Lighting Assessment Districts (“Assessment Districts”), twenty-six (26) of which are covered in this Engineer’s Report (“Report”). The purpose of these Assessment Districts is to provide funding for the maintenance, installation, and operation of improvements within the Assessment Districts. Assessments are levied annually to maintain and improve these facilities.

Pursuant to Article XIID of the California Constitution (the “Article”) and the 1972 Act, for each year in which the assessments will be continued, the Board must direct the preparation of an Engineer’s Report (“Report”) establishing the budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and set the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board.

After preliminary approval from the Board, a notice of public hearing must be published in a local paper at least ten (10) days before the hearing. The purpose of the hearing is to provide a forum for public testimony regarding the proposed continuation of assessments, including opposition to the assessments. The public hearing for this Assessment District is currently scheduled for June 9, 2022. At this hearing, if the Board approves the resolution to confirm the continuation of the assessments, then the assessments will be included on the property tax rolls for FY 2022-23 after submission to the El Dorado County Auditor/Controller.

B Legal Compliance

Assessment District jurisprudence requires that assessments levied pursuant to the 1972 Act be based on the “special benefit” properties receive from the improvements, facilities, and services funded by these assessments. The law, however, is not prescriptive regarding the method or formula used to apportion the assessments in Landscape and Lighting District proceedings. In addition, Article XIID of the California Constitution, added in November 1996 through the passage of Proposition 218 by voters of the State of California, requires, *inter alia*, that (i) only special benefits be assessable, (ii) no assessment may exceed the proportional special benefit conferred on the parcel assessed, and (iii) publicly owned parcels shall not be exempt from assessment unless clear and convincing evidence demonstrates that such publicly owned parcels receive no special benefits from the improvements for which the assessment is levied.

“Special benefit” refers to a particular and distinct benefit *over and above* the “general benefits” conferred on real property located in the Assessment Districts or to the public at large. Importantly, the general enhancement of property value does not constitute special benefit.

This Engineer's Report has been designed to comply with the aforementioned requirements of the Article and the 1972 Act, as well as to incorporate recent California court decisions such as the following:

- Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (2008);
- Golden Hill Neighborhood Association v. EDHCSD of San Diego (2011); and
- Concerned Citizens v. West Point Fire Protection District (2011).

To ensure a defensible methodology, the special benefit that the improvements, facilities, and services will render to the properties within the Assessment Districts must be identified. It is also necessary that the properties in question receive a special and direct benefit as distinguished from a benefit to the general public.

III PLANS AND SPECIFICATIONS

The levy of annual assessments will support the improvements and services (collectively, the “Improvements”) to be operated and maintained with the Assessment Districts, and the cost thereof, including any debt service obligations on the existing bonds or other related indebtedness issued for the Improvements. Assessable parcels or lots are the Assessor’s Parcels that receive special benefits from the corresponded Assessment Districts. The assessment proceeds will be used exclusively for the coverage of expenditures on Improvements within the Assessment Districts or areas within the EDHCSD.

The plans, specifications, and studies of the Improvements for the Assessment Districts are voluminous and will not be bound in this Report, but by this reference are incorporated as if attached to this Report. The plans and specifications are on file with the General Manager of the EDHCSD.

In addition to the definitions of Improvements provided by the 1972 Act, the following descriptions identify the types of improvements that will be maintained by the Assessment Districts, including all services, operations, maintenance, and installation required to keep the Improvements in good condition.

Installation

“Installation” refers to the construction of public facilities, such as, land preparations (grading, leveling, cutting, filling, etc.), sod, landscaping, irrigation systems, sidewalks, drainage, and lights.

Maintenance

“Maintenance” refers to the furnishing of materials and services necessary for the ordinary and usual repair, removal, or replacement of the entirety or a part of any improvements. Improvements shall include anything benefitting the growth, life, sustainability, or beautification of landscaping; the removal of debris or waste; and the cleaning, sandblasting, and painting of walls and other improvements for the removal or covering of graffiti.

Servicing

“Servicing” pertains to the use of gas, electricity, energy, or other agents necessary for the illumination of any public facilities or the lighting and operation of any improvements; and the use of water for landscaping, fountains, and the maintenance of other types of improvements.

Please note that the installation, maintenance, and servicing of public facilities and improvements will include, but not be limited to, the following, as applicable, at each of the locations owned, operated, or maintained by the EDHCSD:

- Turf and play areas
- Landscaping
- Ground cover
- Shrubs and trees
- Irrigation systems
- Drainage systems
- Lighting
- Street lighting
- Public lighting facilities
- Fencing
- Entry signs
- Labor, materials, supplies, utilities, and equipment

IV DESCRIPTION OF THE ASSESSMENT DISTRICTS

A Services for Individual Districts

As described above in Section 3, the Assessment Districts provide for the installation, maintenance, and servicing of improvements located within the Assessment Districts or areas within the EDHCSD.

Table 1, on the following page, presents a summary of the Improvements funded within each Assessment District.



www.FinanceDTA.com

SECTION IV DESCRIPTION OF THE 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, Promontory Community Park (18 Acres), Maintenance Shop Building 1,050 Feet, 30 Feet x 35 Feet	Landscape and Irrigation, Walkway, Masonry Wall, Street Lights (9)	Landscape and Irrigation, Walkway, Street Lights (3)	Landscape and Irrigation, Entry Sign Wall, Walkways, Bollards, Street Lights (5)	Landscape and Irrigation, Entry Sign Wall, Fencing, Landscape Lighting, Walkway, Street Light (1)
Lake Forest	Marina Hill	Highland Hills 3	Wild Oaks ¹	Bass Lake, Zone A	Bass Lake, Zone B	Roadway
Landscape and Irrigation, Street Light (1), Entry Sign	Street Light (1), Street Median	Fencing, Street Light (1), Landscaping	Nature Area with Unimproved Trails, Signs, Wood/Kiosk Sign Board, 1,630-Foot Split Rail Fence, Park Sign	Landscape and Irrigation, Walkway, Sign Walls, Street Median, Street Lights (37), Fencing, Landscape Lighting, Masonry Walls, Open Space	Landscape and Irrigation, Fencing, Concrete Header, Entry Signs (2), Masonry Wall, Stone Pilasters, Landscape Lighting, Street Lights (16)	Landscape and Irrigation
Highland Hills 1, 2, & 4	Creekside Greens	Francisco Oaks	Silva Valley	Highland View	Hollow Oaks	North Commercial Blvd.
Landscape and Irrigation, Fencing and Gates, Accent Lights (6), Entry Sign (1), Street Lights (5), Concrete Curbing	1.7-Acre Neighborhood Park, Landscape and Irrigation, Entry Sign Walls, Walls and Fencing, Walkway, Street Light (1), Pond and Open Space	Landscape and Irrigation, Irrigation Systems, Masonry Walls, Walkway	1-Acre Developed Park; 0.75-Acre Archaeological Preservation Area with American Indian Grinding Rocks, Benches and Trails; 1.75 Acres of Open Space; Street Lights (9); Entry Sign Walls (4)	4-Acre Park, Irrigation, Turf Area, Concrete Walk, Concrete Header, Planting / Bark Area, Electric Service, 500-Foot Wood Fence	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, Walkways, EDH Entry Monument, Street Lights (24), Litter Removal, Pavers
Valley View	Hawk View	Bell Ranch	Bass Lake North			
41.4 Acres of Community, Neighborhood, and School Parks	0.90-Acre Neighborhood Park, Open Space, Street Lights (2), Entry Monument, Medians and Sidewalks	1.8-Acre Neighborhood Park, Open Space, Trails, Street Lights (2), Entry Monument, Medians, Landscaping	Landscape and Open Space, Corner Monument (1), Entry Monument (1), Street Lights (1), Exterior Fencing.			

V LEVY SUMMARY BY DISTRICT

A Summary Cost Estimate

The total assessment levies and proposed and maximum assessments per unit for FY 2022-23, are listed by District in Table 2 below. Please note that the maximum authorized assessment rates include authorized annual adjustments, as described on the following page.

Table 2: FY 2022-23 Assessment Revenues

Formation Number	District Name	Assessment Levy	Proposed Levy per Unit	Maximum Levy per Unit
1	Stonegate	\$16,309	\$36.40	\$146.50
2	Oaktree	\$9,844	\$55.92	\$128.18
3	Oakridge	\$16,498	\$289.44	\$289.44
5	Green Valley	\$17,072	\$76.90	\$76.90
6	La Cresta	\$16,305	\$158.30	\$158.30
7	Crescent	\$25,906	\$117.84 (Zone A) \$129.00 (Zone B)	\$117.84 (Zone A) \$129.00 (Zone B)
8	Lake Forest	\$24,191	\$50.18	\$53.69
10	Francisco Oaks	\$48,020	\$470.78 (Zones A & B)	\$596.49 (Zones A & B)
11	Marina Hill	\$4,063	\$123.10	\$335.82
13	Highland Hills 3	\$30,831	\$1,141.88	\$1,141.89
14	Wild Oaks M&O	\$4,382	\$3.78	\$98.00
15	Silva Valley	\$106,951	\$291.42	\$291.42
16	Bass Lake A	\$76,585	\$275.48	\$286.66
16	Bass Lake B	\$35,501	\$120.74	\$579.91
18	Creekside	\$73,366	\$418.96 (Zone A) \$147.66 (Zone B)	\$936.32 (Zone A) \$329.81 (Zone B)
19	Roadway	\$156,180	\$30.00	\$30.00
20	Highland Hills 1, 2, & 4	\$11,615	\$133.52	\$260.02
22	Promontory	\$335,184	\$361.18	\$361.19
23	Hollow Oaks	\$35,959	\$363.22	\$867.16
25	Highland View	\$69,942	\$151.38	\$151.39
29	North Comm. Blvd.	\$194,497	\$1,423.62	\$3,431.40
31	Hawk View	\$0.00	\$0.00	\$856.70
33	Valley View	\$117,694	\$75.26	\$928.30
34	Bell Ranch	\$0.00	\$0.00	\$1,353.60
40	Bass Lake North	\$0.00	\$0.00	\$561.41
41	Saratoga Estates	\$0.00	\$0.00	\$731.17
Total		\$1,426,896		

*May not sum due to rounding.

Indexing assessments annually to the published Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI") allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218.

For *Silva Valley, Highland View-Highland Hills-Sterlingshire Village* and *Hollow Oaks*, the authorized maximum assessment rates are subject to an annual adjustment tied to the CPI, with the 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 where the CPI is less than 3%. The maximum authorized assessment rate is therefore equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the lower of either (i) 3%, or (ii) the change in CPI plus any Unused CPI. The change in the CPI from December 2020 to December 2021 was 4.24%. Therefore, the maximum authorized assessment rates in these Districts for fiscal year 2022-23 were 3.0% above the maximum levy rates for FY 2021-22.

For *Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory, and Stonegate*, the authorized maximum assessment rates are subject to an annual adjustment tied directly to the CPI. The change in the CPI from December 2020 to December 2021 was 4.24%. Therefore, the maximum authorized assessment rates in these Districts for fiscal year 2022-23 were 4.24% above the maximum levy rates for FY 2021-22.

For *North Commercial Boulevard, Valley View, Bell Ranch, and Hawk View* the authorized maximum assessment rates are subject to an annual adjustment equal to 1% above the CPI. The change in the CPI from December 2020 to December 2021 was 4.24%. Therefore, the maximum authorized assessment rates in these Districts for fiscal year 2022-23 were 5.24% above the maximum levy rates for FY 2021-22.

VI METHOD OF APPORTIONMENT

A Background

As described in Section 2.B (Legal Compliance), the Assessment Engineer must be able to identify, quantify, and calculate the special benefit, which confers a direct advantage upon property in the Assessment Districts, *over and above* (i.e., as separate from) the general benefit derived from the Improvements. In addition, proceeds from the assessments shall be used only for the eligible service and/or improvement items within the Assessment Districts, as listed above in Section 3.

In determining the net amount to be assessed upon parcels within the Assessment Districts, Section 22573 of the California Streets and Highways Code states that such amount “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 further states that “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel,” where “special benefit” means “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” This Section of the Report describes the methodology used to calculate the net amount to be assessed on each parcel within the Assessment Districts in proportion to the special benefit that is conferred on each parcel.

The process of calculating the special benefit is summarized as follows:

- Identify all benefit factors (both general and special) derived from the Improvements
- Estimate the proportion of total benefits that are general benefits
- Determine the relative special benefit across different zone areas within the Assessment District (if any)
- Determine the relative special benefit per property type
- Calculate the specific assessment for each Assessor’s Parcel based upon the factors set forth in Steps 1 through 4 (i.e., special vs. general benefit, location, property type, property characteristics, improvements on property, and other supporting attributes).

B Benefit Factors (General and Special Benefit)

In July 2008, the California Supreme Court issued a ruling on the case titled, *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority*. This ruling, which is considered the most significant legal guidance clarifying Proposition 218, included further emphasis that benefit assessments are for special, not general, benefit. Other key elements of the ruling are that services and improvements funded by the assessments must be clearly

defined, and that special benefits are directly received by and provide a direct advantage to property in the assessment district.

An overview of the distinctions between general and special benefits is provided in the following paragraphs.

General Benefit: This section conservatively estimates and describes general benefit, and budgets it so that it is funded by sources other than the assessments.

Benefit to Property outside the Assessment District: The improvements may confer some benefit upon properties that lie within the service radius of the Improvements, but outside the boundaries of the Assessment District.

Park and Recreation Improvements: It is assumed that the parks would have a quarter-mile (0.25-mile) service radius. There are only 515 such parcels (i.e., outside the Districts but within the service radius) as compared to the 2,845 parcels within the Districts (i.e., about 15.3% of the parcels are in this category). In addition, a 50% reduction factor is applied to these properties because they experience only half as much benefit as the properties in the District (since the properties outside the District are located on only one side of the park improvements, not both sides). Thus, outside properties account for roughly half of 15.3%, or 7.6% of the benefits resulting from the Improvements.

Landscaping & Other Improvements: Although our analysis has concluded that all parcels within the service area of these improvements are located within the Assessment Districts, a 0.5% factor is assigned to account for any minimal benefit to property outside the Assessment Districts.

Benefit to Property inside the Assessment District that is Indirect and Derivative: There may be general benefit, in addition to special benefit, received by properties situated within the District. While this "indirect and derivative" general benefit is difficult to calculate, one measure used to approximate it is the percentage of land area within the District that is publicly owned and used for regional purposes such as major roads, rail lines, and other similar facilities. The rationale for using this measure is that such properties used for regional purposes could provide indirect benefits to the public at large. Roughly 0.37% of the land area in the Districts is used for such regional purposes, representing 0.37% of the benefits conferred by the Improvements (i.e., both Park Improvements and Landscaping & Other Improvements).

Benefit to the Public at Large: This type of benefit is estimated by the proportionate amount of time that the District's facilities are accessed by individuals who are not residents, employees, customers, or property owners in the District.

Park Improvements: Based on demographic research, it is estimated that 5.0% of the benefits from the park and recreation Improvements are general benefits to the public at large.

Landscaping and Other Improvements: Trip generation models estimate that approximately 20% of trips to a neighborhood are made by non-residents. The vast majority

of these trips, however, are made by delivery trucks, landscapers, etc. and should be deducted from general benefit calculations. It is estimated that 2% of non-resident trips are not generated by some relationship with the property owners in the District and are therefore truly general. Therefore, this Report assumes that 2% of 20%, or 0.4%, of the benefits from landscaping, lighting, and other types of non-park improvements are general benefits to the public at large.

Total General Benefit: The sum of these three measures of general benefit comprises approximately **12.97%** of the total benefits resulting from the **Park Improvements**, and **1.27%** of the total benefits resulting from the **Landscaping & Other Improvements**. That is, *these portions of the benefits are general in nature and therefore should be funded by sources other than the assessment.*

Special Benefit: Given the general benefit calculations outlined above, the remaining **87.03%** of the total benefits conferred by the **Park Improvements**, as well as **98.73%** of the total benefits from **Landscaping & Other Improvements**, are considered Special Benefits, to be funded by the assessment. Special benefit factors are listed below.

Extension of a Property's Outdoor Areas and Green Spaces for Properties in Proximity to the Improvements: The residential, commercial, and other benefiting properties in the District do not have their own large outdoor areas and green spaces because it is cost prohibitive to provide such areas on these properties. The landscaped areas and park improvements in the District are effectively an extension of the land area for properties close to the parks, because these improvements are uniquely accessible to nearby properties (e.g., those properties located within the quarter-mile service radius of the parks). Therefore, this type of benefit is a direct and special advantage enjoyed by properties within the District.

Proximity to Improved Landscaped Areas, Parks, Open Space, and Recreational Facilities: Without the assessments to fund the improvements, the parks and landscaped areas could not have been built and maintained. Thus, the assessments provide benefits that are *over and above* what would otherwise have been provided. Further, these benefits are conferred on properties within the Districts, since only the specific properties in proximity to the Improvements are included in the Districts.

Access to Improved Landscaped Areas, Parks, Open Space, and Recreational Facilities: Parcels that receive the benefit of the improved landscaped areas, parks, open space, and recreational areas all have access to the Improvements due to the closeness in distance. This unique and tangible advantage is a special benefit received directly by properties in the District.

Improved Views: By funding and maintaining the Improvements, the Districts provide a high quality of public facilities, kept in good condition, which results in improved views within the District. The improved and protected views provided by the assessments are a direct and tangible advantage, i.e., a special benefit conferred upon properties in the District.

Creation of Individual Lots for Residential and Commercial Use: In most of the Districts, the original owner/developer(s) of the property within the District agreed unanimously to

the assessments. Because the assessments provided the necessary funding for public improvements that were required as a condition of development and subdivision approval, these assessments generated parcels and lots that otherwise would not have been created. These parcels, and the improvements constructed on them, are a direct advantage and special benefit resulting from the assessments.

C Benefit Finding

Proposition 218 critically notes that “an agency shall separate the general benefits from the special benefits conferred...”

While it has been determined that (i) various Assessment District Improvements are clearly local amenities directly associated with the development of the properties within the Assessment District and (ii) these Improvements are more extensive and are provided at an enhanced level of service that is higher than that typically provided by the EDHCSD’s Baseline Improvements, it is also recognized that some of the Improvements do benefit the public at large and would likely have minimal impact on the commercial and residential areas in the Assessment District (i.e., provide a general benefit). As a result, the cost to maintain these specific Improvements has been offset by an EDHCSD contribution.

Table 3 below lists the general benefit versus special benefit allocation percentages.

Table 3: General Benefit Versus Special Benefit Allocation

Type of Improvement	General Benefit Percentage*	Special Benefit Percentage*
Park	12.97%	87.03%
Landscaping & Other	1.27%	98.73%

**Refer to Section 5.B above for a discussion of General versus Special Benefit factors.*

Table 4 on the following page shows a summary of the calculation of the general benefit allocated to improvements considered to benefit property owners outside the Assessment Districts.

D Zones of Benefit

Section 22574 of the 1972 Act provides that “a zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”

Based on a thorough review of the location and extent of the Assessment District’s Improvements and the direct proximity and relationship to surrounding properties, EDHCSD found that parcels located in the Assessment District receive special benefit from their proximity to the Improvements in the District as these Improvements enhance the quality of life on a day-to-day basis by providing an attractive, clean, safe, and secure environment in which to live and work. Therefore, no benefit zones are designated within the Assessment District.

Table 4: General Benefit Calculation

Description	Park - General Benefit Percentage*	Landscaping & Other - General Benefit Percentage*
Outside the District	7.60%	0.50%
Indirect and Derivative	0.37%	0.37%
Public At Large	5.00%	0.40%
Total General Benefit	12.97%	1.27%

*Refer to Section 5.B above for a discussion of General versus Special Benefit factors.

E Method of Assessment

Residential parcels will be assessed based on the number of dwelling units on each parcel, whereas non-residential parcels, commercial property, and industrial property will be assessed based on parcel area. The single-family parcel has been selected as the base unit for calculation of the assessments. Parcels of other land uses are converted to Single Family Equivalents (“SFEs”), in the manner described below. 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 represents each property’s relative benefit in relation to a single-family home on one parcel.

The following paragraphs include detailed descriptions of each land use, and the appropriate allocation to each land use as determined at the time of formation

Residential Properties

Single Family Residential

This land use is defined as a fully subdivided residential home site with a single residential unit developed on the property. For purposes of establishing the proportional special benefits and single-family equivalent unit factors for other land uses in this District, the single-family residential land use is designated as the basic unit of assessment and shall be equal to 1.00 SFE per parcel (unit), by definition.

For single-family residential, the estimated persons per household is approximately 2.73 (based on the 2000 Census, El Dorado County). From the above designation of 1.00 SFE per single-family residential, it is equivalent to state that 1.00 SFE for every 2.73 persons and the variations of the population density factors for different types of residential land use within the Assessment District will be the base of apportioning the SFEs among different land uses in the District.

Multi-Family Residential Dwelling Units

This land use is defined as a fully subdivided residential parcel that has more than one residential unit associated with the parcel, and thus includes apartments, duplexes,

triplexes, etc. (but does not include condominiums or townhomes, see below). This designation may also include parcels identified by the County Assessor's Office as mixed-use properties for which there is more than one residential unit, but the parcel may also include a nonresidential component or unit (however, the parcel's primary use is considered residential).

Multi-family residential properties receive special benefit similar to that of single family residential property, and a comparative calculation of proportional special benefit is reasonably reflected by the multi-family residential parcel's equivalent ratio (1.00) SFE per Single Family Residential. Studies have consistently shown that multi-family residential developments impact public infrastructure at reduced levels compared to a single-family residence, which is reflective of their reduced structure size, persons per unit, trip generations, and need for many public improvements. Based on these considerations, it is reasonable to conclude that an appropriate weighting of proportional special benefit per unit (compared to a single family residential) is best represented by the sliding scale presented below:

- 0.62 SFE per unit for the first 20 units;
- 0.10 SFE per unit for 20+ units.

For a Duplex, Triplex, and Fourplex, the following applies:

- 0.72 SFE per unit

Condominiums

This land use is defined as a fully subdivided residential condominium or townhome parcel (not typically classified as a detached single-family residential unit). These residential properties may include attached residential properties that have a shared (common) wall or driveway, but each residential unit is assigned a specific Assessor's Parcel Number. These properties are generally part of a multi-unit development for which each condominium parcel shares or has common interest with one or more of the other residential parcels in that development (common areas).

The development attributes of condominiums tend to be a blend of the single-family and multi-family residential properties. Like single-family residential properties, condominiums are individual residential units that are privately owned, and they tend to be owner-occupied with relatively fewer vacancies per unit than multi-family residential properties. They also have a greater overall need and use of local public improvements per unit than multi-family residential properties. However, because this property type usually has a much higher development density (greater number of units per acre) and typically has a reduced population density per unit than single family residential properties, the parcel's proportional special benefit is assumed to be less than that of a single-family residential property.

In consideration of the characteristics discussed above, an appropriate allocation of special benefit for condominiums and similar residential properties is represented by an

assignment of 0.670 SFE per unit. Because each parcel typically represents a single residential unit or small group of units that are each privately owned, no adjustment for multiple units is applicable.

Mobile Home Property

This land use is defined as mobile home or manufactured-home parcel. These residential properties normally located in a designated zone area, which is mobile home park, and registered as private land ownership. Mobile Home parcels tend to have smaller lot size, higher population density, lower public maintenances needs, and a less centralize location in comparison to the rest of residential properties within the Assessment District.

In consideration of the above characteristics and the balance of the ratio of 1.00 SFE for each single-family residence, it is best to assign 0.51 SFE per unit for mobile home property.

Developed Non-Residential Property

This land use is defined as a developed property with identifiable property improvements (buildings, parking lots, etc.) for which the primary use of the property is not considered residential, whether the property is being utilized (occupied) or not. The commercial/industrial property classification includes the following:

- All types of commercial enterprises including, but not limited to, retail shopping centers, food services, banks, private recreational facilities, office and professional buildings, hotels, or motels;
- All types of industrial uses including, but not limited to, service centers, warehousing, storage facilities, transportation facilities, and manufacturing; and
- Private institutional facilities including, but not limited to, Places of Worship, Day Care Centers, Fraternal Organizations, Private Schools, Hospitals, Convalescent or Retirement Homes, or other similar public service or assembly type properties.

Utilization of findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study"), the average number of employees per acre for commercial and industrial property is twenty-four (24). In comparison, the average number of people residing in a single-family home is 2.73 (Section 6E. - Residential Properties). Since the average lot size for a single-family home in the Assessment District is approximately 0.22 acres, the estimated average number of residents per acre of residential property is 12.4.

From the above findings and estimations, a standardized ratio of two (2) commercial/industrial employees to one (1) single-family resident can be derived for a fair apportionment of special benefit to commercial/industrial properties in the consideration of 1.00 SFE per single-family residential (or 1.00 SFE for every 2.73 persons per household).

Table 5 below shows the average number of 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 five (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.

Table 5: Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Land Use	Average Employees per Acre ¹	SFE Units per 1/5 Acre ²
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	0.06

[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 Residential Properties

This land use is defined as property that has been identified as undeveloped but has reasonable development potential (with few or no development restrictions).

In comparing the special benefits associated with this land use to those enjoyed by developed properties, it becomes evident that the proportional special benefits associated with vacant property are clearly less than those of developed properties. Although vacant properties certainly derive special benefits from the Improvements, these special benefits are limited to the land (lot) itself while the direct and immediate special benefits for developed properties are correlated with the number of owners, residents, employees, and others that occupy and utilize those properties. However, due to the nature of the proposed land use development for the majority of the vacant land within the Assessment Districts, vacant residential properties are assigned 1.00 SFE.

Exempt Properties

These are defined as parcels of land that receive no measurable special benefits from the District Improvements and are assigned 0.00 SFE. This land use classification may include, but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County of El Dorado);
- Dedicated public easements including open space areas, utility right-of-ways, greenbelts, parkways, parks, trails, or other publicly owned or utility-owned land that are considered part of the District Improvements or that serve the community or general public and are not considered or classified as developed public properties;

Table 6 summarizes the assignment of special benefit for each type of property within the Assessment District:

As shown in Table 6, the calculated SFEs are as follows:

Table 6: Assignment of SFEs

Land Use	Single Family Equivalent ("SFE")
Single Family Unit	1.00 SFE per Unit
Multi-Family Unit	
20 Units or Fewer	0.62 SFE per Unit
Above 20 Units	0.10 SFE per Unit
Duplex, Triplex, and Fourplex	0.72 SFE per Unit
Condominium Property	0.67 SFE per Unit
Mobile Home	0.51 SFE per Unit
Developed Non-Residential Property	
Commercial	0.50 SFE per 1/5 Acre
Office	1.42 SFE per 1/5 Acre
Shopping Center	0.50 SFE per 1/5 Acre
Industrial	0.50 SFE per 1/5 Acre
Parking Lot	0.05 per 1/5 Acre
Golf Course	0.063 per 1/5 Acre
Vacant/Undeveloped Residential Property	1.00 SFE
Exempt Parcel	0.00 SFE

F Procedures of Levy

Balance / Total Benefit Units = Parcel Levy Amount

With exceptions of the following Districts summarized in Table 7.

Table 7: District Descriptions

District Name	Description
Crescent Ridge	Zone B pays an additional amount for maintenance of their entrance sign
Wild Oaks	Bond will mature on 9/1/2018
Roadway*	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, Valley View
Creekside Zone B	All Parcels or lots in Zone B are assessed one benefit unit with an exception of the following parcel: 118-100-36-100 will be assigned 6 benefit units
Francisco Oaks	All Parcels or lots in Francisco Oaks are assessed one benefit unit with an exception of the following parcel: 112-780-33-1 will be assigned 35 benefit units

District Name	Description
North Commercial Boulevard	Vacant Parcels are assessed 0.25 SFE per parcel
Valley View Ranch	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
Bass Lake North	Vacant Parcels are assessed 0.25 SFE per parcel

*Districts are exempted from the Roadway Assessment.

Balance / Total Lots = Parcel Levy Amount

G 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 Shell Districts:

- Bridlewood
- Lake Forest Zone C
- Lake Hills
- Lake Ridge
- Marina
- Serrano
- Southern Areas

The EDHCSD has also formed a number of Shell Districts pursuant to Proposition 218 which are yet to be activated. The following 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:

- Blackstone
- Euer Ranch
- Lesarra
- Villadoro
- Saratoga Estates

H Duration of Assessment

If the Assessment Districts require funding for the maintenances and improvements, Assessments associated with the Districts will be levied upon the Board of Directors' approval on an annual basis.

I Appeals of Assessments Levied on Property

If a property owner deems an assessment on their property to be in error, he or she may file a written appeal with the Engineer of the EDHCSD. The appeal is limited to being corrected for the current fiscal year during such year. The Engineer will review the appeal and any relevant information in a prompt manner upon receipt of the appeal. If the Engineer finds a modification to the Assessment is necessary, the Assessment Roll will be updated to reflect such changes. Should the Assessment Roll already be filed with the County, the Engineer has the authority to refund the property owner the difference. Should there still be a dispute after the Engineer's review, the property owner can appeal to the Board directly. All decisions made by the Board are final and cannot be overturned.

J Limitation of Report

The conclusions, calculations, and recommendations in this Report rely on the substantial data and information provided to DTA at the time of the writing of the Report by the following parties:

- El Dorado Hills Community Services District
- The previous Assessment Engineer
- The County of El Dorado

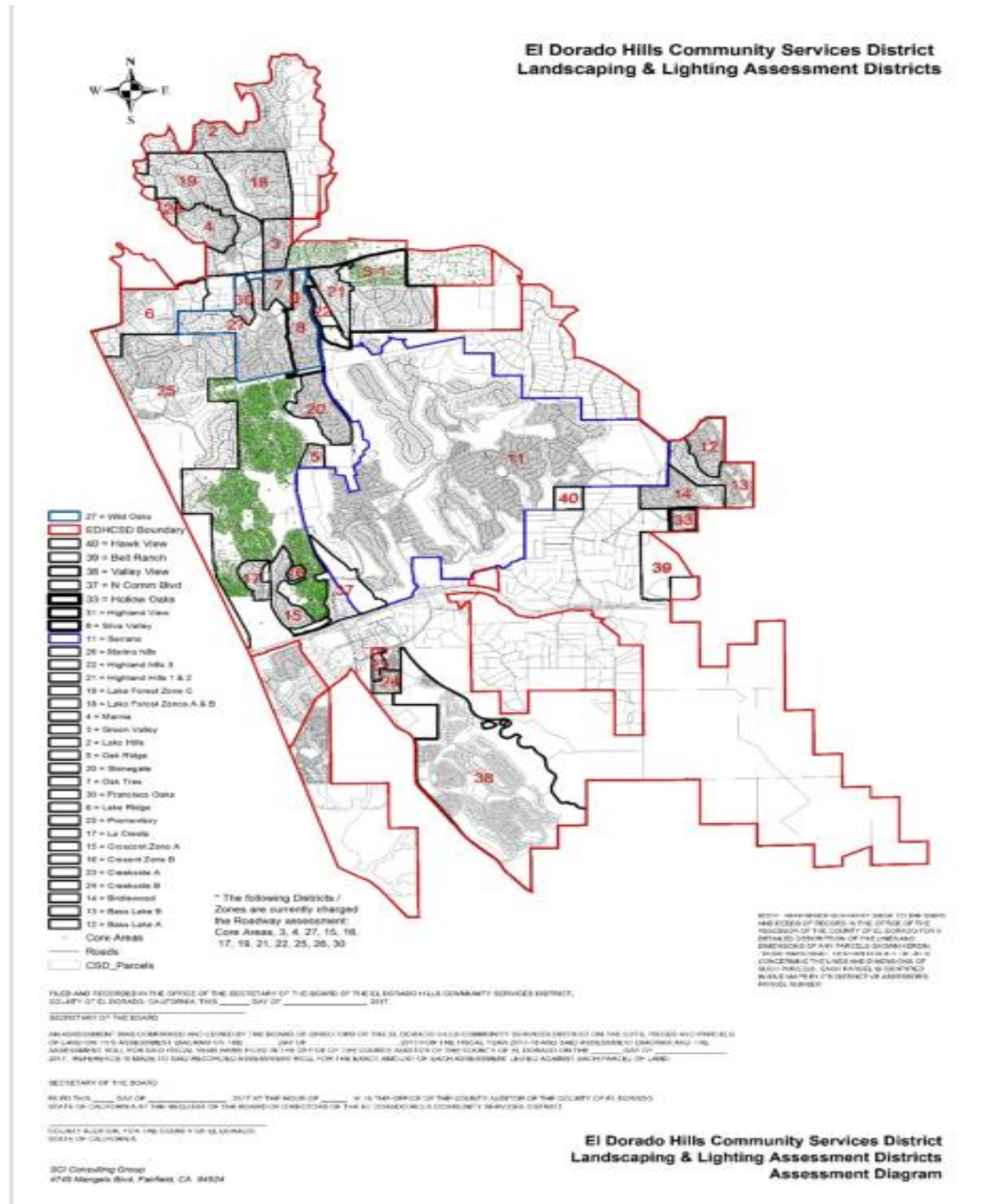
VII FY 2022-23 BUDGET AND LEVY SUMMARY

See tables on the following pages summarized the FY 2022-23 Assessment levy for each of the Assessment District.

El Dorado Hills Community Services District Landscaping and Lighting Assessment Districts Fiscal Year 2022-2023 Assessment District Budget												
Description	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forest	Marina Hill	Highland Hill 3	Wild Oaks M&O	Silva Valley
CSD Account #	20	21	22	23	24	26	27	30	31	35	38	39
Formation Number	1	5	22	3	2	7	6	8	11	13	14	15
Assessor Fund Number	20597	20648	20658	20651	20643	20646	20645	20647	20650	20653	20351	20655
Direct Costs												
Salaries & Benefits	\$3,826	\$869	\$46,858	\$803	\$1,202	\$1,633	\$663	\$971	\$472	\$2,207	\$2,113	\$7,066
Services and Supplies	\$19,058	\$2,458	\$386,369	\$8,932	\$6,773	\$20,163	\$7,691	\$7,359	\$1,529	\$11,059	\$27,165	\$53,054
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements/Replacement	\$1,721	\$0	\$45,562	\$0	\$0	\$1,863	\$0	\$0	\$0	\$997	\$0	\$1,721
Subtotal	\$24,605	\$3,327	\$478,789	\$9,735	\$7,975	\$23,659	\$8,354	\$8,330	\$2,001	\$14,263	\$29,278	\$61,841
Administration Costs												
County Collection Charges	\$545	\$355	\$1,555	\$206	\$315	\$350	\$249	\$567	\$183	\$177	\$1,064	\$477
Professional Fees	\$682	\$436	\$1,996	\$171	\$300	\$300	\$171	\$682	\$171	\$168	\$1,638	\$610
Administrative Overhead	\$4,553	\$1,009	\$60,271	\$805	\$1,403	\$1,975	\$782	\$1,174	\$450	\$2,552	\$2,549	\$8,957
Subtotal	\$5,780	\$1,800	\$63,822	\$1,182	\$2,018	\$2,625	\$1,202	\$2,422	\$804	\$2,897	\$5,251	\$10,044
Levy Breakdown												
Total Direct and Administration Costs	\$30,385	\$5,127	\$542,611	\$10,917	\$9,994	\$26,284	\$9,556	\$10,752	\$2,805	\$17,160	\$34,529	\$71,885
Available Fund Balance 7/1/2022	(\$107,301)	(\$29,607)	(\$467,483)	(\$29,840)	(\$62,519)	(\$32,449)	(\$31,570)	(\$19,142)	(\$6,461)	(\$79,400)	(\$174,927)	(\$335,903)
Contribution to/(from) General Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Equipment Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Operating Reserve	\$11,943	\$2,136	\$207,104	\$4,549	\$4,164	\$10,175	\$3,982	\$4,480	\$1,169	\$6,735	\$14,387	\$29,235
Contribution to/(from) Capital Improvement Reserve (FY 2022)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121,864	\$0
Contribution to/(from) Capital Improvement Reserve (FY2023)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Deferred Maintenance Reserve (FY2022)	\$81,738	\$27,471	\$260,379	\$25,292	\$58,355	\$22,274	\$27,588	\$14,662	\$5,292	\$72,666	\$13,007	\$306,668
Contribution to/(from) Deferred Maintenance Reserve (FY2023)	\$0	\$12,022	\$89,436	\$5,745	\$0	\$16	\$6,892	\$13,600	\$1,300	\$13,928	\$0	\$44,389
Contribution to/(from) Sidewalk Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0	\$0	\$0	\$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
Contribution to/(from) Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution (from) General Fund	(\$456)	(\$77)	(\$296,863)	(\$164)	(\$150)	(\$394)	(\$143)	(\$161)	(\$42)	(\$257)	(\$4,478)	(\$9,324)
General Benefits	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Balance to Levy	\$16,309	\$17,072	\$335,184	\$16,498	\$9,844	\$25,906	\$16,305	\$24,191	\$4,063	\$30,831	\$4,382	\$106,951
Total Assessment to Levy	\$16,309	\$17,072	\$335,184	\$16,498	\$9,844	\$25,906	\$16,305	\$24,191	\$4,063	\$30,831	\$4,382	\$106,951
District Statistics												
Total Assessable Parcels - Zone A	448	222	928	57	176	187	103	482	33	27	1,156	365
Total Benefit Units - Zone A	448	222	928	57	176	187	103	482	33	27	1,155	367
Total Assessable Parcels - Zone B	-	-	-	-	-	30	-	-	-	-	-	-
Total Benefit Units - Zone B	-	-	-	-	-	30.00	-	-	-	-	-	-
FY 2022-2023 Levy Per Unit - Zone A	\$36.40	\$76.90	\$361.18	\$289.44	\$55.92	\$117.84	\$158.30	\$50.18	\$123.10	\$1,141.88	\$3.78	\$291.42
FY 2022-2023 Levy Per Unit - Zone B	-	-	-	-	-	\$129.00	-	-	-	-	-	-
FY 2022-2023 Max Levy Per Unit - Zone A	\$146.50	\$76.90	\$361.19	\$289.44	\$128.18	\$117.84	\$158.30	\$53.69	\$335.82	\$1,141.89	\$98.00	\$291.42
FY 2022-2023 Max Levy Per Unit - Zone B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

El Dorado Hills Community Services District Landscaping and Lighting Assessment Districts Fiscal Year 2022-2023 Assessment District Budget															
Description	Bass Lake A	Roadway	Highland Hills 1, 2, & 4	Creekside A & B	Bass Lake B	Francisco Oaks	Highland View	Hollow Oaks	North Comm Blvd	Valley View	Bell Ranch	Hawk View	Bass Lake North	Saratoga Estates	Totals
CSD Account #	40	41	42	43	45	32	47	37	48	30	-	-	-	-	-
Formation Number	16	19	20	18	16	10	25	23	29	34	31	40	41		-
Assessor Fund Number	20598	20371	20656	20657/20373	20372	20374	20375	20376	20377	20378	-	-	-	-	-
Direct Costs															
Salaries & Benefits	\$3,696	\$8,941	\$3,791	\$9,988	\$2,740	\$1,035	\$5,371	\$5,125	\$10,586	\$22,197	\$0	\$0	\$0	\$0	\$142,153
Services and Supplies	\$62,879	\$50,011	\$7,468	\$41,889	\$12,338	\$46,087	\$45,045	\$18,759	\$94,648	\$114,498	\$0	\$0	\$0	\$0	\$1,042,234
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements/Replacement	\$5,887	\$621,000	\$0	\$16,221	\$7,016	\$0	\$15,283	\$9,318	\$10,350	\$9,125	\$0	\$0	\$0	\$0	\$746,064
Subtotal	\$72,462	\$679,952	\$11,259	\$68,098	\$22,094	\$47,122	\$65,699	\$33,202	\$115,584	\$142,820	\$0	\$0	\$0	\$0	\$1,930,451
Administration Costs															
County Collection Charges	\$403	\$3,234	\$234	\$463	\$417	\$217	\$549	\$246	\$181	\$3,110	\$0	\$0	\$0	\$0	\$15,095
Professional Fees	\$436	\$4,035	\$167	\$296	\$436	\$167	\$682	\$167	\$238	\$2,103	\$0	\$0	\$0	\$0	\$16,053
Administrative Overhead	\$4,542	\$10,106	\$4,576	\$12,110	\$3,247	\$1,245	\$6,973	\$5,979	\$11,913	\$27,030	\$0	\$0	\$0	\$0	\$174,201
Subtotal	\$5,381	\$17,375	\$4,978	\$12,869	\$4,100	\$1,629	\$8,204	\$6,392	\$12,932	\$32,243	\$0	\$0	\$0	\$0	\$205,349
Levy Breakdown															
Total Direct and Administration Costs	\$77,842	\$697,327	\$16,237	\$80,968	\$26,194	\$48,751	\$73,903	\$39,594	\$127,916	\$175,063	\$0	\$0	\$0	\$0	\$2,135,800
Available Fund Balance 7/1/2022	(\$72,349)	(\$1,096,373)	(\$33,825)	(\$189,403)	(\$52,878)	(\$146,896)	(\$96,149)	(\$97,921)	(\$65,137)	(\$242,369)	\$0	\$0	\$0	\$0	(\$3,499,904)
Contribution to/(from) General Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Equipment Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Operating Reserve	\$29,981	\$31,803	\$6,765	\$26,978	\$7,991	\$20,313	\$24,425	\$12,615	\$48,986	\$69,141	\$0	\$0	\$0	\$0	\$579,057
Contribution to/(from) Capital Improvement Reserve (FY 2022)	\$0	\$123,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245,140
Contribution to/(from) Capital Improvement Reserve (FY2023)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Deferred Maintenance Reserve (FY2022)	\$42,278	\$410,607	\$22,681	\$143,915	\$44,887	\$126,583	\$71,724	\$85,306	\$16,152	\$138,565	\$0	\$0	\$0	\$0	\$2,018,089
Contribution to/(from) Deferred Maintenance Reserve (FY2023)	\$0	\$0	\$0	\$2,900	\$9,700	\$0	\$5,625	\$1,500	\$68,500	\$0	\$0	\$0	\$0	\$0	\$275,553
Contribution to/(from) Sidewalk Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Trail Reserve	\$0	\$0	\$0	\$18,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,510
Contribution to/(from) Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) General Fund	(\$1,168)	(\$10,460)	(\$244)	(\$10,501)	(\$393)	(\$731)	(\$9,585)	(\$5,135)	(\$1,919)	(\$22,706)	\$0	\$0	\$0	\$0	(\$375,351)
Balance to Levy	\$76,585	\$156,180	\$11,616	\$73,366	\$35,501	\$48,020	\$69,942	\$35,959	\$194,497	\$117,694	\$0	\$0	\$0	\$0	\$1,426,896
Total Assessment to Levy	\$76,585	\$156,180	\$11,616	\$73,366	\$35,501	\$48,020	\$69,942	\$35,959	\$194,497	\$117,694	\$0	\$0	\$0	\$0	\$1,426,896
District Statistics															
Total Assessable Parcels - Zone A	278	5,249	87	173	294	67	462	99	31	1,631	2	1	3	115	
Total Benefit Units - Zone A	278	5,206	87	173	294	67	462	99	136.62	1,563.66	113	114	90	317	
Total Assessable Parcels - Zone B	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-
Total Benefit Units - Zone B	-	-	-	6.00	-	35.00	-	-	-	-	-	-	-	-	-
FY 2022-2023 Levy Per Unit - Zone A	\$275.48	\$30.00	\$133.54	\$418.96	\$120.74	\$470.78	\$151.38	\$363.22	\$1,423.62	\$75.26	\$0.00	\$0.00	\$0.00	-	-
FY 2022-2023 Levy Per Unit - Zone B	-	-	-	\$147.66	-	\$470.78	-	-	-	-	-	-	-	-	-
FY 2022-2023 Max Levy Per Unit - Zone A	\$286.66	\$30.00	\$260.02	\$936.32	\$579.91	\$596.49	\$151.39	\$667.16	\$3,431.40	\$928.30	\$1,353.60	\$856.70	\$561.41	\$731.17	-
FY 2022-2023 Max Levy Per Unit - Zone B	-	-	-	\$329.81	-	\$596.49	-	-	-	-	-	-	-	-	-

VIII ASSESSMENT DIAGRAM





www.FinanceDTA.com

99 ALMADEN BLVD, SUITE 875
SAN JOSE, CA 95113
PHONE (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



www.FinanceDTA.com

PRELIMINARY ANNUAL ENGINEER'S REPORT

EL DORADO HILLS COMMUNITY SERVICES
DISTRICT LAKE FOREST PARK LANDSCAPING
AND LIGHTING ASSESSMENT DISTRICT #36

Beginning Fiscal Year: 2022-2023

Intent Meeting: May 12, 2022

Public Hearing: June 9, 2022

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

*Newport Beach / San Jose / San Francisco / Riverside
Dallas / Houston / Raleigh / Tampa*

EL DORADO HILLS COMMUNITY SERVICES DISTRICT



BOARD OF DIRECTORS

PRESIDENT

Michael Martinelli

VICE-PRESIDENT

Noelle Mattock

DIRECTORS

Sean Hansen

Heidi Hannaman

Ben Paulsen

PROFESSIONAL SERVICES

ASSESSMENT ENGINEERING

Stephen A. Runk, P.E.

Jerry Wen

DTA

TABLE OF CONTENTS

SECTION

I AFFIDAVIT AND CERTIFICATES.....1

II INTRODUCTION 4

A Overview4

B Background Information4

C Continuation of Assessments.....4

D Legal Analysis.....5

E Levy Summary.....6

III DESCRIPTION OF THE ASSESSMENT DISTRICT.....7

A Improvements and Services within the Assessment District.....7

IV ESTIMATE OF COST AND BUDGET 10

A Introduction and Budget Table.....10

B Annual Cost Indexing..... 11

V METHOD OF APPORTIONMENT..... 13

A Background..... 13

B Benefit Factors (General and Special Benefit)..... 13

C Benefit Finding.....16

D Zones of Benefit.....16

E Method of Assessment 17

F Duration of Assessment..... 21

G Appeals of Assessments Levied to Property.....21

H Limitation of Report.....22

VI ASSESSMENT DIAGRAM 23

APPENDICES

APPENDIX A ASSESSMENT ROLL



I AFFIDAVIT AND CERTIFICATES

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
LAKE FOREST PARK LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT #36**

This Engineer’s Report (“Engineer’s Report” or “Report”) and the enclosed descriptions, budget, and District Diagram/Map outline the Lake Forest Park Landscaping and Lighting Assessment District #36 (“Assessment District” or “District”) and include the proposed assessments for each lot, parcel, and subdivision of land within said District to be levied for Fiscal Year (“FY”) 2022-23 as they existed at the time of the passage of the Resolution of Intention.

Reference is hereby made to the El Dorado County Assessor’s maps for a detailed description of the lines and dimensions of parcels within the District.

Dated this _____ day of _____, 2022.

DTA
Assessment Engineer
On Behalf of the El Dorado Hills Community Services District

By: _____
Jerry Wen
Project Manager

By: _____
Stephen A. Runk, P.E.
License Number: C23473

WHEREAS, on May 12, 2022, the Board of Directors of the El Dorado Hills Community Services District (“EDHCSD”), pursuant to the provisions of the Landscaping and Lighting Act of 1972, Streets and Highways Code Section 22500, *et seq.* (“1972 Act”), adopted its resolution (“Resolution”) initiating proceedings for the levy of FY 2022-23 assessments against properties in the Lake Forest Park Landscaping and Lighting Assessment District #36 (“Assessment District” or “District”);

WHEREAS, said Resolution directed the undersigned Assessment Engineer to prepare and file a report (“Engineer’s Report” or “Report”) pursuant to the 1972 Act and Article XIII D of the California Constitution (“Proposition 218”), to which Resolution and the description of proposed improvements therein contained, reference is hereby made for further particulars;

NOW THEREFORE, the undersigned, acting as an agent for DTA, Assessment Engineer for the Assessment District, by virtue of the power vested in the undersigned under the 1972 Act and the order of the EDHCSD, hereby submits this Engineer’s Report and makes the following assessment to cover the portion of the estimated cost of the improvements upon all assessable parcels and lots within the Assessment District, and the costs and expenses incidental thereto to be paid by the Assessment District.

This Report includes the following sections:

Plans and Specifications – Plans and specifications for services to be provided. Plans and specifications are a part of this Report, whether or not separately bound.

Cost Estimate – An estimate of the annual costs of improvements to be provided. Also included are administrative and incidental costs that encompass maintenance, reserve, and repair and rehabilitation expenses.

Method of Assessment – A statement of the method by which the Assessment Engineer determined the amount to be assessed against each parcel or lot, based on special benefits to be derived by each parcel or lot from the improvements and services.

Termination of District/Limitations of Report – A statement as to the duration of the Districts and the accuracy of the data and information necessary for the development of this annual Engineer’s Report.

Assessment District Diagram/Map – A diagram showing all the parcels and lots of real property to be assessed within these Assessment Districts.

Assessment Roll – Assessment roll showing the amount to be assessed against each parcel or lot of real property within these Assessment Districts. An Assessor’s Parcel Number or other designation describes each parcel or lot.

The net assessment in FY 2022-23 (i.e., the estimated cost of the improvements and the expense incidental thereto to be paid by the Assessment District) is summarized in **Table 1** below.

Table 1: Summary of Cost Estimates

	FY 2022-23 Budget
Park Maintenance	\$49,737
Park Improvements	\$23,544
Administrative Costs	\$19,220
Contribution to/(from) Reserve Funds	\$416,810
Total Budget	\$509,312
<i>Less:</i>	
Beginning Fund Balance (7/1/22)	(\$421,014)
EDHCSD Contribution	(\$9,250)
Net Assessment	\$79,048

*Some numbers may not sum due to rounding.

DTA does hereby recommend the proposed amount to be assessed upon all assessable parcels or lots of land within the Assessment District by apportioning the amount allocable among the several parcels or lots of each in proportion to the estimated special benefits to be received by each such parcel or lot from the improvements, as more particularly set forth in the list attached as **Appendix A** ("Assessment Roll") and by this reference made as part of this Engineer's Report. The Assessment District Diagram/Map appearing herein is a representation of the Assessment District Diagram/Map that was approved by resolution of the Board of Supervisors on June 9, 2009. For a more particular description of the assessable properties within the Assessment District, reference is hereby made to the Assessor's maps of the County of El Dorado for FY 2022-23. Each parcel or lot of land assessed is described on the Assessment Roll by reference to its parcel number as shown on the County of El Dorado Assessor's Roll.

DTA

June , 2022

Jerry Wen
Senior Vice President

June , 2022

Stephen A. Runk, P.E.
License Number: C23473

II INTRODUCTION

A Overview

In June 2009, the El Dorado Hills Community Services District (“EDHCSD”) formed the Lake Forest Park Landscape and Lighting Assessment District #36 (“Assessment District”). The purpose of this Assessment District is to provide funding for the maintenance, installation, and operation 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 prior to the installation of any new park and recreation 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 Improvements”) would be without the installation of Lake Forest Park.

The Assessment District encompasses both commercial and residential parcels, located west of Salmon Falls Road and north of Green Valley Road, that are within the EDHCSD’s boundaries and proximate to Lake Forest Park. Assessments are levied annually to maintain and improve the Lake Forest Park.

B Background Information

In May and June 2009, the Board conducted an assessment ballot proceeding pursuant to the requirements of i) Article XIIID of the California Constitution (the “Article”), and ii) the Landscaping and Lighting Act of 1972, Streets and Highways Code Section 2250 *et seq.* (the “1972 Act”). Property owners in the District were provided with a notice and ballot for the proposed parks assessment (“Lake Forest Park Assessment District” or “Assessment District”). A forty-five (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 forty-five (45) day balloting period were tabulated. It was thereby determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed those submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which it was submitted).

Because the final balloting result was 65.92% weighted support in favor of the benefit assessments for the Lake Forest Park Assessment District, the Board gained the authority to approve the levy of the assessments for Fiscal Year (“FY”) 2009-10 and to continue to levy the assessments in future years. This authority includes an annual adjustment in the assessment levies equal to one percent (1%) greater than the annual percentage change in the published “San Francisco Consumer Price Index for Urban Consumers” (“SF CPI”).

C Continuation of Assessments

Pursuant to the Article and the 1972 Act, for each year in which the assessments will be continued, the Board must direct the preparation of an Engineer’s Report (“Report”) establishing the budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and set the date for a

public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board.

After preliminary approval from the Board, a notice of public hearing must be published in a local paper at least ten (10) days before the hearing. The purpose of the hearing is to provide a forum for public testimony regarding the proposed continuation of assessments, including opposition to the assessments. The public hearing for this Assessment District is currently scheduled for June 9, 2022. At this hearing, if the Board approves the resolution to confirm the continuation of the assessments, then the assessments will be included on the property tax rolls for FY 2022-23 after submission to the County Auditor/Controller.

D Legal Analysis

Assessment District jurisprudence requires that assessments levied pursuant to the 1972 Act be based on the “special benefit” properties receive from the improvements, facilities, and services funded by these assessments. The law, however, is not prescriptive regarding the method or formula used to apportion the assessments in Landscape and Lighting District proceedings. In addition, Article XIIIID of the California Constitution, added in November 1996 through the passage of Proposition 218 by voters of the State of California, requires, *inter alia*, that (i) only special benefits be assessable, (ii) no assessment may exceed the proportional special benefit conferred on the parcel assessed, and (iii) publicly owned parcels shall not be exempt from assessment unless clear and convincing evidence demonstrates that such publicly owned parcels receive no special benefits from the improvements for which the assessment is levied.

“Special benefit” refers to a particular and distinct benefit *over and above* the “general benefits” conferred on real property located in the Assessment District or to the public at large. Importantly, the general enhancement of property value does not constitute special benefit. As such, this Engineer’s Report has been designed to comply with the aforementioned requirements of the Article and the 1972 Act, as well as to incorporate recent California court decisions such as the following:

- Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (2008),
- Beutz v. County of Riverside (2010),
- Golden Hills Neighborhood Association v. EDHCS of San Diego (2011), and
- Concerned Citizens v. West Point Fire Protection District (2011).

To ensure a defensible methodology, the special benefit that the improvements, facilities, and services will render to the properties within the Assessment District must be identified. It is also necessary that the properties in question receive a special and direct benefit as distinguished from a benefit to the general public.

E Levy Summary

Table 2 below summarizes the Fiscal Year 2022-23 Assessment District levy.

Table 2: FY 2022-2023 Levy Summary

	FY 2022-23 Assessments¹
Total Levy	\$79,048.60
Total Number of Benefit Units	1,924.26
Proposed Levy per Benefit Unit	\$41.08
Maximum Levy per Benefit Unit	\$97.85
Maximum Assessment	\$188,288.84

[1] All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.

III DESCRIPTION OF THE ASSESSMENT DISTRICT

A Improvements and Services within the Assessment District

The levy of annual assessments will support the improvements and services (collectively, the “Improvements”) to be operated and maintained within the Assessment District, and the cost thereof, including any debt service obligations on the existing bonds or other related indebtedness issued for the Improvements. Assessable parcels or lots are the Assessor’s Parcels that receive special benefits from the Assessment District. The assessment proceeds will be used exclusively for the coverage of expenditures on Improvements and incidental administrative expenses within the Assessment District.

The plans, specifications, and studies of the Improvements for this Assessment District are voluminous and will not be bound in this Report, but by this reference are incorporated as if attached to this Report. The plans and specifications are on file with the General Manager of the EDHCSD.

Table 3 below sets forth the scope of the Improvements whose installation, maintenance, operations, and services will occur within Lake Forest Park.

Table 3: Summary of Improvements

Improvement Description	Quantity
Covered group picnic area with 8 picnic tables	1
Bench(s)	7
Drinking Fountain(s)	2
Trash Receptacle(s)	7
Barbeque Pit(s)	4
Chain Link Fencing	735 LF
Park Sign(s)	1
Swing Set(s)	1
Play Equipment (in set)	5-12
Rock Play/Climbing Structure	1
Volleyball Court(s)	1

Improvement Description	Quantity
Park Frontage Improvement(s) ¹	--
Open Turf Area ²	--
Parking Lot(s)	1
Wildlife Enhancement Features ¹	--
Concrete Curb(s)	1,791 LF
Sidewalk(s)	14,771 SF
Stairs	41 LF
Retaining Wall(s)	6,261 Face Feet
Irrigation	33,640 SF
Jogging Trail(s)	4,270 SF
Fitness Par Course Elements ¹	--
Nature Trail(s)	1,620 LF
Tennis Court(s)	2
Bocce Ball Court(s)	1
Public Restroom(s)	1
Outdoor Classroom(s)	1
Native Garden	1

[1] Cannot be quantified

[2] Quantity is To Be Determined ("TBD")

In addition to the definitions of Improvements provided by the 1972 Act, the following descriptions identify the types of improvements that will be maintained by the Assessment District, including all services, operations, maintenance, and administration required to keep the Improvements in good condition.

Maintenance

"Maintenance" refers to the furnishing of materials and services necessary for the ordinary

repair, removal, or replacement of the entirety or a part of any improvement. Improvements shall include anything benefitting the growth, life, sustainability, or beautification of landscaping; the removal of debris or waste; and the cleaning, sandblasting, and painting of walls and other improvements for the removal or covering of graffiti.

Servicing

“Servicing” pertains to the use of gas, electricity, energy, or other agents necessary for the illumination of any public facilities or the lighting and operation of any improvements; the use of water for landscaping, fountains, and the maintenance of other types of improvements.

Incidental Expenses

Pursuant to Streets & Highways Code Section 22526, “Incidental expenses” include but are not limited to the following:

- The costs of preparation of the plans, cost estimates, diagrams, specifications, and assessments that make up the Engineer’s Report;
- The costs of printing, advertising, and the giving of published, posted, and mailed notices;
- Compensation payable to the County for the collection of annual assessments;
- Compensation payable to any engineer or attorney employed to render services in proceedings pursuant to this part;
- Other expenses incidental to the maintenance, construction, and servicing of the Improvements;
- Any expenses incidental to the issuance of bonds or notes; and
- Costs associated with any elections held for the approval of a new or increased assessment.

IV ESTIMATE OF COST AND BUDGET

A Introduction and Budget Table

Section 22569 of the 1972 Act requires the Engineer's Report to contain an estimate of the costs of the Improvements for FY 2022-23, including estimates of (i) the total costs of Improvements and incidental expenses for FY 2022-23, (ii) the amount of any contributions to be made from sources other than assessments levied pursuant to this part, (iii) the amount, if any, of the annual installment for the fiscal year where the legislative body has ordered an assessment for the estimated cost of any improvements to be levied and collected in annual installments, and (iv) the net amount to be levied upon assessable lands within the Assessment District.

The EDHCSD has established a special fund for the revenues and expenditures of the Assessment District. Except for instances where funds are being accumulated for future capital improvements and operating reserves, any balance remaining as of July 1 must be carried over to the next fiscal year.

The total maintenance cost and the net assessment attributable to properties in the Assessment District, for FY 2022-23, is summarized in **Table 4** on the following page.

Table 4: FY 2022-2023 Estimate of Cost and Budget

<i>Direct Costs</i>	
Salaries & Benefits	\$11,960
Services & Supplies	\$37,777
Capital Improvements/Replacements	\$23,544
Subtotal	\$73,281
<i>Administration Costs</i>	
County Collection Charges	\$1,647
Professional Fees	\$2,749
Administrative Overhead	\$14,824
Subtotal	\$19,220
<i>Levy Breakdown</i>	
Total Direct and Administration Costs	\$92,501
Available Fund Balance 7/1/22	(\$421,014)
Contribution to/(from) General Reserve	\$0
Contribution to/(from) Equipment Reserve	\$0
Contribution to/(from) Operating Reserve	\$28,694
Contribution to/(from) Capital Improvement Reserve	\$0
Contribution to/(from) Deferred Maintenance Reserve (FY 2022)	\$388,116
Contribution to/(from) Deferred Maintenance Reserve (FY 2023)	\$0
Contribution to/(from) Sidewalk Reserve	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0
Contribution to/(from) Trail Reserve	\$0
Contribution (from) General Fund	(\$9,250)
Balance to Levy	\$79,048
<i>District Statistics</i>	
Total Assessable Parcels	1,945
Total Benefit Units	1,924.26
Fiscal Year 2021-22 Levy Per Benefit Unit	\$41.08
Total Assessment Levy*	\$79,048

**Subject to rounding.*

B Annual Cost Indexing

Under Proposition 218, any proposed increase in assessments must be approved by affected property owners via a mail ballot and a public hearing process (see **Section 2.B**). A weighted simple majority of ballots received (i.e., weighted according to each parcel's proportionate

assessment obligation) must be affirmative for the Board to confirm and levy the increased assessments. For small assessment districts or districts with relatively low-dollar assessments, the cost of an Engineer's Report, balloting, and the public hearing process can potentially exceed the total amount of the increase. The incidental costs of these proceedings may be added to the assessments, resulting in even higher assessments.

By contrast, indexing assessments annually to the published SF CPI allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Please note, however, that any other significant changes to the Assessment District (e.g., increases in services, modification of the boundary, etc.) would still require Proposition 218 proceedings and, ultimately, property owner approval.

Pursuant to the resolution approved by the Board, on each July 1, commencing on July 1, 2016, the maximum authorized unit assessment rates established in these proceedings shall be indexed (increased) annually by a factor equal to one percent (1%) greater than the published SF CPI from the preceding Fiscal Year (see **Section 2.B**). On July 1, 2022, the maximum assessment will therefore be increased by 5.24% (i.e., 4.24% increase in SF CPI from December 2020 to December 2021 plus 1.00%).

V METHOD OF APPORTIONMENT

A Background

As described in **Section 2.D** (Legal Analysis), the Assessment Engineer must be able to identify, quantify, and calculate the special benefit, which confers a direct advantage upon property in the Assessment District, *over and above* (i.e., as separate from) the general benefit derived from the Improvements to Lake Forest Park. In addition, proceeds from the assessments shall be used only for the eligible service and/or improvement items within the Assessment District, as listed above in **Section 3.A**.

In determining the net amount to be assessed upon parcels within the Assessment District, Section 22573 of the California Streets and Highways Code states that such amount “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 further states that “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel,” where “special benefit” means “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” This section of the Report describes the methodology used to calculate the net amount to be assessed on each parcel within the Assessment District in proportion to the special benefit that is conferred on each parcel.

The process of calculating the special benefit is summarized as follows:

- Identify all benefit factors (both General and Special) derived from the Improvements
- Estimate the proportion of total benefits that are general benefits
- Determine the relative special benefit across different zone areas within the Assessment District (if any)
- Determine the relative special benefit per property type
- Calculate the specific assessment for each Assessor’s Parcel based upon the factors set forth in Steps 1 through 4 (i.e., special vs. general benefit, location, property type, property characteristics, improvements on property, and other supporting attributes).

B Benefit Factors (General and Special Benefit)

In July 2008, the California Supreme Court issued a ruling on the case entitled, *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority*. This ruling, which is considered the most significant legal guidance clarifying Proposition 218, included further emphasis that benefit assessments are for special, not general, benefit. Other key elements

of the ruling are that services and improvements funded by the assessments must be clearly defined, and that special benefits are directly received by and provide a direct advantage to property in the assessment district.

An overview of the distinctions between general and special benefits is provided in the following paragraphs.

General Benefit: This section conservatively estimates and describes general benefit, and how the general benefit is being budgeted so that it is funded by sources other than the assessment which collected within the District.

- **Benefit to Property outside the Assessment District:** The improvements may confer some benefit upon properties that lie within the one-mile service radius of the village park Improvements, but outside the boundaries of the Assessment District. (Please note: Since *neighborhood parks* have a 1/2-mile service radius per National Park and Recreation Association industry guidelines, it is assumed that *village parks*, which are larger than neighborhood parks, would have a one-mile service radius.) There are only eighty (80) such parcels as compared to the 1,948 parcels within the District (i.e., about 4.0% of the parcels are in this category). In addition, a 50% reduction factor is applied to these properties because they experience only half as much benefit as the properties in the District (since the properties outside the District are located on only one side of Lake Forest Park, not both sides.) Thus, outside properties account for roughly half of 4.0%, or **2.0%** of the benefits resulting from the Improvements.
- **Benefit to Property inside the Assessment District that is *Indirect and Derivative*:** There may be general benefit, in addition to special benefit, received by properties situated within the District. While this “indirect and derivative” general benefit is difficult to calculate, one measure used to approximate it is the percentage of land area within the District that is publicly owned and used for regional purposes such as major roads, rail lines, and other similar facilities. The rationale for using this measure is that such properties used for regional purposes could provide indirect benefits to the public at large. Roughly 2.7% of the land area in the District is used for such regional purposes, representing **2.7%** of the benefits conferred by the Improvements.
- **Benefit to the Public at Large:** This type of benefit is estimated by the proportionate amount of time that the District’s park and recreational facilities are accessed by individuals who are not residents, employees, customers, or property owners in the District. Based on demographic research, it is estimated that **5.0%** of the benefits from the Improvements are general benefits to the public at large.
- **Total General Benefit:** The sum of these three measures of general benefit comprises approximately 9.7% of the total benefits resulting from the Improvements. That is, 9.7% of the benefits are general in nature and therefore should be funded by sources other than the assessment. However, a ten percent (10.00%) threshold of

minimum contribution by other sources than collection of assessments was designed in the formation of the District. As a result, the general benefit of ten percentage (10.00%) will apply to the budget; moreover, the excess percentage of the general benefits will provide additional coverage for any other general benefits.

Table 5 below shows a summary of the calculation of the general benefit allocated to improvements considered to benefit property owners outside the Assessment District.

Table 5: General Benefit Calculation

Description	General Benefit Percentage*
Outside the District	2.00%
Indirect and Derivative	2.70%
Public At Large	5.00%
Total General Benefit	9.70%
Minimum Threshold of General Benefit	10.00%

*Refer to **Section 5.B** above for a discussion of General versus Special Benefit factors.

Special Benefit: Given the general benefit calculations outlined above, the remaining 90.00% of the total benefits conferred by the Improvements are considered Special Benefits, to be funded by the assessments. Special benefit factors are listed below.

- **Extension of a Property’s Outdoor Areas and Green Spaces for Properties in Proximity to the Improvements:** The residential, commercial, and other benefiting properties in the District do not have their own large outdoor areas and green spaces because it is cost prohibitive to provide such areas on these properties. The park improvements in the District are effectively an extension of the land area for properties close to the park, because these improvements are uniquely accessible to nearby properties (i.e., those properties located within the one-mile service radius of the village park). The boundaries of the District have been drawn to include only properties within this service radius; therefore, this type of benefit is a direct and special advantage enjoyed only by properties within the District.
- **Proximity to Improved Parks, Open Space, and Recreational Facilities:** Without the assessments to fund the park improvements, Lake Forest Park could not have been built and maintained. Thus, the assessments provide benefits that are *over and above* what would otherwise have been provided. Further, these benefits are conferred only on properties within the District, since the District boundary is effectively coterminous with the service area (given the one-mile proximity/access radius).
- **Access to Improved Parks, Open Space, and Recreational Facilities:** Parcels that receive the benefit of the improved parks, open space, and recreational areas all have direct access to the Improvements due to the closeness in distance. This unique and tangible advantage is a special benefit received directly by properties in the District.

- **Improved Views:** By funding and maintaining Lake Forest Park, the District provides a high quality of park and recreation facilities that kept in good condition, which results in improved views within the District. The improved and protected views provided by the assessments are a direct and tangible advantage, i.e., a special benefit conferred upon properties in the District.
- **Enhanced Desirability of Property in the District:** Park and recreation areas and facilities make the properties within the service radius more desirable, more marketable, and easier to sell. Views of, and access to, improved parks make the properties within the District more attractive to prospective buyers and enhance the value of the properties. Because the assessments provide benefits in the form of park improvements that are *over and above* what would otherwise have been provided, they confer a special benefit to properties within the District.

C Benefit Finding

Proposition 218 critically notes that “an agency shall separate the general benefits from the special benefits conferred...”

While it has been determined that (i) various Assessment District Improvements are clearly local amenities directly associated with the development of the properties within the Assessment District and (ii) these Improvements are more extensive and are provided at an enhanced level of service that is higher than that typically provided by the EDHCSD’s Baseline Improvements, it is also recognized that some of the Improvements do benefit the public at large and would likely have minimal impact on the commercial and residential areas in the Assessment District (i.e., provide a general benefit). As a result, the cost to maintain these specific Improvements has been offset by an EDHCSD contribution.

Table 6 below lists the general benefit versus special benefit allocation percentages.

Table 6: General Benefit Versus Special Benefit Allocation

General Benefit Percentage*	Special Benefit Percentage*
10.00%	90.00%

**Refer to Section 5.B above for a discussion of General versus Special Benefit factors.*

D Zones of Benefit

Section 22574 of the 1972 Act provides that “a zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”

Based on a thorough review of the location and extent of the Assessment District’s Improvements and the direct proximity and relationship to surrounding properties, EDHCSD found that parcels located in the Assessment District receive conformity special benefit from their proximity to the Improvements in the District as these Improvements enhance the quality of life on a day-to-day basis by providing an attractive, clean, safe, and secure environment in which to live and work. Therefore, no benefit zones are designated within

the Assessment District.

E Method of Assessment

Special Benefit is allocated to parcels based upon the number of Single-Family Equivalents (SFE(s) or “Benefit Units”) assigned to each such parcel. This Benefit Units 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. The number of SFEs assigned to a parcel reflects the relative amount of Special Benefit allocable to each such parcel. This section describes the methodology used to assign SFEs to parcels in the District.

The following paragraphs include detailed descriptions of each land use, and the appropriate allocation to each land use as determined at the time of formation of the Assessment District.

Residential Properties

Single-Family Residential

This land use is defined as a fully subdivided residential home site with a single residential unit developed on the property. For purposes of establishing the proportional special benefits and single-family equivalent unit factors for other land uses in this District, the single-family residential land use is designated as the basic unit of assessment and shall be equal to 1.00 SFE per parcel (unit), by definition.

For single-family residential, the estimated persons per household is approximately 2.73 (based on the 2000 Census, El Dorado County). From the above designation of 1.00 SFE per single-family residential, it is equivalent to state that 1.00 SFE for every 2.73 persons, and the variations of the population density factors for different types of residential land use within the Assessment District will be the base of apportioning the SFEs among different land uses in the District.

Multi-Family Residential Dwelling Units

This land use is defined as a fully subdivided residential parcel that has more than one residential unit associated with the parcel, and thus includes apartments, duplexes, triplexes, etc. (but does not include condominiums or townhomes, see below). This designation may also include parcels identified by the County Assessor’s Office as mixed-use properties for which there is more than one residential unit, but the parcel may also include a nonresidential component or unit (however, the parcel’s primary use is considered residential).

Multi-family residential properties receive special benefit similar to that of single-family residential property, and a comparative calculation of proportional special benefit is reasonably reflected by the multi-family residential parcel’s equivalent ratio (1.00) SFE per Single-Family Residential. Studies have consistently shown that multi-family residential developments impact public infrastructure at reduced levels compared to a single-family

residence, which is reflective of their reduced structure size, persons per unit, trip generations, and need for many public improvements. Based on these considerations, it is reasonable to conclude that an appropriate weighting of proportional special benefit per unit (compared to a single-family residential) is best represented by the sliding scale detailed below:

- 0.62 SFE per unit for the first 20 units;
- 0.10 SFE per unit for 20+ units.

For a Duplex, Triplex, and Fourplex, the following applies:

- 0.72 SFE per unit

Condominium Property

This land use is defined as a fully subdivided residential condominium or townhome parcel (not typically classified as a detached single-family residential unit). These residential properties may include attached residential properties that have a shared (common) wall or driveway, but each residential unit is assigned a specific Assessor's Parcel Number. These properties are generally part of a multi-unit development for which each condominium parcel shares or has common interest with one or more of the other residential parcels in that development (common areas).

The development attributes of condominium tend to be a blend of the single-family residential and multi-family residential properties. One special character of this property type is that it usually has a much higher development density (greater number of units per acre) and typically has a reduced population density per unit than single-family residential properties, it is reasonable to conclude that the parcel's proportional special benefit is less than that of a single-family residential property.

In consideration of the characteristics discussed above, it has been determined that an appropriate allocation of special benefit for condominiums and similar residential properties is best represented by an assignment of 0.67 SFE per unit and because each parcel typically represents a single residential unit or small group of units that are each privately owned, no adjustment for multiple units is applicable.

Mobile Home Property

This land use is defined as mobile home or manufactured-home parcel. These residential properties normally locate in a designated zone area, which is mobile home park, and registered as private land ownership. Mobile Home parcels tend to have smaller lot size, higher population density, lower public maintenances needs, and less centralize location by comparing to the rest of residential properties within the Assessment District.

In consideration of the above characteristics and the balance of the ratio of one (1) SFE for each single-family residents, it is best to assign 0.51 SFE per unit for mobile home property.

Developed Non-Residential Property

This land use is defined as a developed property with identifiable property improvements (buildings, parking lots, etc.) for which the primary use of the property is not considered residential, whether the property is being utilized (occupied) or not. The commercial/industrial property classification includes the following:

- All types of commercial enterprises including, but not limited to, retail shopping centers, food services, banks, private recreational facilities, office and professional buildings, hotels, or motels;
- All types of industrial uses including, but not limited to, service centers, warehousing, storage facilities, transportation facilities, and manufacturing; and
- Private institutional facilities including, but not limited to, Places of Worship, Day Care Centers, Fraternal Organizations, Private Schools, Hospitals, Convalescent or Retirement Homes, or other similar public service or assembly type properties.

Utilization of findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study"), the average number of employees per acre for commercial and industrial property is twenty-four (24). In comparison, the average number of people residing in a single-family home is 2.73 (**Section 5 2E. Residential Properties**). Since the average lot size for a single-family home in the Assessment District is approximately 0.22 acres, the estimated average number of residents per acre of residential property is 12.4.

From the above findings and estimations, a standardized ratio of two (2) commercial/industrial employees to one (1) single-family residents can be derived for a fair apportionment of special benefit to commercial/industrial properties in the consideration of 1.00 SFE per single-family residential (or 1.00 SFE for every 2.73 persons per household). **Table 8** below shows the average number of 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 five (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.

Table 8: Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Land Use	Average Employees per Acre ¹	SFE Units Per 1/5 Acre ²
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

This land use is defined as property that has been identified as undeveloped but has reasonable development potential (with few or no development restrictions).

In comparing the special benefits associated with this land use to those enjoyed by developed properties, it becomes evident that the proportional special benefits associated with vacant property are clearly less than those of developed properties. Although vacant properties certainly derive special benefits from the Improvements, these special benefits are limited to the land (lot) itself while the direct and immediate special benefits for developed properties are correlated with the number of owners, residents, employees, and others that occupy and utilize those properties. Therefore, it has been determined that the SFEs applied to these properties should be one quarter (1/4) that of developed properties. All fully subdivided vacant/undeveloped residential parcels shall therefore be assigned 0.25 SFE, which is one-quarter the amount assigned to a developed single-family residential parcel.

Exempt Properties

These are defined as parcels of land that receive no measurable special benefits from the District Improvements and are assigned 0.00 SFE. This land use classification may include, but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County of El Dorado);
- Dedicated public easements including open space areas, utility right-of-ways, greenbelts, parkways, parks, trails, or other publicly-owned or utility-owned land

that are considered part of the District Improvements or that serve the community or general public and are not considered or classified as developed public properties;

Table 9 summarizes the assignment of special benefit for each type of property within the Assessment District:

Table 9: Assignment of SFEs

Land Use	Single Family Equivalent ("SFE")
Single Family Unit	1.00 SFE per Unit
Multi-Family Unit	
20 Units or Fewer	0.62 SFE per Unit
Above 20 Units	0.10 SFE per Unit
Duplex, Triplex, and Fourplex	0.72 SFE per Unit
Condominium Property	0.67 SFE per Unit
Mobile Home	0.51 SFE per Unit
Developed Non-Residential Property	
Commercial	0.50 SFE per 1/5 Acre
Office	1.42 SFE per 1/5 Acre
Shopping Center	0.50 SFE per 1/5 Acre
Industrial	0.50 SFE per 1/5 Acre
Parking Lot	0.05 per 1/5 Acre
Golf Course	0.063 per 1/5 Acre
Vacant Undeveloped Property	0.25 SFE
Exempt Parcel	0.00 SFE

F Duration of Assessment

If the Lake Forest Park requires funding for the maintenance and improvements, Assessments, which were originally proposed in 2009, associated with the District will be levied upon the Board of Directors' approval on an annual basis.

G Appeals of Assessments Levied to Property

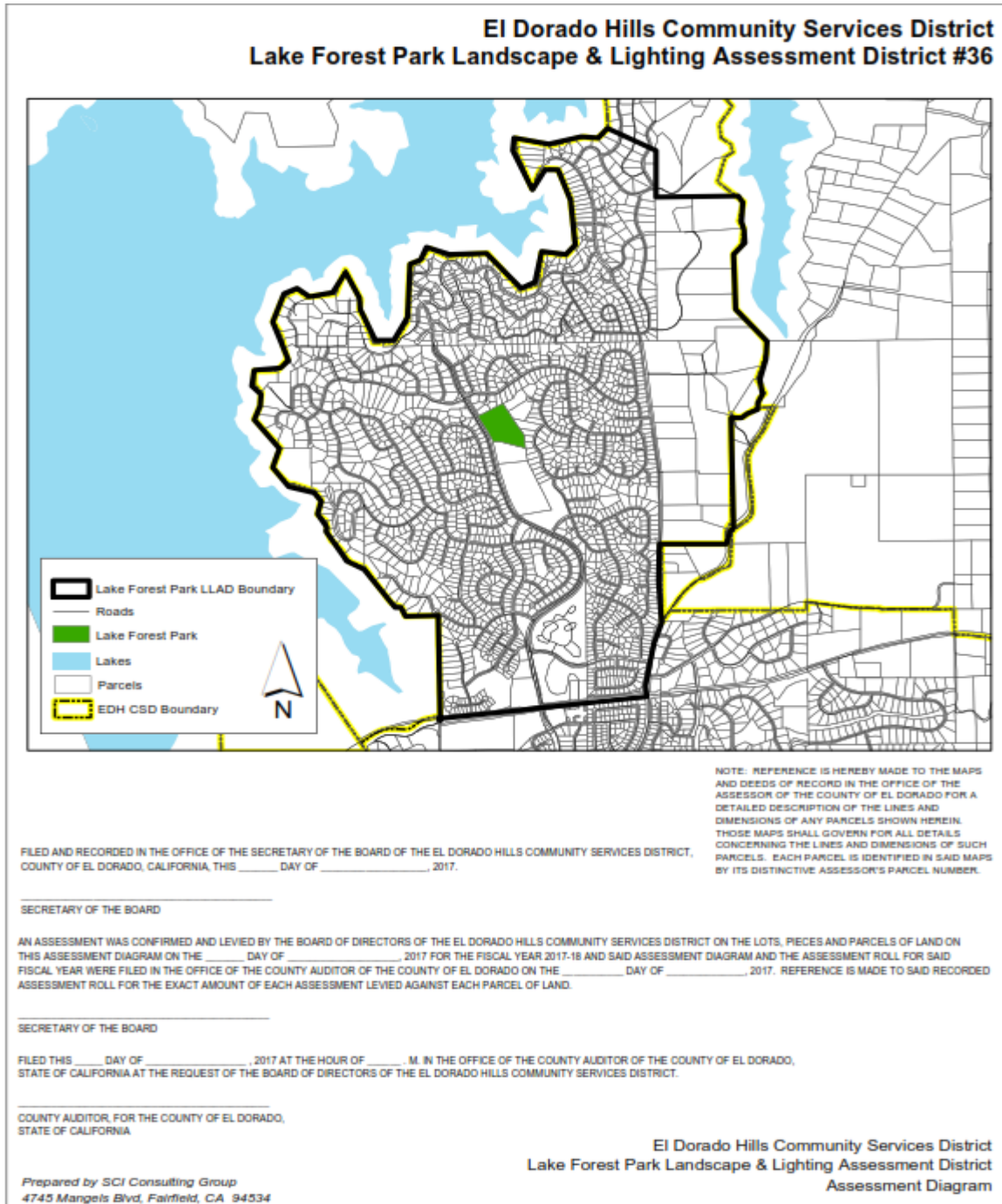
If a property owner deems an assessment on their property to be in error, he or she may file a written appeal with the Engineer of the EDHCSD. The appeal is limited to being corrected for the current fiscal year during such year. The Engineer will review the appeal and any relevant information in a prompt manner upon receipt of the appeal. If the Engineer finds a modification to the Assessment is necessary, the Assessment Roll will be updated to reflect such changes. Should the Assessment Roll already be filed with the County, the Engineer has the authority to refund the property owner the difference. Should there still be a dispute after the Engineer's review, the property owner can appeal to the Board directly. All decisions made by the Board are final and cannot be overturned.

H Limitation of Report

The conclusions, calculations, and recommendations in this Report rely on the substantial data and information provided to DTA at the time of the writing of the Report by the following parties:

- El Dorado Hills Community Services District
- The previous Assessment Engineer
- The County of El Dorado

VI ASSESSMENT DIAGRAM



APPENDIX A

El Dorado Hills Community Services District
Lake Forrest Park Landscaping and
Lighting Assessment District #36
Fiscal Year 2022-23



ASSESSMENT ROLL



www.FinanceDTA.com

99 ALMADEN BLVD, SUITE 875
SAN JOSE, CA 95113
PHONE (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



www.FinanceDTA.com

PRELIMINARY ANNUAL ENGINEER'S REPORT

EL DORADO HILLS COMMUNITY SERVICES
DISTRICT WINDSOR POINT PARK
LANDSCAPING AND LIGHTING ASSESSMENT
DISTRICT #38

Beginning Fiscal Year: 2022-2023

Intent Meeting: May 12, 2022

Public Hearing: June 9, 2022

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

*Newport Beach / San Jose / San Francisco / Riverside
Dallas / Houston / Raleigh / Tampa*

EL DORADO HILLS COMMUNITY SERVICES DISTRICT



BOARD OF DIRECTORS

PRESIDENT

Michael Martinelli

VICE-PRESIDENT

Noelle Mattock

DIRECTORS

Sean Hansen

Heidi Hannaman

Ben Paulsen

PROFESSIONAL SERVICES

ASSESSMENT ENGINEERING

Stephen A. Runk, P.E.

Jerry Wen

DTA

TABLE OF CONTENTS

SECTION

I AFFIDAVIT AND CERTIFICATES.....1

II INTRODUCTION 4

A Overview4

B Background Information4

C Continuation of Assessments.....4

D Legal Analysis.....5

E Levy Summary.....6

III DESCRIPTION OF THE ASSESSMENT DISTRICT.....7

A Improvements and Services within the Assessment District.....7

IV ESTIMATE OF COST AND BUDGET 10

A Introduction and Budget Table.....10

B Annual Cost Indexing 11

V METHOD OF APPORTIONMENT..... 13

A Background.....13

B Benefit Finding.....16

C Zones of Benefit.....16

D Method of Assessment17

E Duration of Assessment.....21

F Appeals of Assessments Levied to Property.....21

G Limitation of Report.....22

VI ASSESSMENT DIAGRAM 23

APPENDICES

APPENDIX A ASSESSMENT ROLL



I AFFIDAVIT AND CERTIFICATES

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
WINDSOR POINT PARK LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT #38**

This Engineer’s Report (“Engineer’s Report” or “Report”) and the enclosed descriptions, budget, and District Diagram/Map outline the Windsor Point Park Landscaping and Lighting Assessment District #38 (“Assessment District” or “District”) and include the proposed assessments for each lot, parcel, and subdivision of land within said District to be levied for Fiscal Year (“FY”) 2022-23 as they existed at the time of the passage of the Resolution of Intention.

Reference is hereby made to the El Dorado County Assessor’s maps for a detailed description of the lines and dimensions of parcels within the District.

Dated this _____ day of _____, 2022.

DTA
Assessment Engineer
On Behalf of the El Dorado Hills Community Services District

By: _____

Jerry Wen
Project Manager

By: _____

Stephen A. Runk, P.E.
License Number: C23473

WHEREAS, on May 12, 2022, the Board of Directors of the El Dorado Hills Community Services District (“EDHCSD”), pursuant to the provisions of the Landscaping and Lighting Act of 1972, Streets and Highways Code Section 22500, *et seq.* (“1972 Act”), adopted its resolution (“Resolution”) initiating proceedings for the levy of FY 2022-23 assessments against properties in the Windsor Point Park Landscaping and Lighting Assessment District #38 (“Assessment District” or “District”);

WHEREAS, said Resolution directed the undersigned Assessment Engineer to prepare and file a report (“Engineer’s Report” or “Report”) pursuant to the 1972 Act and Article XIII D of the California Constitution (“Proposition 218”), to which Resolution and the description of proposed improvements therein contained, reference is hereby made for further particulars;

NOW THEREFORE, the undersigned, acting as an agent for David Taussig & Associates, Inc. (“DTA”), Assessment Engineer for the Assessment District, by virtue of the power vested in the undersigned under the 1972 Act and the order of the EDHCSD, hereby submits this Engineer’s Report and makes the following assessment to cover the portion of the estimated cost of the improvements upon all assessable parcels and lots within the Assessment District, and the costs and expenses incidental thereto to be paid by the Assessment District.

This Report includes the following sections:

Plans and Specifications – Plans and specifications for services to be provided. Plans and specifications are a part of this Report, whether or not separately bound.

Cost Estimate – An estimate of the annual costs of improvements to be provided. Also included are administrative and incidental costs that encompass maintenance, reserve, and repair and rehabilitation expenses.

Method of Assessment – A statement of the method by which the Assessment Engineer determined the amount to be assessed against each parcel or lot, based on special benefits to be derived by each parcel or lot from the improvements and services.

Assessment District Diagram/Map – A diagram showing all the parcels and lots of real property to be assessed within these Assessment Districts.

Assessment Roll – Assessment roll showing the amount to be assessed against each parcel or lot of real property within these Assessment Districts. An Assessor’s Parcel Number or other designation describes each parcel or lot.

The net assessment in FY 2022-23 (i.e., the estimated cost of the improvements and the expense incidental thereto to be paid by the Assessment District) is summarized in **Table 1** on the following page.

Table 1: Summary of Cost Estimates

	FY 2022-23 Budget
Park Maintenance	\$27,531
Park Improvements	\$1,131
Administrative Costs	\$7,988
Contribution to/(from) Reserve Funds	\$49,612
Total Budget	\$86,262
<i>Less:</i>	
Beginning Fund Balance (7/1/22)	(\$49,610)
EDHCSD Contribution	(\$3,665)
Net Assessment	\$32,987

DTA does hereby recommend the net amount to be assessed upon all assessable parcels or lots of land within the Assessment District by apportioning the amount allocable among the several parcels or lots of each in proportion to the estimated special benefits to be received by each such parcel or lot from the improvements, as more particularly set forth in the list attached as **Appendix A** ("Assessment Roll") and by this reference made as part of this Engineer's Report. The Assessment District Diagram/Map appearing herein is a representation of the Assessment District Diagram/Map that was approved by resolution of the Board of Supervisors on June 14, 2012. For a more particular description of the assessable properties within the Assessment District, reference is hereby made to the Assessor's maps of the County of El Dorado for FY 2022-23. Each parcel or lot of land assessed is described on the Assessment Roll by reference to its parcel number as shown on the County of El Dorado Assessor's Roll.

DTA

June , 2022

Jerry Wen
Senior Vice President

June , 2022

Stephen A. Runk, P.E.
License Number: C23473

II INTRODUCTION

A Overview

In June 2012, the El Dorado Hills Community Services District (“EDHCSD”) formed the Windsor Point Park Landscape and Lighting Assessment District #38 (“Assessment District”). The purpose of this Assessment District is to provide funding for the maintenance, installation, and operation of improvements for a new neighborhood park, Windsor Point Park, within the Assessment District. The Board of Directors of the EDHCSD (the “Board”) has adopted a policy requiring approval of an assessment district prior to the installation of any new park and recreation 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 Improvements”) would be without the installation of Windsor Point Park.

The Assessment District encompasses residential parcels, located north of Green Valley Road and west of Francisco Drive, including Marina, Marina Woods and Windsor Point developments that are proximate to the Windsor Point Park. Assessments are levied annually to maintain and improve the new neighborhood park.

B Background Information

In May and June 2012, the Board conducted an assessment ballot proceeding pursuant to the requirements of i) Article XIIID of the California Constitution (the “Article”), and ii) the Landscaping and Lighting Act of 1972, Streets and Highways Code Section 2250 *et seq.* (the “1972 Act”). Property owners in the District were provided with a notice and ballot for the proposed parks assessment (“Windsor Point Park Assessment District” or “Assessment District”). A forty-five (45) day period was provided for balloting, and a public hearing was conducted on June 14, 2012. At the public hearing, all ballots returned within the forty-five (45) day balloting period were tabulated. It was thereby determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed those submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which it was submitted).

Because the final balloting result was 52.43% weighted support in favor of the benefit assessments for the Windsor Point Park Assessment District, the Board gained the authority to approve the levy of the assessments for Fiscal Year (“FY”) 2012-13 and to continue to levy the assessments in future years. This authority includes an annual adjustment in the assessment levies equal to one percent (1%) greater than the annual percentage change in the published “San Francisco Consumer Price Index for Urban Consumers” (“SF CPI”).

C Continuation of Assessments

Pursuant to the Article and the 1972 Act, for each year in which the assessments will be continued, the Board must direct the preparation of an Engineer’s Report (“Report”) establishing the budgets and proposed assessments for the upcoming fiscal year. After the

Report is completed, the Board may preliminarily approve the Report and set the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board.

After preliminary approval from the Board, a notice of public hearing must be published in a local paper at least ten (10) days before the hearing. The purpose of the hearing is to provide a forum for public testimony regarding the proposed continuation of assessments, including opposition to the assessments. The public hearing for this Assessment District is currently scheduled for June 9, 2022. At this hearing, if the Board approves the resolution to confirm the continuation of the assessments, then the assessments will be included on the property tax rolls for FY 2022-23 after submission to the County Auditor/Controller.

D Legal Analysis

Assessment District jurisprudence requires that assessments levied pursuant to the 1972 Act be based on the “special benefit” properties receive from the improvements, facilities, and services funded by these assessments. The law, however, is not prescriptive regarding the method or formula used to apportion the assessments in Landscape and Lighting District proceedings. In addition, Article XIIIID of the California Constitution, added in November 1996 through the passage of Proposition 218 by voters of the State of California, requires, *inter alia*, that (i) only special benefits be assessable, (ii) no assessment may exceed the proportional special benefit conferred on the parcel assessed, and (iii) publicly owned parcels shall not be exempt from assessment unless clear and convincing evidence demonstrates that such publicly owned parcels receive no special benefits from the improvements for which the assessment is levied.

“Special benefit” refers to a particular and distinct benefit *over and above* the “general benefits” conferred on real property located in the Assessment District or to the public at large. Importantly, the general enhancement of property value does not constitute special benefit. As such, this Engineer’s Report has been designed to comply with the aforementioned requirements of the Article and the 1972 Act, as well as to incorporate recent California court decisions such as the following:

- Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (2008),
- Beutz v. County of Riverside (2010),
- Golden Hills Neighborhood Association v. EDHCSD of San Diego (2011), and
- Concerned Citizens v. West Point Fire Protection District (2011).

To ensure a defensible methodology, the special benefit that the improvements, facilities, and services will render to the properties within the Assessment District must be identified. It is also necessary that the properties in question receive a special and direct benefit as distinguished from a benefit to the general public.

E Levy Summary

Table 2 below summarizes the Fiscal Year 2022-23 Assessment District levy.

Table 2: Levy Summary

	FY 2022-23 Assessments¹
Total Levy	\$32,987
Total Number of Benefit Units	455.50
Proposed Levy per Benefit Unit	\$72.42
Maximum Levy per Benefit Unit	\$72.42
Maximum Assessment	\$32,987

[1] All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.

III DESCRIPTION OF THE ASSESSMENT DISTRICT

A Improvements and Services within the Assessment District

The levy of annual assessments will support the improvements and services (collectively, the “Improvements”) to be operated and maintained within the Assessment District, and the cost thereof, including any debt service obligations on the existing bonds or other related indebtedness issued for the Improvements. Assessable parcels or lots are the Assessor’s Parcels that receive special benefits from the Assessment District. The assessment proceeds will be used exclusively for the coverage of expenditures on Improvements and incidental administrative expenses within the Assessment District.

The plans, specifications, and studies of the Improvements for this Assessment District are voluminous and will not be bound in this Report, but by this reference are incorporated as if attached to this Report. The plans and specifications are on file with the General Manager of the EDHCSD.

Table 3 below sets forth the scope of the Improvements whose installation, maintenance, operations, and services will occur within Windsor Point Park.

Table 3: Summary of Improvements

Improvement Description
Concrete Pathways
Ball Wall Court/Basketball Court
Picnic Table(s)
Bench(s)
Drinking Fountain
Turf Area
Landscaping
Irrigation and Sprinklers
Park Sign
Natural Areas

Improvement Description
Shrub Areas
Oak Tree(s)
Trash Receptacle(s)
Rod Iron Fence

In addition to the definitions of Improvements provided by the 1972 Act, the following descriptions identify the types of improvements that will be maintained by the Assessment District, including all services, operations, maintenance, and administration required to keep the Improvements in good condition.

Maintenance

“Maintenance” refers to the furnishing of materials and services necessary for the ordinary repair, removal, or replacement of the entirety or a part of any improvement. Improvements shall include anything benefitting the growth, life, sustainability, or beautification of landscaping; the removal of debris or waste; and the cleaning, sandblasting, and painting of walls and other improvements for the removal or covering of graffiti.

Servicing

“Servicing” pertains to the use of gas, electricity, energy, or other agents necessary for the illumination of any public facilities or the lighting and operation of any improvements and the use of water for landscaping, fountains, and the maintenance of other types of improvements.

Incidental Expenses

Pursuant to Streets & Highways Code Section 22526, “incidental expenses” include but are not limited to the following:

- The costs of preparation of the plans, cost estimates, diagrams, specifications, and assessments that make up the Engineer’s Report;
- The costs of printing, advertising, and the giving of published, posted, and mailed notices;
- Compensation payable to the County for the collection of annual assessments;
- Compensation payable to any engineer or attorney employed to render services in proceedings pursuant to this part;
- Other expenses incidental to the maintenance, construction, and servicing of the Improvements;

- Any expenses incidental to the issuance of bonds or notes; and
- Costs associated with any elections held for the approval of a new or increased assessment.

IV ESTIMATE OF COST AND BUDGET

A Introduction and Budget Table

Section 22569 of the 1972 Act requires the Engineer's Report to contain an estimate of the costs of the Improvements for FY 2022-23, including estimates of (i) the total costs of Improvements and incidental expenses for FY 2022-23, (ii) the amount of any contributions to be made from sources other than assessments levied pursuant to this part, (iii) the amount, if any, of the annual installment for the fiscal year where the legislative body has ordered an assessment for the estimated cost of any improvements to be levied and collected in annual installments, and (iv) the net amount to be levied upon assessable lands within the Assessment District.

The EDHCSD has established a special fund for the revenues and expenditures of the Assessment District. Except for instances where funds are being accumulated for future capital improvements and operating reserves, any balance remaining as of July 1 must be carried over to the next fiscal year.

The total maintenance cost and the net assessment attributable to properties in the Assessment District, for FY 2022-23, is summarized in **Table 4** on the following page.

Table 4: Estimate of Cost and Budget

<i>Direct Costs</i>	
Salaries & Benefits	\$4,898
Services & Supplies	\$22,633
Capital Improvements/Replacements	\$1,131
Subtotal	\$28,662
<i>Administration Costs</i>	
County Collection Charges	\$548
Professional Fees	\$1,399
Administrative Overhead	\$6,042
Subtotal	\$7,988
<i>Levy Breakdown</i>	
Total Direct and Administration Costs	\$36,650
Available Fund Balance 7/1/22	(\$49,610)
Contribution to/(from) General Reserve	\$0
Contribution to/(from) Equipment Reserve	\$0
Contribution to/(from) Operating Reserve	\$14,800
Contribution to/(from) Capital Improvement Reserve	\$0
Contribution to/(from) Deferred Maintenance Reserve (FY 2022)	\$34,810
Contribution to/(from) Deferred Maintenance Reserve (FY 2023)	\$2.23
Contribution to/(from) Sidewalk Reserve	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0
Contribution to/(from) Trail Reserve	\$0
Contribution (from) General Fund	(\$3,665)
Balance to Levy	\$32,987
<i>District Statistics</i>	
Total Assessable Parcels	460
Total Benefit Units	455.50
Fiscal Year 2022-23 Levy Per Benefit Unit	\$72.42
Total Assessment Levy*	\$32,987

*Subject to rounding.

B Annual Cost Indexing

Under Proposition 218, any proposed increase in assessments must be approved by affected property owners via a mail ballot and a public hearing process (see **Section 2.B**). A weighted simple majority of ballots received (i.e., weighted according to each parcel's proportionate

assessment obligation) must be affirmative for the Board to confirm and levy the increased assessments. For small assessment districts or districts with relatively low-dollar assessments, the cost of an Engineer's Report, balloting, and the public hearing process can potentially exceed the total amount of the increase. The incidental costs of these proceedings may be added to the assessments, resulting in even higher assessments.

By contrast, indexing assessments annually to the published SF CPI allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Please note, however, that any other significant changes to the Assessment District (e.g., increases in services, modification of the boundary, etc.) would still require Proposition 218 proceedings and, ultimately, property owner approval.

Pursuant to the resolution approved by the Board, on each July 1, commencing on July 1, 2016, the maximum authorized unit assessment rates established in these proceedings shall be indexed (increased) annually by a factor equal to one percent (1%) greater than the published SF CPI from the preceding Fiscal Year (see **Section 2.B**). On July 1, 2022, the maximum assessment will therefore be increased by 5.24% (i.e., 4.24% increase in SF CPI from December 2020 to December 2021 plus 1.00%).

V METHOD OF APPORTIONMENT

A Background

As described in **Section 2.D** (Legal Analysis), the Assessment Engineer must be able to identify, quantify, and calculate the special benefit, which confers a direct advantage upon property in the Assessment District, *over and above* (i.e., as separate from) the general benefit derived from the Improvements to Windsor Point Park. In addition, proceeds from the assessments shall be used only for the eligible service and/or improvement items within the Assessment District, as listed above in **Section 3.A**.

In determining the net amount to be assessed upon parcels within the Assessment District, Section 22573 of the California Streets and Highways Code states that such amount “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 further states that “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel,” where “special benefit” means “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” This section of the Report describes the methodology used to calculate the net amount to be assessed on each parcel within the Assessment District in proportion to the special benefit that is conferred on each parcel.

The process of calculating the special benefit is summarized as follows:

- Identify all benefit factors (both General and Special) derived from the Improvements
- Estimate the proportion of total benefits that are general benefits
- Determine the relative special benefit across different zone areas within the Assessment District (if any)
- Determine the relative special benefit per property type
- Calculate the specific assessment for each Assessor’s Parcel based upon the factors set forth in Steps 1 through 4 (i.e., special vs. general benefit, location, property type, property characteristics, improvements on property, and other supporting attributes).
- Benefit Factors (General and Special Benefit)

In July 2008, the California Supreme Court issued a ruling on the case entitled, *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority*. This ruling, which is considered the most significant legal guidance clarifying Proposition 218, included further emphasis that benefit assessments are for special, not general, benefit. Other key elements of the ruling are that services and improvements funded by the assessments must be clearly

defined, and that special benefits are directly received by and provide a direct advantage to property in the assessment district.

An overview of the distinctions between general and special benefits is provided in the following paragraphs.

General Benefit. This section conservatively estimates and describes general benefit, and how the general benefit is being budgeted so that it is funded by sources other than the assessments which collected within the District.

- **Benefit to Property outside the Assessment District:** The improvements may confer some benefit upon properties that lie within the one-half mile service radius of the neighborhood park Improvements, but outside the boundaries of the Assessment District. However, in the Case of Windsor Point Park, all parcels within the one-half mile service area are included with in the Assessment District. Consequently, 0% of the Capital Improvements may be of general benefit to the parcels or property outside the District. Nonetheless, a 1.0% general benefit factor was applied to account for any slight benefit to property outside the District.
- **Benefit to Property inside the Assessment District that is *Indirect and Derivative*:** There may be general benefit, in addition to special benefit, received by properties situated within the District. While this “indirect and derivative” general benefit is difficult to calculate, one measure used to approximate it is the percentage of land area within the District that is publicly owned and used for regional purposes such as major roads, rail lines, and other similar facilities. The rationale for using this measure is that such properties used for regional purposes could provide indirect benefits to the public at large. Roughly 2.1% of the land area in the District is used for such regional purposes, representing **2.1%** of the benefits conferred by the Improvements.
- **Benefit to the Public at Large:** This type of benefit is estimated by the proportionate amount of time that the District’s park and recreational facilities are accessed by individuals who are not residents, employees, customers, or property owners in the District. Based on demographic research, it is estimated that **5.0%** of the benefits from the Improvements are general benefits to the public at large.
- **Total General Benefit:** The sum of these three measures of general benefit comprises approximately 8.1% of the total benefits resulting from the Improvements. That is, 8.1% of the benefits are general in nature and therefore should be funded by sources other than the assessment. However, a ten percent (10.00%) threshold of minimum contribution by other sources than collection of assessments was designed in the formation of the District. As a result, the general benefit of ten percentage (**10.00%**) will applies to the budget; moreover, the excess percentage of the general benefits will provide additional coverage for any other general benefits.

Table 5 below shows a summary of the calculation of the general benefit allocated to improvements considered to benefit property owners outside the Assessment District.

Table 5: Benefit Calculation

Description	General Benefit Percentage*
Outside the District	1.00%
Indirect and Derivative	2.10%
Public At Large	5.00%
Total General Benefit	8.10%
Minimum Threshold of General Benefit	10.00%

**Refer to Section 5.B above for a discussion of General versus Special Benefit factors.*

Special Benefit: Given the general benefit calculations outlined above, the remaining **90.00%** of the total benefits conferred by the improvements are considered Special Benefits, to be funded by the assessment. Special benefit factors are listed below.

- **Extension of a Property’s Outdoor Areas and Green Spaces for Properties in Proximity to the Improvements:** The residential, commercial, and other benefiting properties in the District do not have their own large outdoor areas and green spaces because it is cost prohibitive to provide such areas on these properties. The park improvements in the District are effectively an extension of the land area for properties close to the park, because these improvements are uniquely accessible to nearby properties (i.e., those properties located within the one-half mile service radius of the neighbor park). The boundaries of the District have been drawn to include only properties within this service radius; therefore, this type of benefit is a direct and special advantage enjoyed only by properties within the District.
- **Proximity to Improved Parks, Open Space, and Recreational Facilities:** Without the assessments to fund the park improvements, Windsor Point Park could not have been built and maintained. Thus, the assessments provide benefits that are *over and above* what would otherwise have been provided. Further, these benefits are conferred only on properties within the District, since the District boundary is effectively coterminous with the service area (given the one-half mile proximity/access radius).
- **Access to Improved Parks, Open Space, and Recreational Areas:** Parcels that receive the benefit of the improved parks, open space, and recreational areas all have direct access to the Improvements due to the closeness in distance. This unique and tangible advantage is a special benefit received directly by properties in the District.
- **Improved Views:** By funding and maintaining Windsor Point Park, the District provides a high quality of park and recreation facilities, kept in good condition, which

results in improved views within the District. The improved and protected views provided by the assessments are a direct and tangible advantage, i.e., a special benefit conferred upon properties in the District.

- **Enhanced Desirability of Property in the District:** Park and recreation areas and facilities make the properties within the service radius more desirable, more marketable, and easier to sell. Views of, and access to, improved parks make the properties within the District more attractive to prospective buyers and enhance the value of the properties. Because the assessments provide benefits in the form of park improvements that are *over and above* what would otherwise have been provided, they confer a special benefit to properties within the District.

B Benefit Finding

Proposition 218 critically notes that “an agency shall separate the general benefits from the special benefits conferred...”

While it has been determined that (i) various Assessment District Improvements are clearly local amenities directly associated with the development of the properties within the Assessment District and (ii) these Improvements are more extensive and are provided at an enhanced level of service that is higher than that typically provided by the EDHCSD’s Baseline Improvements, it is also recognized that some of the Improvements do benefit the public at large and would likely have minimal impact on the commercial and residential areas in the Assessment District (i.e., provide a general benefit). As a result, the cost to maintain these specific Improvements has been offset by an EDHCSD contribution.

Table 6 below lists the general benefit versus special benefit allocation percentages.

Table 6: General Benefit Versus Special Benefit Allocation

General Benefit Percentage*	Special Benefit Percentage*
10.00%	90.00%

**Refer to Section 5.B above for a discussion of General versus Special Benefit factors.*

C Zones of Benefit

Section 22574 of the 1972 Act provides that “a zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”

Based on a thorough review of the location and extent of the Assessment District’s Improvements and the direct proximity and relationship to surrounding properties, EDHCSD found that parcels located in the Assessment District receive conformity special benefit from their proximity to the Improvements in the District as these Improvements enhance the quality of life on a day-to-day basis by providing an attractive, clean, safe, and secure environment in which to live and work. Therefore, no benefit zones are designated within the Assessment District.

D Method of Assessment

Special Benefit is allocated to parcels based upon the number of Single-Family Equivalents (SFE(s) or “Benefit Units”) assigned to each such parcel. This Benefit Units 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. The number of SFEs assigned to a parcel reflects the relative amount of Special Benefit allocable to each such parcel. This section describes the methodology used to assign SFEs to parcels in the District.

The following paragraphs include detailed descriptions of each land use, and the appropriate allocation to each land use as determined at the time of formation of the Assessment District.

Residential Properties

Single Family Residential

This land use is defined as a fully subdivided residential home site with a single residential unit developed on the property. For purposes of establishing the proportional special benefits and single-family equivalent unit factors for other land uses in this District, the single-family residential land use is designated as the basic unit of assessment and shall be equal to 1.00 SFE per parcel (unit), by definition.

For single-family residential, the estimated persons per household is approximately 2.73 (based on the 2000 Census, El Dorado County). From the above designation of 1.00 SFE per single-family residential, it is equivalent to state that 1.00 SFE for every 2.73 persons, and the variations of the population density factors for different types of residential land use within the Assessment District will be the base of apportioning the SFEs among different land uses in the District.

Multi-Family Residential Dwelling Units

This land use is defined as a fully subdivided residential parcel that has more than one residential unit associated with the parcel, and thus includes apartments, duplexes, triplexes, etc. (but does not include condominiums or townhomes, see below). This designation may also include parcels identified by the County Assessor’s Office as mixed-use properties for which there is more than one residential unit, but the parcel may also include a nonresidential component or unit (however, the parcel’s primary use is considered residential).

Although multi-family residential properties receive similar special benefit to that of single-family residential property and a comparative calculation of proportional special benefit is reasonably reflected by the multi-family residential parcel’s equivalent ratio of one (1.00) SFE per Single Family Residential. Studies have consistently shown that multi-family residential developments impact public infrastructure at reduced levels compared to a single-family residence, which is reflective of their reduced structure size, persons per unit,

trip generations, and need for many public improvements. Based on these considerations, it is reasonable to conclude that an appropriate weighting of proportional special benefit per unit (compared to a single family residential) is best represented by the sliding scale detailed below and on the following page:

- 0.62 SFE per unit for the first 20 units;
- 0.10 SFE per unit for 20+ units.

For a Duplex, Triplex, and Fourplex, the following applies:

- 0.72 SFE per unit

Condominium Property

This land use is defined as a fully subdivided residential condominium or townhome parcel (not typically classified as a detached single-family residential unit). These residential properties may include attached residential properties that have a shared (common) wall or driveway, but each residential unit is assigned a specific Assessor's Parcel Number. These properties are generally part of a multi-unit development for which each condominium parcel shares or has common interest with one or more of the other residential parcels in that development (common areas).

The development attributes of condominium tend to be a blend of the single-family residential and multi-family residential properties. One special character of this property type is that it usually has a much higher development density (greater number of units per acre) and typically has a reduced population density per unit than single-family residential properties, it is reasonable to conclude that the parcel's proportional special benefit is less than that of a single-family residential property.

In consideration of the characteristics discussed above, it has been determined that an appropriate allocation of special benefit for condominiums and similar residential properties is best represented by an assignment of 0.67 SFE per unit and because each parcel typically represents a single residential unit or small group of units that are each privately owned, no adjustment for multiple units is applicable.

Mobile Home Property

This land use is defined as mobile home or manufactured-home parcel. These residential properties normally locate in a designated zone area, which is mobile home park, and registered as private land ownership. Mobile Home parcels tend to have smaller lot size, higher population density, lower public maintenances needs, and less centralize location by comparing to the rest of residential properties within the Assessment District.

In consideration of the above characteristics and the balance of the ratio of one (1) SFE for each single-family residents, it is best to assign 0.51 SFE per unit for mobile home property.

Developed Non-Residential Property

This land use is defined as a developed property with identifiable property improvements (buildings, parking lots, etc.) for which the primary use of the property is not considered residential, whether the property is being utilized (occupied) or not. The commercial/industrial property classification includes the following:

- All types of commercial enterprises including, but not limited to, retail shopping centers, food services, banks, private recreational facilities, office and professional buildings, hotels, or motels;
- All types of industrial uses including, but not limited to, service centers, warehousing, storage facilities, transportation facilities, and manufacturing; and
- Private institutional facilities including, but not limited to, Places of Worship, Day Care Centers, Fraternal Organizations, Private Schools, Hospitals, Convalescent or Retirement Homes, or other similar public service or assembly type properties.

Utilization of findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study"), the average number of employees per acre for commercial and industrial property is twenty-four (24). In comparison, the average number of people residing in a single-family home is 2.73 (**Section 5 2E. Residential Properties**). Since the average lot size for a single-family home in the Assessment District is approximately 0.22 acres, the estimated average number of residents per acre of residential property is 12.4.

From the above findings and estimations, a standardized ratio of two (2) commercial/industrial employees to one (1) single-family residents can be derived for a fair apportionment of special benefit to commercial/industrial properties in the consideration of 1.00 SFE per single-family residence (or 1.00 SFE for every 2.73 persons per household). **Table 7** below shows the average number of 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 five (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.

Table 7: Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Land Use	Average Employees per Acre ¹	SFE Units Per 1/5 Acre ²
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

This land use is defined as property that has been identified as undeveloped but has reasonable development potential (with few or no development restrictions).

In comparing the special benefits associated with this land use to those enjoyed by developed properties, it becomes evident that the proportional special benefits associated with vacant property are clearly less than those of developed properties. Although vacant properties certainly derive special benefits from the Improvements, these special benefits are limited to the land (lot) itself while the direct and immediate special benefits for developed properties are correlated with the number of owners, residents, employees, and others that occupy and utilize those properties. Therefore, it has been determined that the SFEs applied to these properties should be one quarter (1/4) that of developed properties. All fully subdivided vacant/undeveloped residential parcels shall therefore be assigned 0.25 SFE, which is one-quarter the amount assigned to a developed single-family residential parcel.

Exempt Properties

Defined as parcels of land that receive no measurable special benefits from the District Improvements and are assigned 0.00 SFE. This land use classification may include, but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County of El Dorado);

- Dedicated public easements including open space areas, utility right-of-ways, greenbelts, parkways, parks, trails, or other publicly-owned or utility-owned land that are considered part of the District Improvements or that serve the community or general public and are not considered or classified as developed public properties;
- **Table 8** summarizes the assignment of special benefit for each type of property within the Assessment District:

Table 8: Assignment of SFEs

Land Use	Single Family Equivalent ("SFE")
Single Family Unit	1.00 SFE per Unit
Multi-Family Unit	
20 Units or Fewer	0.62 SFE per Unit
Above 20 Units	0.10 SFE per Unit
Duplex, Triplex, and Fourplex	0.72 SFE per Unit
Condominium Property	0.67 SFE per Unit
Mobile Home	0.51 SFE per Unit
Developed Non-Residential Property	
Commercial	0.50 SFE per 1/5 Acre
Office	1.42 SFE per 1/5 Acre
Shopping Center	0.50 SFE per 1/5 Acre
Industrial	0.50 SFE per 1/5 Acre
Parking Lot	0.05 per 1/5 Acre
Golf Course	0.063 per 1/5 Acre
Vacant Undeveloped Property	0.25 SFE
Exempt Parcel	0.00 SFE

E Duration of Assessment

If the Windsor Point Park requires funding for the maintenance and improvements, Assessments, which were originally proposed in 2012, associated with the District will be levied upon the Board of Directors' approval on an annual basis.

F Appeals of Assessments Levied to Property

If a property owner deems an assessment on their property to be in error, he or she may file a written appeal with the Engineer of the EDHCSD. The appeal is limited to being corrected for the current fiscal year during such year. The Engineer will review the appeal and any relevant information in a prompt manner upon receipt of the appeal. If the Engineer finds a modification to the Assessment is necessary, the Assessment Roll will be updated to reflect such changes. Should the Assessment Roll already be filed with the County, the Engineer has the authority to refund the property owner the difference. Should there still be a dispute

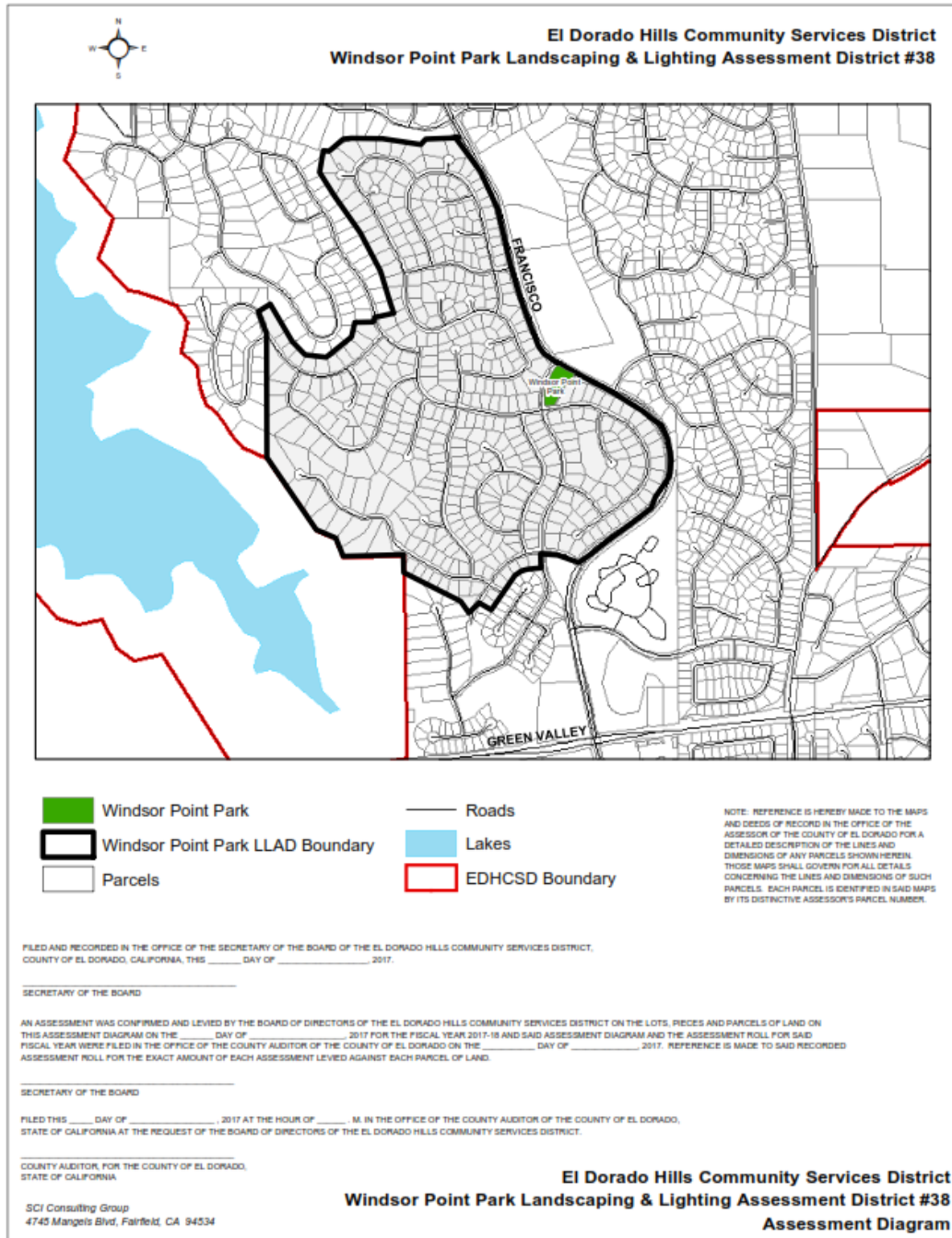
after the Engineer's review, the property owner can appeal to the Board directly. All decisions made by the Board are final and cannot be overturned

G Limitation of Report

The conclusions, calculations, and recommendations in this Report rely on the substantial data and information provided to DTA at the time of the writing of the Report by the following parties:

- El Dorado Hills Community Services District
- The previous Assessment Engineer
- The County of El Dorado

VI ASSESSMENT DIAGRAM



APPENDIX A

El Dorado Hills Community Services District
Windsor Point Park Landscaping and
Lighting Assessment District #38
Fiscal Year 2022-23



ASSESSMENT ROLL



www.FinanceDTA.com

99 ALMADEN BLVD, SUITE 875
SAN JOSE, CA 95113
PHONE (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



www.FinanceDTA.com

PRELIMINARY ANNUAL ENGINEER'S REPORT

EL DORADO HILLS COMMUNITY SERVICES
DISTRICT CARSON CREEK PARK LANDSCAPING
AND LIGHTING ASSESSMENT DISTRICT #39

Beginning Fiscal Year: 2022-2023

Intent Meeting: May 12, 2022

Public Hearing: June 9, 2022

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

*Newport Beach / San Jose / San Francisco / Riverside
Dallas / Houston / Raleigh / Tampa*

EL DORADO HILLS COMMUNITY SERVICES DISTRICT



BOARD OF DIRECTORS

PRESIDENT

Michael Martinelli

VICE-PRESIDENT

Noelle Mattock

DIRECTORS

Sean Hansen

Heidi Hannaman

Ben Paulsen

PROFESSIONAL SERVICES

ASSESSMENT ENGINEERING

Stephen A. Runk, P.E.

Jerry Wen

DTA

TABLE OF CONTENTS

SECTION

I AFFIDAVIT AND CERTIFICATES.....1

II INTRODUCTION 4

A Overview4

B Background Information4

C Continuation of Assessments.....4

D Legal Analysis.....5

E Levy Summary.....6

III DESCRIPTION OF THE ASSESSMENT DISTRICT.....7

A Improvements and Services within the Assessment District.....7

IV ESTIMATE OF COST AND BUDGET 10

A Introduction and Budget Table.....10

B Annual Cost Indexing12

V METHOD OF APPORTIONMENT..... 13

A Background.....13

B Benefit Factors (General and Special Benefit)..... 13

C Benefit Finding.....16

D Zones of Benefit.....16

E Method of Assessment17

F Duration of Assessment.....21

G Appeals of Assessments Levied to Property.....21

H Limitation of Report.....22

VI ASSESSMENT DIAGRAM 23

APPENDICES

APPENDIX A ASSESSMENT ROLL



I AFFIDAVIT AND CERTIFICATES

**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
CARSON CREEK PARK LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT #39**

This Engineer’s Report (“Engineer’s Report” or “Report”) and the enclosed descriptions, budget, and District Diagram/Map outline the Carson Creek Park Landscaping and Lighting Assessment District #39 (“Assessment District” or “District”) and include the proposed assessments for each lot, parcel, and subdivision of land within said District to be levied for Fiscal Year (“FY”) 2022-23 as they existed at the time of the passage of the Resolution of Intention.

Reference is hereby made to the El Dorado County Assessor’s maps for a detailed description of the lines and dimensions of parcels within the District.

Dated this _____ day of _____, 2022.

DTA
Assessment Engineer
On Behalf of the El Dorado Hills Community Services District

By: _____

Jerry Wen
Project Manager

By: _____

Stephen A. Runk, P.E.
License Number: C23473

WHEREAS, on May 12, 2022, the Board of Directors of the El Dorado Hills Community Services District (“EDHCSD”), pursuant to the provisions of the Landscaping and Lighting Act of 1972, Streets and Highways Code Section 22500, *et seq.* (“1972 Act”), adopted its resolution (“Resolution”) initiating proceedings for the levy of FY 2022-23 assessments against properties in the Carson Creek Park Landscaping and Lighting Assessment District #39 (“Assessment District” or “District”);

WHEREAS, said Resolution directed the undersigned Assessment Engineer to prepare and file a report (“Engineer’s Report” or “Report”) pursuant to the 1972 Act and Article XIII D of the California Constitution (“Proposition 218”), to which Resolution and the description of proposed improvements therein contained, reference is hereby made for further particulars;

NOW THEREFORE, the undersigned, acting as an agent for DTA, Assessment Engineer for the Assessment District, by virtue of the power vested in the undersigned under the 1972 Act and the order of the EDHCSD, hereby submits this Engineer’s Report and makes the following assessment to cover the portion of the estimated cost of the improvements upon all assessable parcels and lots within the Assessment District, and the costs and expenses incidental thereto to be paid by the Assessment District.

This Report includes the following sections:

Plans and Specifications – Plans and specifications for services to be provided. Plans and specifications are a part of this Report, whether or not separately bound.

Cost Estimate – An estimate of the annual cost of improvements to be provided. Also included are administrative and incidental costs that encompass maintenance, reserve, and repair and rehabilitation expenses.

Assessment Roll – An assessment roll showing the amount to be assessed against each parcel or lot of real property within this Assessment District. An Assessor’s Parcel Number or other designation describes each parcel or lot.

Method of Assessment – A statement of the method by which the Assessment Engineer determined the amount to be assessed against each parcel or lot, based on special benefits to be derived by each parcel or lot from the improvements and services.

Assessment District Diagram/Map – A diagram showing all the parcels and lots of real property to be assessed within this Assessment District.

Termination of District/Limitations of Report – A statement as to the duration of the District and the accuracy of the data and information necessary for the development of this annual Engineer’s Report.

The net assessment in FY 2022-23 (i.e., the estimated cost of the improvements and the expense incidental thereto to be paid by the Assessment District) is summarized in **Table 1** below.

Table 1: Summary of Cost Estimates

	FY 2022-23 Budget
Park Maintenance	\$69,693
Park Improvements	\$0
Administrative Costs	\$20,269
Contribution to/(from) Reserve Funds	\$92,303
Total Budget	\$182,265
<i>Less:</i>	
Beginning Fund Balance (7/1/22)	(\$61,703)
EDHCSD Contribution	(\$19,072)
Net Assessment	\$101,490

DTA does hereby recommend the net amount to be assessed upon all assessable parcels or lots of land within the Assessment District by apportioning the amount allocable among the several parcels or lots of each in proportion to the estimated special benefits to be received by each such parcel or lot from the improvements, as more particularly set forth in the list attached as **Appendix A** ("Assessment Roll") and by this reference made as part of this Engineer's Report. For a more particular description of the assessable properties within the Assessment District, reference is hereby made to the Assessor's maps of the County of El Dorado for FY 2022-23. Each parcel or lot of land assessed is described on the Assessment Roll by reference to its parcel number as shown on the County of El Dorado Assessor's Roll.

DTA

June , 2022

Jerry Wen
Senior Vice President

June , 2022

Stephen A. Runk, P.E.
License Number: C23473

II INTRODUCTION

A Overview

In 2015, the El Dorado Hills Community Services District (“EDHCSD”) formed the Carson Creek Park Landscape and Lighting Assessment District #39 (“Assessment District”). The purpose of this Assessment District is to provide funding for the maintenance, installation, and operation of improvements for a new village park, Carson Creek Park, within the Assessment District. The Board of Directors of the EDHCSD (the “Board”) has adopted a policy requiring approval of an assessment district prior to the installation of any new park and recreation 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 Improvements”) would be without the installation of Carson Creek Park.

The Assessment District contains all parcels in the planned development known as Heritage El Dorado Hills (previously planned to be named Carson Creek) located south of Golden Foothill Parkway and west of Latrobe Road. Assessments are levied annually to maintain and improve the Carson Creek Park.

B Background Information

In lieu of a mailed ballot proceeding, the property owners submitted a Petition and Waiver to the Board for approval. In submitting this document to the Board, the property owner (1) requested that the new assessment district be formed; and (2) waived all rights conferred by Proposition 218 with respect to the approval of the new assessment by mailed ballot.

As a result, the Board gained the authority to approve the levy of the assessments for the fiscal year 2015-16 and to continue to levy them in future years. This authority includes an annual adjustment in the assessment levies equal to one percent (1%) greater than the annual percentage change in the published “San Francisco Consumer Price Index for Urban Consumers” (“SF CPI”).

C Continuation of Assessments

Pursuant to the Article and the 1972 Act, for each year in which the assessments will be continued, the Board must direct the preparation of an Engineer’s Report (“Report”) establishing the budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and set the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board.

After preliminary approval from the Board, a notice of public hearing must be published in a local paper at least ten (10) days before the hearing. The purpose of the hearing is to provide a forum for public testimony regarding the proposed continuation of assessments, including opposition to the assessments. The public hearing for this Assessment District is currently scheduled for June 9, 2022. At this hearing, if the Board approves the resolution to confirm the continuation of the assessments, then the assessments will be included on

the property tax rolls for FY 2022-23 after submission to the County Auditor/Controller.

D Legal Analysis

Assessment District jurisprudence requires that assessments levied pursuant to the 1972 Act be based on the “special benefit” properties receive from the improvements, facilities, and services funded by these assessments. The law, however, is not prescriptive regarding the method or formula used to apportion the assessments in Landscape and Lighting District proceedings. In addition, Article XIIIID of the California Constitution, added in November 1996 through the passage of Proposition 218 by voters of the State of California, requires, *inter alia*, that (i) only special benefits be assessable, (ii) no assessment may exceed the proportional special benefit conferred on the parcel assessed, and (iii) publicly owned parcels shall not be exempt from assessment unless clear and convincing evidence demonstrates that such publicly owned parcels receive no special benefits from the improvements for which the assessment is levied.

“Special benefit” refers to a particular and distinct benefit *over and above* the “general benefits” conferred on real property located in the Assessment District or to the public at large. Importantly, the general enhancement of property value does not constitute special benefit. As such, this Engineer’s Report has been designed to comply with the aforementioned requirements of the Article and the 1972 Act, as well as to incorporate recent California court decisions such as the following:

- Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (2008),
- Beutz v. County of Riverside (2010),
- Golden Hills Neighborhood Association v. EDHCSD of San Diego (2011), and
- Concerned Citizens v. West Point Fire Protection District (2011).

To ensure a defensible methodology, the special benefit that the improvements, facilities, and services will render to the properties within the Assessment District must be identified. It is also necessary that the properties in question receive a special and direct benefit as distinguished from a benefit to the general public.

E Levy Summary

Table 2 below summarizes the Fiscal Year 2022-23 Assessment District levy.

Table 2: Levy Summary

	FY 2022-23 Assessments¹
Total Levy	\$101,490
Total Number of Benefit Units	662.00
Proposed Levy per Benefit Unit	\$153.30
Maximum Levy per Benefit Unit	\$431.07
Maximum Assessment	\$285,368.34

[1] All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.

III DESCRIPTION OF THE ASSESSMENT DISTRICT

A Improvements and Services within the Assessment District

The levy of annual assessments will support the improvements and services (collectively, the “Improvements”) to be operated and maintained with the Assessment District, and the cost thereof, including any debt service obligations on the existing bonds or other related indebtedness issued for the Improvements. Assessable parcels or lots are the Assessor’s Parcels that receive special benefits from the Assessment District. The assessment proceeds will be used exclusively for the coverage of expenditures on Improvements and incidental administrative expenses within the Assessment District.

The plans, specifications, and studies of the Improvements for this Assessment District are voluminous and will not be bound in this Report, but by this reference are incorporated as if attached to this Report. The plans and specifications are on file with the General Manager of the EDHCSD.

Table 3 below sets forth the scope of the Improvements whose installation, maintenance, operations, and services will occur within Carson Creek Park.

Table 3: Summary of Improvements

Improvement Description
Picnic Tables
Picnic Area Shade Structure
Bench(s)
Drinking Fountain(s)
Trash Receptacle(s)
Barbeque Pit(s)
Monument Sign
Irrigation
Turf Area
Bocce Ball Court
Public Restroom

Improvement Description
Native Garden
Parking Lot
Parking Lot Lights
Concrete Columns

In addition to the definitions of Improvements provided by the 1972 Act, the following descriptions identify the types of improvements that will be maintained by the Assessment District, including all services, operations, maintenance, and administration required to keep the Improvements in good condition.

Maintenance

“Maintenance” refers to the furnishing of materials and services necessary for the ordinary repair, removal, or replacement of the entirety or a part of any improvement. Improvements shall include anything benefitting the growth, life, sustainability, or beautification of landscaping; the removal of debris or waste; and the cleaning, sandblasting, and painting of walls and other improvements for the removal or covering of graffiti.

Servicing

“Servicing” pertains to the use of gas, electricity, energy, or other agents necessary for the illumination of any public facilities or the lighting and operation of any improvements; and the use of water for landscaping, fountains, and the maintenance of other types of improvements.

Incidental Expenses

Pursuant to Streets & Highways Code §22526, “Incidental expenses” include but are not limited to the following:

- The costs of preparation of the plans, cost estimates, diagrams, specifications, and assessments that make up the Engineer’s Report;
- The costs of printing, advertising, and the giving of published, posted, and mailed notices;
- Compensation payable to the County for the collection of annual assessments;
- Compensation payable to any engineer or attorney employed to render services in proceedings pursuant to this part;



www.FinanceDTA.com

SECTION III DESCRIPTION OF THE ASSESSMENT DISTRICT

- Other expenses incidental to the maintenance, construction, and servicing of the Improvements;
- Any expenses incidental to the issuance of bonds or notes; and
- Costs associated with any elections held for the approval of a new or increased assessment.

IV ESTIMATE OF COST AND BUDGET

A Introduction and Budget Table

Section 22569 of the 1972 Act requires the Engineer's Report to contain an estimate of the costs of the Improvements for FY 2022-23, including estimates of (i) the total costs of Improvements and incidental expenses for FY 2022-23, (ii) the amount of any contributions to be made from sources other than assessments levied pursuant to this part, (iii) the amount, if any, of the annual installment for the fiscal year where the legislative body has ordered an assessment for the estimated cost of any improvements to be levied and collected in annual installments, and (iv) the net amount to be levied upon assessable lands within the Assessment District.

The EDHCSD has established a special fund for the revenues and expenditures of the Assessment District. Except for instances where funds are being accumulated for future capital improvements and operating reserves, any balance remaining as of July 1 must be carried over to the next fiscal year.

The total maintenance cost and the net assessment attributable to properties in the Assessment District, for FY 2022-23, is summarized in **Table 4** on the following page.

Table 4: Estimate of Cost and Budget

<i>Direct Costs</i>	
Salaries & Benefits	\$15,086
Services & Supplies	\$54,607
Capital Improvements/Replacements	\$0
<i>Subtotal</i>	\$69,693
<i>Administration Costs</i>	
County Collection Charges	\$757
Professional Fees	\$669
Administrative Overhead	\$18,844
<i>Subtotal</i>	\$20,269
<i>Levy Breakdown</i>	
Total Direct and Administration Costs	\$89,962
Available Fund Balance 7/1/22	(\$61,703)
Contribution to/(from) General Reserve	\$0
Contribution to/(from) Equipment Reserve	\$0
Contribution to/(from) Operating Reserve	\$37,484
Contribution to/(from) Capital Improvement Reserve	\$0
Contribution to/(from) Deferred Maintenance Reserve (FY2022)	\$24,219
Contribution to/(from) Deferred Maintenance Reserve (FY2023)	\$30,600
Contribution to/(from) Sidewalk Reserve	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0
Contribution to/(from) Trail Reserve	\$0
Contribution (from) General Fund	(\$19,072)
<i>Balance to Levy</i>	\$101,490
<i>District Statistics</i>	
Total Assessable Parcels	731.00
Total Benefit Units	662.00
Fiscal Year 2022-23 Levy Per Benefit Unit	\$153.30
<i>Total Assessment Levy*</i>	\$101,485

**Subject to rounding.*

B Annual Cost Indexing

Under Proposition 218, any proposed increase in assessments must be approved by affected property owners via a mail ballot and a public hearing process (see **Section 2.B**). A weighted simple majority of ballots received (i.e., weighted according to each parcel's proportionate assessment obligation) must be affirmative for the Board to confirm and levy the increased assessments. For small assessment districts or districts with relatively low-dollar assessments, the cost of an Engineer's Report, balloting, and the public hearing process can potentially exceed the total amount of the increase. The incidental costs of these proceedings may be added to the assessments, resulting in even higher assessments.

By contrast, indexing assessments annually to the published SF CPI allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Please note, however, that any other significant changes to the Assessment District (e.g., increases in services, modification of the boundary, etc.) would still require Proposition 218 proceedings and, ultimately, property owner approval.

Pursuant to the resolution approved by the Board, on each July 1, commencing on July 1, 2016, the maximum authorized unit assessment rates established in these proceedings shall be indexed (increased) annually by a factor equal to one percent (1%) greater than the published SF CPI from the preceding Fiscal Year (see **Section 2.B**). On July 1, 2022, the maximum assessment will therefore be increased by 5.24% (i.e., 4.24% increase in SF CPI from December 2020 to December 2021 plus 1.00%).

V METHOD OF APPORTIONMENT

A Background

As described in **Section 2.D** (Legal Analysis), the Assessment Engineer must be able to identify, quantify, and calculate the special benefit, which confers a direct advantage upon property in the Assessment District, *over and above* (i.e., as separate from) the general benefit derived from the Improvements to Carson Creek Park. In addition, proceeds from the assessments shall be used only for the eligible service and/or improvement items within the Assessment District, as listed above in **Section 3.A**.

In determining the net amount to be assessed upon parcels within the Assessment District, Section 22573 of the California Streets and Highways Code states that such amount “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 further states that “no assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel,” where “special benefit” means “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” This section of the Report describes the methodology used to calculate the net amount to be assessed on each parcel within the Assessment District in proportion to the special benefit that is conferred on each parcel.

The process of calculating the special benefit is summarized as follows:

- Identify all benefit factors (both General and Special) derived from the Improvements
- Estimate the proportion of total benefits that are general benefits
- Determine the relative special benefit across different zone areas within the Assessment District (if any)
- Determine the relative special benefit per property type
- Calculate the specific assessment for each Assessor’s Parcel based upon the factors set forth in Steps 1 through 4 (i.e., special vs. general benefit, location, property type, property characteristics, improvements on property, and other supporting attributes).

B Benefit Factors (General and Special Benefit)

In July 2008, the California Supreme Court issued a ruling on the case entitled, Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority. This ruling, which is considered the most significant legal guidance clarifying Proposition 218, included further emphasis that benefit assessments are for special, not general, benefit. Other key elements of the ruling are that services and improvements funded by the assessments must be clearly

defined, and that special benefits are directly received by and provide a direct advantage to property in the assessment district.

An overview of the distinctions between general and special benefits is provided in the following paragraphs.

General Benefit: This section conservatively estimates and describes general benefit and budgets it so that it is funded by sources other than the assessment.

- **Benefit to Property outside the Assessment District:** The improvements may confer some benefit upon properties that lie within the one-mile service radius of the village park Improvements, but outside the boundaries of the Assessment District. (Please note: Since *neighborhood parks* have a 1/2-mile service radius per National Park and Recreation Association industry guidelines, it is assumed that *village parks*, which are larger than neighborhood parks, would have a one-mile service radius.) There are only 623 such parcels as compared to the 1,226 parcels within the District (i.e., about 33.7% of the parcels are in this category). In addition, a 50% reduction factor is applied to these properties because they experience only half as much benefit as the properties in the District (since the properties outside the District are located on only one side of Carson Creek Park, not both sides.) An additional 50% reduction factor is applied, bringing the total reduction factor to 25%, due to the development being an age-restricted community, and as such the park amenities have been specifically constructed to serve people in this age group. Thus, outside properties account for roughly a quarter of 33.7%, or **8.4%** of the benefits resulting from the Improvements.
- **Benefit to Property inside the Assessment District that is Indirect and Derivative:** There may be general benefit, in addition to special benefit, received by properties situated within the District. While this “indirect and derivative” general benefit is difficult to calculate, one measure used to approximate it is the percentage of land area within the District that is publicly owned and used for regional purposes such as major roads, rail lines, and other similar facilities. The rationale for using this measure is that such properties used for regional purposes could provide indirect benefits to the public at large. Roughly 2.8% of the land area in the District is used for such regional purposes, representing **2.8%** of the benefits conferred by the Improvements.
- **Benefit to the Public at Large:** This type of benefit is estimated by the proportionate amount of time that the District’s park and recreational facilities are accessed by individuals who are not residents, employees, customers, or property owners in the District. Based on demographic research, it is estimated that **10.0%** of the benefits from the Improvements are general benefits to the public at large.
- **Total General Benefit:** The sum of these three measures of general benefit comprises approximately **21.2%** of the total benefits resulting from the

Improvements. That is, *21.2% of the benefits are general in nature and therefore should be funded by sources other than the assessment.*

Table 5 on the following page shows a summary of the calculation of the general benefit allocated to improvements considered to benefit property owners outside the Assessment District.

Table 5: General Benefit Calculation

Description	General Benefit Percentage*
Outside the District	8.40%
Indirect and Derivative	2.80%
Public At Large	10.00%
Total General Benefit	21.20%

**Refer to Section 5.B above for a discussion of General versus Special Benefit factors.*

Special Benefit: Given the general benefit calculations outlined above, the remaining **78.8%** of the total benefits conferred by the improvements are considered Special Benefits, to be funded by the assessment. Special benefit factors are listed below.

- Extension of a Property’s Outdoor Areas and Green Spaces for Properties in Proximity to the Improvements:** The residential, commercial, and other benefiting properties in the District do not have their own large outdoor areas and green spaces because it is cost prohibitive to provide such areas on these properties. The park improvements in the District are effectively an extension of the land area for properties close to the park, because these improvements are uniquely accessible to nearby properties (i.e., those properties located within the one-mile service radius of the village park). The boundaries of the District have been drawn to include only properties within this service radius; therefore, this type of benefit is a direct and special advantage enjoyed only by properties within the District.
- Proximity to Improved Parks, Open Space, and Recreational Facilities:** Without the assessments to fund the park improvements, Carson Creek Park could not have been built and maintained. Thus, the assessments provide benefits that are *over and above* what would otherwise have been provided. Further, these benefits are conferred only on properties within the District, since the District boundary is effectively coterminous with the service area (given the one-mile proximity/access radius).
- Access to Improved Parks, Open Space, and Recreational Areas:** Parcels that receive the benefit of the improved parks, open space, and recreational areas all have direct access to the Improvements due to the closeness in distance. This unique and tangible advantage is a special benefit received directly by properties in the District.

- **Improved Views:** By funding and maintaining Carson Creek Park, the District provides a high quality of park and recreation facilities that kept in good condition, which results in improved views within the District. The improved and protected views provided by the assessments are a direct and tangible advantage, i.e., a special benefit conferred upon properties in the District.
- **Enhanced Desirability of Property in the District:** Park and recreation areas and facilities make the properties within the service radius more desirable, more marketable, and easier to sell. Views of, and access to, improved parks make the properties within the District more attractive to prospective buyers and enhance the value of the properties. Because the assessments provide benefits in the form of park improvements that are *over and above* what would otherwise have been provided, they confer a special benefit to properties within the District.

C Benefit Finding

Proposition 218 critically notes that “an agency shall separate the general benefits from the special benefits conferred...”

While it has been determined that (i) various Assessment District Improvements are clearly local amenities directly associated with the development of the properties within the Assessment District and (ii) these Improvements are more extensive and are provided at an enhanced level of service that is higher than that typically provided by the EDHCSD’s Baseline Improvements, it is also recognized that some of the Improvements do benefit the public at large and would likely have minimal impact on the commercial and residential areas in the Assessment District (i.e., provide a general benefit). As a result, the cost to maintain these specific Improvements has been offset by an EDHCSD contribution.

Table 6 below lists the general benefit versus special benefit allocation percentages.

Table 6: General Benefit Versus Special Benefit Allocation

General Benefit Percentage*	Special Benefit Percentage*
21.20%	78.80%

**Refer to Section 5.B above for a discussion of General versus Special Benefit factors.*

D Zones of Benefit

Section 22574 of the 1972 Act provides that “a zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”

Based on a thorough review of the location and extent of the Assessment District’s Improvements and the direct proximity and relationship to surrounding properties, EDHCSD found that parcels located in the Assessment District receive conformity special benefit from their proximity to the Improvements in the District as these Improvements enhance the quality of life on a day-to-day basis by providing an attractive, clean, safe, and secure

environment in which to live and work. Therefore, no benefit zones are designated within the Assessment District.

E Method of Assessment

Special Benefit is allocated to parcels based upon the number of Single-Family Equivalents (SFE(s) or “Benefit Units”) assigned to each such parcel. This Benefit Units 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. The number of SFEs assigned to a parcel reflects the relative amount of Special Benefit allocable to each such parcel. This section describes the methodology used to assign SFEs to parcels in the District.

The following paragraphs include detailed descriptions of each land use, and the appropriate allocation to each land use as determined at the time of formation of the Assessment District.

Residential Properties

Single Family Residential

This land use is defined as a fully subdivided residential home site with a single residential unit developed on the property. For purposes of establishing the proportional special benefits and single-family equivalent unit factors for other land uses in this District, the single-family residential land use is designated as the basic unit of assessment and shall be equal to 1.00 SFE per parcel (unit), by definition.

For single-family residential, the estimated persons per household is approximately 3.06 (based on the 2010 Census, El Dorado County). From the above designation of 1.00 SFE per single-family residential, it is equivalent to state that 1.00 SFE for every 3.06 persons, and the variations of the population density factors for different types of residential land use within the Assessment District will be the base of apportioning the SFEs among different land uses in the District.

Multi-Family Residential Dwelling Units

This land use is defined as a fully subdivided residential parcel that has more than one residential unit associated with the parcel, and thus includes apartments, duplexes, triplexes, etc. (but does not include condominiums or townhomes, see below). This designation may also include parcels identified by the County Assessor’s Office as mixed-use properties for which there is more than one residential unit, but the parcel may also include a nonresidential component or unit (however, the parcel’s primary use is considered residential).

Although multi-family residential properties receive similar special benefit to that of single-family residential property and a comparative calculation of proportional special benefits is reasonably reflected by the multi-family residential parcel’s equivalent ratio of one (1.00) SFE per Single-Family Residential. Studies have consistently shown that multi-family

residential developments impact public infrastructure at reduced levels compared to a single-family residence, which is reflective of their reduced structure size, persons per unit, trip generations, and need for many public improvements. Based on these considerations, it is reasonable to conclude that an appropriate weighting of proportional special benefit per unit (compared to a single-family residential) is best represented by the sliding scale on the following page:

- 0.23 SFE per unit for the first 20 units;
- 0.10 SFE per unit for 20+ units.

For Duplex, Triplex, and Fourplex, the following applies:

- 0.21 SFE per unit

Condominium Property

This land use is defined as a fully subdivided residential condominium or town-home parcel (not typically classified as a detached single-family residential unit). These residential properties may include attached residential properties that have a shared (common) wall or driveway, but each residential unit is assigned a specific Assessor's Parcel Number. These properties are generally part of a multi-unit development for which each condominium parcel shares or has common interest with one or more of the other residential parcels in that development (common areas).

The development attributes of condominium tend to be a blend of the single-family residential and multi-family residential properties. One special character of this property type is that it usually has a much higher development density (greater number of units per acre) and typically has a reduced population density per unit than single-family residential properties, it is reasonable to conclude that the parcel's proportional special benefit is less than that of a single-family residential property.

In consideration of the characteristics discussed above, it has been determined that an appropriate allocation of special benefit for condominiums and similar residential properties is best represented by an assignment of 0.39 SFE per unit and because each parcel typically represents a single residential unit or small group of units that are each privately owned, no adjustment for multiple units is applicable.

Mobile Home Property

This land use is defined as mobile home or manufactured-home parcel. These residential properties normally locate in a designated zone area, which is mobile home park, and registered as private land ownership. Mobile Home parcels tend to have smaller lot size, higher population density, lower public maintenances needs, and less centralize location by comparing to the rest of residential properties within the Assessment District.

In consideration of the above characteristics and the balance of the ratio of one (1) SFE for each single-family resident, it is best to assign 0.18 SFE per unit for mobile home property.

Developed Non-Residential Property

This land use is defined as a developed property with identifiable property improvements (buildings, parking lots, etc.) for which the primary use of the property is not considered residential, whether the property is being utilized (occupied) or not. The commercial/industrial property classification includes the following:

- All types of commercial enterprises including, but not limited to, retail shopping centers, food services, banks, private recreational facilities, office and professional buildings, hotels, or motels;
- All types of industrial uses including, but not limited to, service centers, warehousing, storage facilities, transportation facilities, and manufacturing; and
- Private institutional facilities including, but not limited to, Places of Worship, Day Care Centers, Fraternal Organizations, Private Schools, Hospitals, Convalescent or Retirement Homes, or other similar public service or assembly type properties.

Utilization of findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study"), the average number of employees per acre for commercial and industrial property is twenty-four (24). In comparison, the average number of people residing in a single-family home is 3.06 (**Section 5 2E. Residential Properties**). Since the average lot size for a single-family home in the Assessment District is approximately 0.25 acres, the estimated average number of residents per acre of residential property is 12.4.

From the above findings and estimations, a standardized ratio of two (2) commercial/industrial employees to one (1) single-family residents can be derived for a fair apportionment of special benefit to commercial/industrial properties in the consideration of 1.00 SFE per single-family residential (or 1.00 SFE for every 3.06 persons per household). **Table 8** below shows the average number of 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 five (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.

Table 8: Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Land Use	Average Employees per Acre ¹	SFE Units Per 1/5 Acre ²
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

This land use is defined as property that has been identified as undeveloped but has reasonable development potential (with few or no development restrictions).

In comparing the special benefits associated with this land use to those enjoyed by developed properties, it becomes evident that the proportional special benefits associated with vacant property are clearly less than those of developed properties. Although vacant properties certainly derive special benefits from the Improvements, these special benefits are limited to the land (lot) itself while the direct and immediate special benefits for developed properties are correlated with the number of owners, residents, employees, and others that occupy and utilize those properties. Therefore, it has been determined that the SFEs applied to these properties should be one quarter (1/4) that of developed properties. All fully subdivided vacant/undeveloped residential parcels shall therefore be assigned 0.25 SFE, which is one-quarter the amount assigned to a developed single-family residential parcel.

Exempt Properties

Defined as parcels of land that receive no measurable special benefits from the District Improvements and are assigned 0.00 SFE. This land use classification may include, but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County of El Dorado);
- Dedicated public easements including open space areas, utility right-of-ways, greenbelts, parkways, parks, trails, or other publicly-owned or utility-owned land that are considered part of the District Improvements or that serve the community or general public and are not considered or classified as developed public properties;

Table 9 summarizes the assignment of special benefit for each type of property within the Assessment District:

Table 9: Assignment of SFEs

Land Use	Single-Family Equivalent ("SFE")
Single Family Unit	1.00 SFE per Unit
Multi-Family Unit	
20 Units or Fewer	0.23 SFE per Unit
Above 20 Units	0.10 SFE per Unit
Duplex, Triplex, and Fourplex	0.21 SFE per Unit
Condominium Property	0.39 SFE per Unit
Mobile Home	0.18 SFE per Unit
Developed Non-Residential Property	
Commercial	0.50 SFE per 1/5 Acre
Office	1.42 SFE per 1/5 Acre
Shopping Center	0.50 SFE per 1/5 Acre
Industrial	0.50 SFE per 1/5 Acre
Parking Lot	0.05 per 1/5 Acre
Golf Course	0.063 per 1/5 Acre
Vacant Undeveloped Property	0.25 SFE
Exempt Parcel	0.00 SFE

F Duration of Assessment

If the Carson Creek Park requires funding for the maintenance and improvements, Assessments, which were originally proposed in 2015, associated with the District will be levied upon the Board of Directors' approval on an annual basis.

G Appeals of Assessments Levied to Property

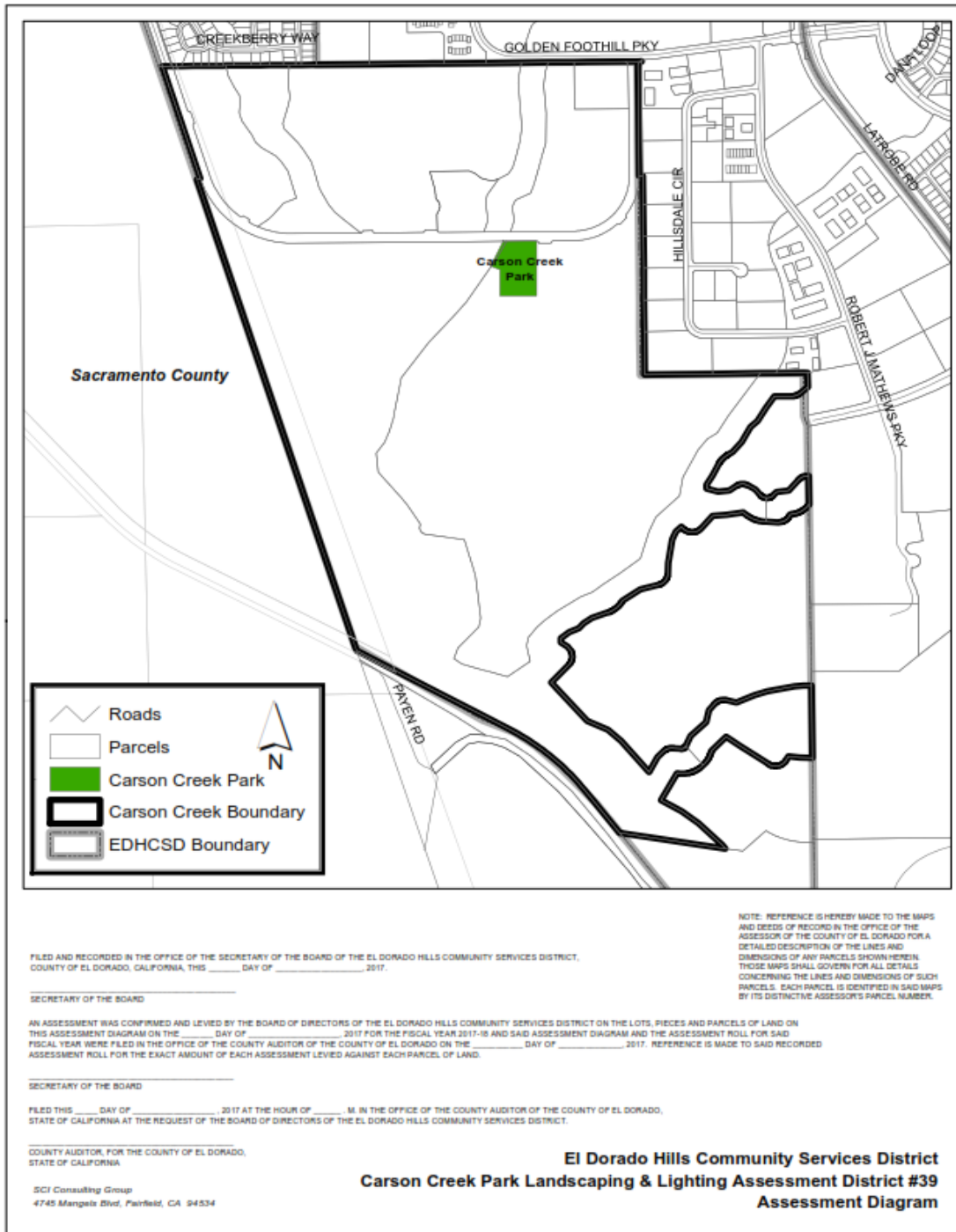
If a property owner deems an assessment on their property to be in error, he or she may file a written appeal with the Engineer of the EDHCS. The appeal is limited to being corrected for the current fiscal year during such year. The Engineer will review the appeal and any relevant information in a prompt manner upon receipt of the appeal. If the Engineer finds a modification to the Assessment is necessary, the Assessment Roll will be updated to reflect such changes. Should the Assessment Roll already be filed with the County, the Engineer has the authority to refund the property owner the difference. Should there still be a dispute after the Engineer's review, the property owner can appeal to the Board directly. All decisions made by the Board are final and cannot be overturned.

H Limitation of Report

The conclusions, calculations, and recommendations in this Report rely on the substantial data and information provided to DTA at the time of the writing of the Report by the following parties:

- El Dorado Hills Community Services District
- The previous Assessment Engineer
- The County of El Dorado

VI ASSESSMENT DIAGRAM



APPENDIX A

El Dorado Hills Community Services District
Carson Creek Park Landscaping and
Lighting Assessment District #39
Fiscal Year 2022-23



ASSESSMENT ROLL



www.FinanceDTA.com

99 ALMADEN BLVD, SUITE 875
SAN JOSE, CA 95113
PHONE (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors

From: Kevin A. Loewen, General Manager

Prepared By: Jennifer Leal, Human Resources Manager

Meeting Date: May 12, 2022

Report Date: April 29, 2022

Subject: **General Liability/Property and Workers' Compensation Insurance Options for FY22/23**

Recommended Action:

Award contract for General Liability/Property insurance to California Association for Parks and Recreation Indemnity (CAPRI), and Worker's Compensation insurance to Special District Risk Management Association (SDRMA).

Discussion:

The District has contracted with SDRMA for at least the last eight years to provide general liability/property and workers' compensation insurance. Per policy 3100.20.8, the District should review existing contracts every three years and evaluate whether it is in the best interest of the District to seek a new Request for Proposal and staff is unaware of the last time that insurance providers were reviewed for general liability/property and workers' compensation. With increasing costs to general liability, property and workers' compensation insurance for all entities over the last few years, the District requested information from three insurance carriers to determine if the District is receiving adequate insurance coverage and competitive costs of other insurance providers.

The District received one response from CAPRI and it appears that while the estimated costs for FY22/23 were not significantly different, CAPRI offers a higher level of coverage with lower deductibles. It should be noted that SDRMA has notified the District that effective July 1, 2022, the general liability deductible is increasing to \$25,000.00 per incident and CAPRI is guaranteeing a \$0.00 deductible for the three year agreement. Attached to this report is a side-by-side comparison of estimated costs and coverage that includes estimated costs for FY22/23 from SDRMA and CAPRI.

The one area of insurance coverage that that is not an exact side-by-side comparison is

earthquake insurance. The District does not currently have earthquake insurance and SDRMA did not include earthquake insurance in the quoted information for FY22/23, as the District would need to be approved through underwriting to obtain the potential cost to obtain this coverage through them. SDRMA has replied to the District that the process for adding earthquake insurance with them would take 4-6 weeks; a list of assets to cover would need to be identified by the District; a District-defined limit coverage; and the underwriters would still have to review and approve of it. CAPRI's quote includes earthquake insurance as a part of their overall insurance package and may require a special endorsement to remove this insurance. CAPRI confirmed a cost savings of \$9,000 related to removal of earthquake coverage.

Should the District leave SDRMA for CAPRI, there are other facts that will need to be considered such as required memberships of certain associations with the insurance providers. SDRMA requires the District to participate as a member of California Special Districts Association (CSDA) with the FY21/22 cost of \$8,195.00. CAPRI requires the District to participate as a member of California Association of Recreation and Parks (CARPD) with an annual membership for FY22/23 cost of \$2,500.00. The District has been a long standing member of CSDA and would continue this membership even if SDRMA were not the insurance provider.

CAPRI provides an overall discount of 5% when combining general liability/property and worker's compensation insurance and by completing safety credits. SDRMA provides an overall discount of 5% for combining general liability/property and worker's compensation insurance and provides additional incentive credits for training and longevity. Staff's recommendation to split coverage would result in not obtaining the 5% discount from either provider.

For the Worker's Compensation coverage and costs, this area from SDRMA has a starting cost of \$88,747.00, which includes an Experience Modification Factor (EMOD) of 99%. The EMOD is based on loss history. CAPRI does not have a loss history with our District, and as such must begin with a 100% EMOD. SDRMA's base cost was reduced by approximately \$10,659.00 for incentive credits, and then reduced further when the SDRMA Board of Directors issued a \$22,726.00 longevity reduction. Their Board-approved reduction has occurred several times, however, there is no indication that it would continue nor do we know the amount(s) of those reductions. As such, the comparison table will depict the base cost and base cost less incentive credit reductions.

The District was required to provide SDRMA with a notice of intent to withdraw by April 1, 2022 if there was the potential to obtain a new insurance provider for FY22/23. The District provided SDRMA the notice to withdraw and must notify SDRMA prior to June 1, 2022 if the District plans to continue coverage for FY22/23.

Staff's recommendation is to move to CAPRI for liability insurance coverage and remain with SDRMA for worker's compensation, which will secure the maximum coverage benefits for combined coverage at the best price. The CAPRI insurance coverage premium is higher than SDRMA, however, the coverage limits are much greater and the deductible is zero, as opposed to \$25,000.00. Our agency's facilities have experienced losses in recent years, which we are finding the cost to repair is much higher than previous years. As such, greater coverage is needed. Should the District have one or two claims, the cost differential would be mollified through the deductible costs. This insurance carrier move will provide the District with greater property liability coverage, both in coverage limits and the type of coverage(s), and to secure a 3-year low-to-no-

cost for claims, should they be made. During the term of this agreement, the District will be exploring self-insurance.

Staff and the Administration and Finance Committee reviewed the insurance comparison chart and recommended to bring the information to the full Board of Directors for discussion and consideration of changing insurance providers.

Master Plan Recommendations:

- F.4 Develop and adhere to a long-term capital spending plan that results in a balanced budget.

- F.7 Continue to seek internal operational efficiencies through methods such as:
 - Modernization of facilities, technology, and infrastructure.
 - Policies to reinforce efficient practices.
 - Dedication of staff time towards evaluation and enhancement.
 - Seeking incentives/rebates on purchases.
 - Negotiating best value from all vendors.

Fiscal Impact:

Estimated premium for General Liability is \$316,380-\$344,706; Contractual for Worker's Compensation is \$55,362 for FY22/23, and will be allocated accordingly across budgetary areas.

Attachments:

- A. Insurance Comparison Chart

**FY 2022/2023
Insurance Quote Comparison**

<u>Insurance Type</u>	<u>SDRMA Coverage</u>	<u>SDRMA Deductible</u>	<u>CAPRI Coverage</u>	<u>CAPRI Deductible</u>
General Liability	\$10,000,000	\$25,000	\$25,000,000	\$0.00
Employment Liability	\$10,000,000	\$25,000	\$25,000,000	Counsel consulted
Public Official Errors/Omissions	\$10,000,000	\$25,000	\$25,000,000	\$0.00
Auto Liability	\$10,000,000	\$25,000	\$25,000,000	\$0.00
All Risk	\$1,000,000,000	NA	\$1,000,000,000	NA
Boiler and Machinery	\$100,000,000	\$25,000	\$100,000,000	\$2,000 per occurrence
Earthquake	No Coverage	NA	\$5,000,000	greater of \$50,000 or 5%
Flood	\$10,000,000	\$500,000	\$10,000,000	\$50,000
Wildfire	\$7,500,000	\$25,000	\$1,000,000,000	CAPRI covers to \$150k, then \$5 Mil to limits
Pollution Liability	\$2,000,000	\$250,000	\$2,000,000	\$2,000 per occurrence
Auto Physical Damage	\$100,000-\$1,000,000,000	\$25,000	\$1,000,000,000	\$2,000 per occurrence
Personal Property	\$100,000,000	\$25,000	\$800,000,000	\$2,000 per occurrence
Business Interruption	\$100,000,000	\$25,000	\$100,000,000	\$2,000 per occurrence
Course of Construction	\$25,000,000	\$25,000	\$25,000,000	\$2,000 per occurrence
Crime Program	\$1,000,000	\$5,000	\$1,000,000	\$0.00
Worker's Compensation	Statutory	\$0.00	Statutory	\$0.00
Annual Membership Required (estimated)	CSDA \$8195 Annually		CARPD \$2500 Annually	
Discounts for WC/Property Combined*	5%		5%	

<u>SDRMA</u>	
FY 21/22 Costs Property/Loss	\$280,541
FY 21/22 Costs Worker's Comp	\$125,665
FY 21/22 Total (Estimated)	\$406,206

<u>CAPRI</u>	
	\$279,454
	\$113,156
	\$392,610

FY 22/23 Property/Loss:	
FY 22/23 Costs Property/Loss	\$346,880 - \$351,943
Less Incentive Training Credits	\$8,458
(5% Discount for Combined Coverage - N/A)	\$16,921 - \$17,174
Property/Loss Total (Estimated)	\$338,422 - \$343,485

	\$316,380 - \$344,706
	N/A
	\$15,819 - \$17,235
	\$316,380 - \$344,706

FY 22/23 Worker's Compensation:		Assuming a 99% EMOD
FY 22/23 Costs Worker's Comp		\$88,747
Less Longevity Distribution Credit		\$22,726
Less Incentive Training Credits		\$10,659
(5% Discount for Combined Coverage- N/A)		\$2,768
Worker's Comp (Estimated)		\$55,362

Initial EMOD @ 100%	
	\$102,246 - \$109,212
	N/A
	N/A
	\$5,112-\$5,461
	\$102,246 - \$109,212

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**

To: Board of Directors

From: Teri Gotro, Director of Administration & Finance

Meeting Date: May 12, 2022

Report Date: May 04, 2022

Subject: **Preliminary Budget-Fiscal Year 2022-2023 (FY23)**

Recommended Action:

Review and discuss the El Dorado Hills Community Services District Budgets for Fiscal Year 2022-2023 (FY23) General Fund, Capital Improvements Projects, Compliance & Design Review, Lighting and Landscape Assessment Districts (LLAD), Community Facilities District (CFD), and Non-Major Funds.

Background:

Budget Policy 3270 was adopted by the Board of Directors to provide long term policy guidance for conducting the District's financial activities. The FY23 General Fund, CC&R Fund, LLAD, CFD and Capital Improvement Project Budgets have been prepared in accordance with this policy.

Discussion:

This is the initial review of the FY23 Preliminary District Budget (Budget), which reflects the Board of Directors' priorities, District policies, and strategic goals. The Budget outlines resource allocation recommendations, including those involving staffing, technology, equipment, and program priorities. Management presented the FY23 Preliminary budget to the Administration and Finance Committee on April 26, 2022. With Committee support, staff is presenting the FY23 Preliminary Budget to the full board for review.

Master Plan Recommendations:

- F.4 Develop and adhere to a long-term capital spending plan that results in a balance budget.
- F.6 Practice fiscal responsibility in all acquisitions, in particular the early stages of the sale and expenditure.

Fiscal Impact:

As this is a budget, all fiscal impacts are presented within and across the document.

Attachments:

- A. Preliminary Fiscal Year 2022-2023 Budget



Dear Board of Directors,

As the General Manager and Treasurer of the El Dorado Hills Community Services District, I transmit herewith, the Fiscal Year 2023 Budget recommendations. This budget will serve as a financial roadmap for the District, with a projected General Fund operating budget of \$10,125,915.

The Annual Budget allocates resources to a variety of District priorities and programs to enhance the community's quality of life, and maintain and develop the District's facilities and parks. This policy document represents our continued commitment to prudent financial management, and provides the means to support the vision and goals set by the Board of Directors. Once adopted by the Board, the budget establishes the direction for all District programs and services for the coming year.

Year in Review (FY2021-2022)

As we close out this budgetary year, there is much to celebrate across FY 2021-2022; here are just a few notable accomplishments:

- **Master Plan Update** - The District updated the 2016 Master Plan through collaborative community input, Board direction and staff updates. The 2021 Master Plan was formally adopted in August 2021.
- **District Trail Map and Pocket Guide** - Completed the development and implementation of mapping trails within the District.
- **Valley View Village Park/Blackstone Park** - Construction has commenced on this new 13.6 acre Village Park, with just a few acres being improved.
- **Bass Lake Regional Park** - Bass Lake has been open to some extent now for nearly a year and a half, and is progressing forward with the award of professional services for final design, project approvals and construction drawings. All this is occurring while activating new trails through partnerships and funding, installation of bat boxes through a Girl Scout Gold Award achievement, installation of beehives and bee colonies from a staff teambuilding effort, nature walks, and even periods of fishing.
- **Saratoga Trailhead and Landscaped Open Space** - Construction of the trailhead and open space are completed and grand opening is to occur in June 2022.
- **Saratoga Park and Recreation Trail** - Construction has commenced on this new park and trail in the Saratoga Village, which will accompany the new Trailhead and Open Space.

- **Recreation Programs** - The Recreation Division did a rapid transition to open up programs that the residents were eager to return to, while still maintaining State safety regulations
- **OPEB Trust** - The District is reaping the benefits of the additional contribution of \$500k to the OPEB trust. Currently, the Trust is able to cover retired staff's medical care from the yields of the trust. This is a cost savings of over \$201k.
- **60th Anniversary Celebration** - The District has 60 years of Parks, Facilities, and Recreation programs that were celebrated on May 21, 2022 with a theme that took EDH back to the 60's. Highlights included live music, arts & craft booths, kids fund zone, 60's car show, and a groovy tent for a reunion of past and present dignitaries that brought the District to where it is today.

This list by no means captures all the efforts and successes of the El Dorado Hills Community Services District workforce; however, it is a testament to which we will build upon for the upcoming and future years. I am delighted to enter FY 2023 with our Mission always in mind, *To Improve the Quality of Life for El Dorado Hills Community through Responsible Leadership and by Providing Superior Services and Facilities*, and to bring forward the following:

Highlights for FY 2022-2023

- District Trail Map to be enhanced with an online interactive version using ArcGIS and Story Maps.
- Bass Lake Regional Park continued development and planning, while preparing for construction in FY23/24.
- Renovation and replacement of the tennis courts at Stephen Harris Park.
- Addition of pickle ball courts at Stephen Harris Park.
- Replacement of the destroyed Bertlesen Park picnic pavilion and restrooms.
- Consideration of updating the spray ground features and equipment at Bertlesen Park.
- Securing additional park, recreation, and open space lands south of Highway 50, which may include properties in the Carson Creek Specific Plan, Valley View Specific Plan, and the future High School property.
- Continued exploration and interest in ownership of land(s) near the Library, the current Senior Center, and possibly in Bass Lake Hills Specific Plan.
- Review and update to the Development Impact Fee Program due to the update Master Plan and realized increases in costs to construct recreational facilities.
- Recreation introduction of new programs, including '*Float & Fit*'.
- New events from Recreation, including '*A Night at the Pool*'.
- Launch of the new Teenz Center program for youth grades 6-8.

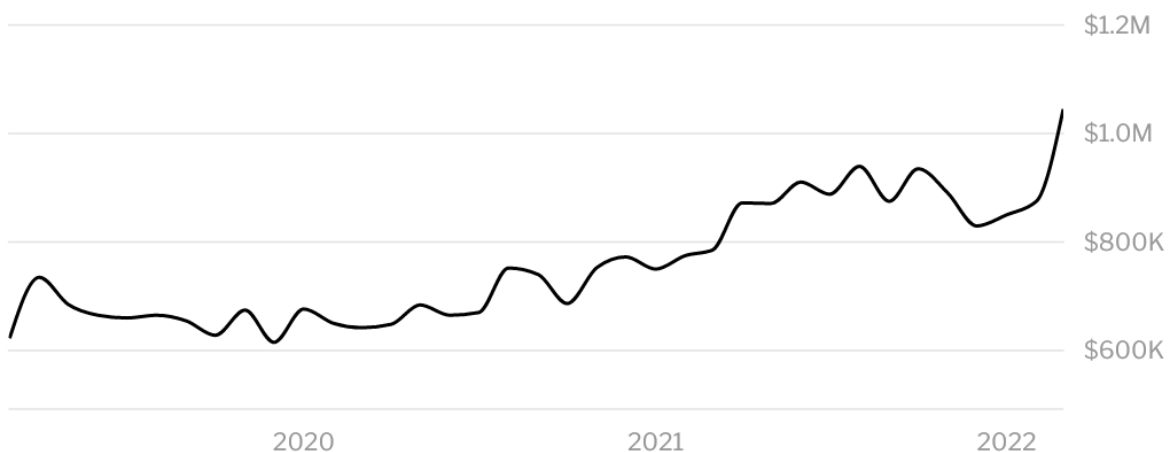
District Operations

Along with the financial and project successes mentioned above, the District is heading into this new fiscal year with a budget that will support the District’s Mission and Board of Directors’ vision. Succession planning will be a priority to maintain a high-level management team that can lead the District into the future, with new innovative processes and efficiencies that identify and explore opportunities as they become available to the District. Other notable changes are the Consolidated Contract that will be migrated into FY23, freeing up staff time to allow them to focus on enhancements within the District’s Parks and Facilities infrastructure. The District has also engaged in using a Project Management Company to oversee large capital projects, with the first project being Saratoga Park. This is intended to alleviate staff of duties that impinge upon other priorities of the District, and which may not be within their areas of expertise currently. Additionally, Recreation is tasked with bringing back programming to pre-covid levels with emphasis on improving the quality and safety of the programs. These changes reflect time and cost efficiencies, as well as support the District in delivering on its commitment to providing exceptional parks and facilities to our residents.

Financial Outlook

The District continues to experience repercussions from COVID-19. These struggles relate to a weak labor interest market, shortages or other impacts in the supply chain, and low investment yields. However, at the time of this report interest rates are climbing, as is inflation at record-setting rates. Using property tax as a measure of the local economy, there has been a steady climb of 6-10% each year since 2015. El Dorado Hills has seen an extraordinary increase in home values over the past year with sales prices increasing 33.1% last year, where we now experience a median price of \$1.05M. This will have a direct effect upon property taxes, the District’s main source of revenue, albeit a one-year lag before we start to see the impacts.

El Dorado Hills Housing Market Trends



Source: Zillow

One of the District's largest financial hurdles will be adapting to the effects and impacts of record-setting inflation. Adjustments have been made across the budget for forecasted cost increases relating to staff wages; program costs; and facility and park maintenance costs are just a few of the many increases. The areas that may challenge the District financially are the adoption of new OSHA requirements, increase in general liability insurance, and the high cost of utilities.

The District has been disciplined in setting aside reserves to prepare for uncertain times, such as we are experiencing now. With this upcoming fiscal year we are entering the third cycle of covid-related world changes, and it is deeper into the unknown where those reserves may be impacted to weather the continued storm. With so many unknowns moving into FY23, staff is mindful of the adjustments that may need to take place as the economy recovers from the wrath of the pandemic. The District is future-thinking and seeking opportunities and partnerships that lay the foundation for funding opportunities. This includes pursuing Prop 68 funding, finding grant opportunities, and exploring other funding opportunities that may be available to the District.

On the positive side, there is a balanced budget, with Recreation revenues returning and Parks Deferred Maintenance Projects reviewed and completed as needed. Several of the LLADs continue to struggle and have to rely on a drawdown of their various Reserve accounts to operate under the assessments necessary to adequately maintain their assets. Should the impacts of inflation have a larger effect than forecasted, additional measures will be taken to maintain a balanced budget.

Fund and Reserve Balances

The District's Financial Infrastructure is made up of a General Fund, that supports a majority of the District's operation; several Special Funds that include CC&R/DRC; Landscape & Lighting Assessment Districts (26); Park Impact Fees, and; the non-major funds that include In-Lieu Fees, Donations, and Oak Tree Preservation. Each of these funds has a separate set of financials and are only connected through the account line identified as *Transfer In/Out* in the budget.

Fund Balances established in the FY23 Budget are estimates of where the District anticipates fund accounts to be when the current fiscal year ends on June 30, 2022. If budgeted revenues and expenditures are not realized, or conversely, if expenditures are not as on-target as anticipated, ending balances will be absorbed into the Fund Balance and corrected after the books are closed for the fiscal year.

Through responsible and transparent accounting, the District has established the following reserve funds.

Operating Reserve: The reserve is built to fund on-going operations from July through December, or until property tax revenues are received from the County. The Board has set this reserve to be equal to 50% of projected annual operating expenditures, which for FY23 is set at \$5,062,958.

Capital Deficiency Reserve: This fund is established to hold funds for current or future projects. This fund is also used to cover the liability side of the capital projects while waiting for reimbursement from the County through Park Impact Fees. The following current balance of the Capital Deficiency Reserve is \$8,445,284.

Deferred Maintenance Reserve: Funds are set aside for the anticipated replacement of capital equipment and the maintenance of capital assets per the Reserve Study. The reserve fund currently meets the recommended reserve requirement established by the 2018-19 Reserve Study totaling \$3,653,384. Staff have done a thorough review of assets and are only completing repairs and replacement which are necessary.

Contingency Reserve: This reserve is set up to protect the District against unpredictable fluctuations in major revenues and unexpected emergencies. Each budget cycle, a dollar amount equal to 20% of discretionary General Fund Revenues forecasted for that fiscal year is set aside. For FY23 this amount is \$2,354,172, a 13.16% (\$274k) increase over the prior year.

Revenue

Overall, the District General Fund revenue is projected to be promising with growth in bringing back recreation programs. Property tax revenues are expected to grow, supported by a strong housing market, with a forecasted growth of 8.04% for this fiscal year.

Franchise Fees and Wireless Tower Lease revenue both see growth that relates to increased services and annual inflationary CPI factors. The Reimbursement Fund is a Revenue account that identifies the inflow of funds to reimburse the District for associated expenditures. The Reimbursement Fund is reimbursed through direct cost (i.e., Sports Fields or School Joint Use Agreement field maintenance), or through overhead cost allocations (LLADs & CCRs).

Total General Fund revenues are as follows:

General Fund Revenue

Fiscal Year	Revenue
FY 2018-19	\$12,231,320
FY 2019-20	\$11,399,104
FY 2020-21	\$10,471,113
FY 2021-22(budget)	\$11,185,987
FY 2022-23(forecast)	\$12,145,449

Excludes Transfer In/Outs

A majority of miscellaneous revenue is made up of Grant Revenue (\$75k) and interest earnings. Overall, miscellaneous revenue will increase by 27.29% (\$62k) due to the newly added grant fund revenue. However, the District’s portfolio is forecasted to decrease by \$37k (18.81%) due to a recovering market that continues to perform well below 1% for short term liquid investments.

General Fund Investment Revenue

Fiscal Year	Interest Earnings
FY 2018-19	\$410,920
FY 2019-20	\$428,170
FY 2020-21	\$143,775
FY 2021-22 (budget)	\$178,600
FY 2022-23 (forecast)	\$145,000

Interest Earnings Table

Recreation Programs are forecasted to recover to pre-pandemic enrollments. The comparison is listed below:

Recreation Program Revenue

Fiscal Year	Revenue
FY 2018-19	\$1,527,778
FY 2019-20	\$ 979,337
FY 2020-21	\$ 416,624
FY 2021-22 (budget)	\$1,181,952
FY 2022-23 (forecast)	\$1,448,328

Overall, the General Fund will see a healthy increase from the current and previous year in revenue totaling \$959,462 (8.58%).

Expenditures

There has been a focus on identifying efficiencies and capitalizing on innovation; this brings us ever closer to meeting the *responsible leadership* aspect of the District's Mission. Such efficiencies have been located in the areas of reduction in gas and electricity cost, long-term savings in making a voluntary contribution to CalPERS pension and OPEB plans, and review of deferred maintenance of assets to coordinate timing of repair/replacement with true needs.

The Parks Department will realize the largest increase in expenditures (\$741k) which is necessary to fund a full division team and allow them to maintain the parks and facilities at a high standard, and recovering from multiple projects put on hold while we navigated through the last 2 years with caution. Administration also bears an increase of \$273k as this relates to the addition of two FT staff and CPI wage increases. The Recreation Division will be somewhat static with a small increase of \$58k. Overall, the General Fund operating budget (excluding transfer in/out & capital expenditures) for FY23 will be \$10,125,915, a 10.9% (\$996k) increase over the prior year adopted budget. However, this increase will be offset by the revenue increase noted above. The general fund net operating budget is forecasted to increase the District general fund balance by \$1,096,424.

Non-General Fund

Beyond the General Fund, the District also has a Park Impact Fee Fund; Capital Improvement Program Fund; the CC&R and Design Review Fund, 26 active Lighting and Landscaping Assessment District Funds (LLAD), and a Community Facilities District (CFD).

At the onset of FY23, the Park Impact Fee Fund balance is estimated to be \$16.4M. Park Impact Fees are tied directly to new park facility improvements, and as such the funds offset capital projects. The District has a modest forecast to bring in PIF's of \$2.6M. Capital Projects planned for FY23 that can be reimbursed by PIF total \$5.4M. The District expects to end the year with a balance of \$13,704,035.

Capital Projects that are expected to draw down the Park Impact Fee Fund across FY23 total \$5.4M, and include projects related to the construction of the Blackstone Village Park (aka Valley View Village Park South) (\$3.5M); Saratoga Park and Recreation Trail Construction (\$784k); and anticipated start of professional services for final design, project approval and development of construction drawings for Bass Lake Regional Park Project (\$3.4M). Looking at the planned FY23 projects, we forecast a net impact onto the Park Impact Fee Fund of nearly \$2.8M and across a 10-year forecast of the Capital Improvements Program, we're recognizing a need of over \$37M in facility improvement costs. That forecast leaves the Park Impact Fee Fund nearly depleted by FY25, and it does not bode well for the larger need of a modern community center and second aquatic facility. Staff will be looking to the Board and Community for guidance and/or contributions toward meeting these facility goals.

The Compliance and Design Review operations are relatively static to last year. The anticipated revenue for compliance operations will have an overall increase of 3.08% (\$6k) summing up at \$203,450. This consists of Design Review applications (\$39k) and Revenue from the \$10 parcel tax (\$164k). The Community definitely gains a benefit from the District's Compliance & Design Review operations, and through efficient operations the fund is no longer in need of a General Fund contribution to operate.

Several of the LLAD's had a drawdown on their reserves to meet the balanced budget requirement. No additional funding (i.e., loaning) was required from the General Fund other than the amount established in the Engineers Report. Special tax and assessment funds receive direct application of the overhead cost burdens, whereas the General Fund departments do not. That is because the District does not operate as an enterprise or internal service fund. However, those special fund service areas do – and should – contribute to the applicable overhead costs. The challenge Management is faced with is how to responsibly provide superior services and facilities while also operating within the available revenue of those special funds. For some of the individual funds, we are unable to do that in the recommended budget. This is resulting in drawing down reserve funds within the affected LLADs. The LLADs that are struggling to maintain reserve assets will be assessed and repairs and maintenance will be adjusted to stay within the assessed budget.

As we head into the 2023 fiscal year, there is much to be excited about as we continue down the path of providing superior services through our programs and within our parks. Our vibrant quality of life in El Dorado Hills continues to be enjoyed by residents, and admired by neighbors. Our team is proud to be an essential piece of what makes El Dorado Hills such a wonderful place to live, work and play. We would not be as successful forwarding our mission without the Community's guidance and the Board of Directors' continued support and leadership; thank you.

Respectfully,



Kevin A. Loewen, General Manager

General Fund Departments

GENERAL FUND DEPARTMENTS

The following reports cover the three General Fund Departments of the District: Administration, Planning, and Parks & Recreation. Even though Parks & Recreation make up one Department, budgets are tracked separately since each Division has a broad array of accounts and since this was a recent change, it does not interrupt the comparisons to historical data.

The first financial report is a comparative summary of the three departments. Following that report are sections dedicated to the Department-specific summary and detailed narratives. Each department summary describes the various Divisional and Unit operations. For instance, the Administration Department is comprised of five major unit areas: General Administration & Finance; Human Resources; Information Technology, Resident Services, and Volunteers.



General Fund Budget Detail

GENERAL FUND

This section covers all General Fund and other general fund relationships to non-General Fund funds (Transfers in/out), but excludes other funds such as Capital Improvement Program; Landscape & Lighting Assessment Districts; Park Impact Fees; Non Major Funds, and; CC&R and DRC Fund. The relationship between these funds is explained in more detail later in the report.

FUND BALANCE

The Net Fund Balance for the General Fund has increased by 5.66% (\$1.1M) from the FY22 adopted budget. This is a rather minor change but in the detail below you will see some areas have significant changes that need to be identified in this report of transparency.

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.

Capital Deficiency Reserve

This reserve is to provide supplemental funds toward projects which are otherwise funded by the AB 1600 Development Impact Fees (Park Impact Fees). These funds are also to be used to improve the established areas of the El Dorado Hills CSD jurisdiction, and to bring the current level of service standards to new/all residential areas.

Compensated Absences Reserve

This reserve is established to fund the District's liability to pay employees for unused vacation benefits and accrued compensated time off upon retirement or termination.

Contingency Reserve

A budgetary reserve set aside to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. This Reserve Fund balance is set at the beginning of each fiscal year and is equal to 20% of the budgeted General Fund discretionary revenue. In comparison to FY22, this Fund will increase 13.16% (\$274k) to adjust to the FY23 Budget revenue.

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 asset/facility and annually sets aside funding for future renovation.



General Fund Budget Detail

Operating Reserve

This reserve fund is needed to cover District operations from July through December, or until property tax revenues are received from the County. It is policy to maintain a balance equal to 50% of projected annual operating expenditures.

REVENUE

Franchise revenue; consisting of solid waste collection and cable television, will increase \$125k (13%) which ties to new homes being serviced and increased broadband usage with more office in home usage. Miscellaneous Revenue is forecasting a 27.29% (\$62k) increase over prior year budget and this is tied to the revenue forecasted from grant revenue (\$75k) for the landscape renovation at Stephen Harris Park. Wireless Tower Lease Revenue will remain relatively static with a Consumer Price Index (CIP) increase of \$2k.

Total Recreation Revenue is projected to increase \$266k (22.54%), as the District recovers from the COVID-19 program restrictions.

Property Tax/Assessments is expected to increase by 8.04% (\$640k) over the prior years' adopted budget. The chart below has 1.12% variance for FY22 because it is compared to the mid-year budget (not adopted). As in most years, this estimate will be adjusted at mid-year after the county releases an estimate of property tax revenues.

Property Tax Revenue Ten-Year Comparison

	Year	Total	% Change
Budget	2023	\$8,600,000	1.12%
Actual (est.)	2022	\$8,505,000	2.99%
Actual	2021	\$8,257,993	6.03%
Actual	2020	\$7,788,182	6.72%
Actual	2019	\$7,297,842	6.40%
Actual	2018	\$6,858,622	8.09%
Actual	2017	\$6,345,346	7.28%
Actual	2016	\$5,914,509	6.73%
Actual	2015	\$5,541,742	10.10%
Actual	2014	\$5,033,195	3.40%
Actual	2013	\$4,867,603	1.14%
Actual	2012	\$4,812,578	-1.08%



General Fund Budget Detail

Reimbursements will see a decline of \$203k (35.15%). A portion of the reimbursements are a direct cost applied to work performed by staff for special user groups. Examples are league sports field preparation reimbursements, and school joint use agreement field maintenance reimbursements. The LLAD reimbursements are more complicated and require an overhead cost study to calculate the indirect costs associated with the LLAD, as these costs are passed on to the LLADs. These overhead costs may include insurance, legal fees, labor burden, repairs, supplies, utilities, and accounting fees. The reader will see the cost of overhead applied across all 26 of the LLADs as an expenditure labeled “Administrative Overhead”. Further, there is a direct relationship between the overhead costs in the LLAD and the reimbursement revenue that spreads between the Administration and Parks budgets. The decline in revenues is realigning to more realistic staffing costs across the LLADs.

Parks rentals will see a 32.47% increase of \$67k. Rental of fields to sports organizations are a bulk of this revenue and this forecast is tied to more realistic recognition of revenue without the pandemic restrictions we have seen over the past few years.

Transfer In/Outs are the transfer of cash that occurs between the District’s fund types. There are no “transfers in” budgeted in FY23.

EXPENSE

The overall increase in Salary & Benefits is up 10.28%, increasing the overall General Fund budget by \$478k. This increase stems from the addition of 2 full time staff and an 8% forecasted FT staff pay increase to adjust for a recent spike in the cost of living (inflation). It needs to be noted that this is a benchmark used for budgeting purposes since FT staff wage increases are still under negotiation with the union represented staff. Adjustments to this will be made at mid-year if necessary. Service and Supply expenditures are expected to increase 11.56% (\$518k), with a majority of the increase relating to bringing back District operations to pre-COVID setbacks. Capital Expenditures in the budget is defined as repair and replacement of District assets, which, is a vital part of the District’s operations to keep true to the mission: *Improve the quality of life for El Dorado Hills residents through responsible leadership and by providing superior services and facilities.* Through careful review of required District projects, Capital Expenditures have increased by 33.89% (\$74k). The General Fund will “transfer out” \$626k to the District’s Capital projects, the renovation of Bertelsen Park, and \$407k contribution to the Landscape and Lighting Assessment Districts for the general benefit received from the community within each area. Overall, the operating expenditures, which include Salary and Benefits plus Services and Supplies, increased 10.9% (\$996k) from FY22 adopted budget.



General Fund Budget Detail

SUMMARY

For Table 1, The summary values are the net, or the combining of both Fund Balance and Revenue, then deducting Expenses. Charts 1 through 3 depict the General Fund Revenues and General Fund Expenditures across a 4-year timeline, and Charts 4 and 5 depict the allocation of FY23 General Fund to Salary and Benefits, and Services and Supplies by Department. In reviewing the charts, it is important for the reader to know that the Planning Department was separated from the Parks Department in FY22 so a portion of the historical expenditures once recognized in Parks Administration Budget was transferred to the new Planning Department.



Budget Summary

General Fund

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
General Fund							
Fund Balance							
Beginning Balance	\$ 2,116,200	\$ 7,247,214	\$ -	\$ -	\$ 100,000	\$ 100,000	100000%
Capital Deficiency Reserve	\$ 5,555,251	\$ 182,000	\$ 8,829,684	\$ 8,829,684	\$ 8,445,284	\$ (384,400)	-4.35%
Care Program Funds	\$ 5,283	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.00%
Compensated Absence Reserve	\$ 129,495	\$ 124,724	\$ 121,899	\$ 121,899	\$ 136,881	\$ 14,982	12.29%
Contingency Reserve	\$ 2,505,377	\$ 2,055,814	\$ 2,080,455	\$ 2,009,930	\$ 2,354,172	\$ 273,717	13.16%
Deferred Maintenance Reserve	\$ 958,806	\$ 2,590,329	\$ 2,857,064	\$ 2,892,326	\$ 3,653,384	\$ 796,320	27.87%
Operating Reserve	\$ 4,200,000	\$ 4,138,663	\$ 4,480,230	\$ 4,480,230	\$ 5,062,958	\$ 582,728	13.01%
Fund Balance	\$ 15,470,412	\$ 16,346,244	\$ 18,376,832	\$ 18,341,569	\$ 19,760,179	\$ 1,383,347	7.53%
Revenue							
Franchise Fees	\$ 1,004,049	\$ 1,016,287	\$ 964,800	\$ 964,800	\$ 1,090,000	\$ 125,200	12.98%
Miscellaneous Revenue	\$ 448,958	\$ 168,016	\$ 227,200	\$ 220,700	\$ 289,200	\$ 62,000	27.29%
Recreation Program Revenue	\$ 979,337	\$ 416,624	\$ 1,181,952	\$ 958,687	\$ 1,448,328	\$ 266,376	22.54%
Property Tax/Assessments	\$ 7,788,182	\$ 8,257,993	\$ 7,960,000	\$ 8,505,000	\$ 8,600,000	\$ 640,000	8.04%
Reimbursements	\$ 960,404	\$ 338,191	\$ 577,616	\$ 789,930	\$ 374,587	\$ (203,029)	-35.15%
Park and Facility Rentals	\$ 130,010	\$ 201,002	\$ 206,092	\$ 206,092	\$ 273,014	\$ 66,922	32.47%
Transfers In	\$ 26,017	\$ 5,708	\$ -	\$ -	\$ -	\$ -	0.00%
Wireless Tower Lease	\$ 62,147	\$ 67,293	\$ 68,326	\$ 68,326	\$ 70,320	\$ 1,994	2.92%
Revenue	\$ 11,399,104	\$ 10,471,113	\$ 11,185,987	\$ 11,713,536	\$ 12,145,449	\$ 959,462	8.58%
Expense							
Salary and Benefits Total	\$ 3,159,375	\$ 4,511,328	\$ 4,651,148	\$ 4,469,406	\$ 5,129,213	\$ 478,065	10.28%
Services and Supplies Total	\$ 3,735,966	\$ 3,436,079	\$ 4,479,013	\$ 4,909,513	\$ 4,996,702	\$ 517,689	11.56%
Capital Expenditures Total	\$ 2,473,765	\$ 106,470	\$ 217,005	\$ 331,743	\$ 290,540	\$ 73,535	33.89%
Transfers Out Total	\$ 1,154,166	\$ 393,563	\$ 855,751	\$ 855,751	\$ 1,032,848	\$ 177,096	20.69%
Expense	\$ 10,523,272	\$ 8,447,441	\$ 10,202,918	\$ 10,566,414	\$ 11,449,303	\$ 1,246,386	12.22%
General Fund	\$ 16,346,244	\$ 18,369,917	\$ 19,359,901	\$ 19,488,691	\$ 20,456,325	\$ 1,096,424	5.66%

Budget Fund Summary

All Funds Revenue vs. Expenditures

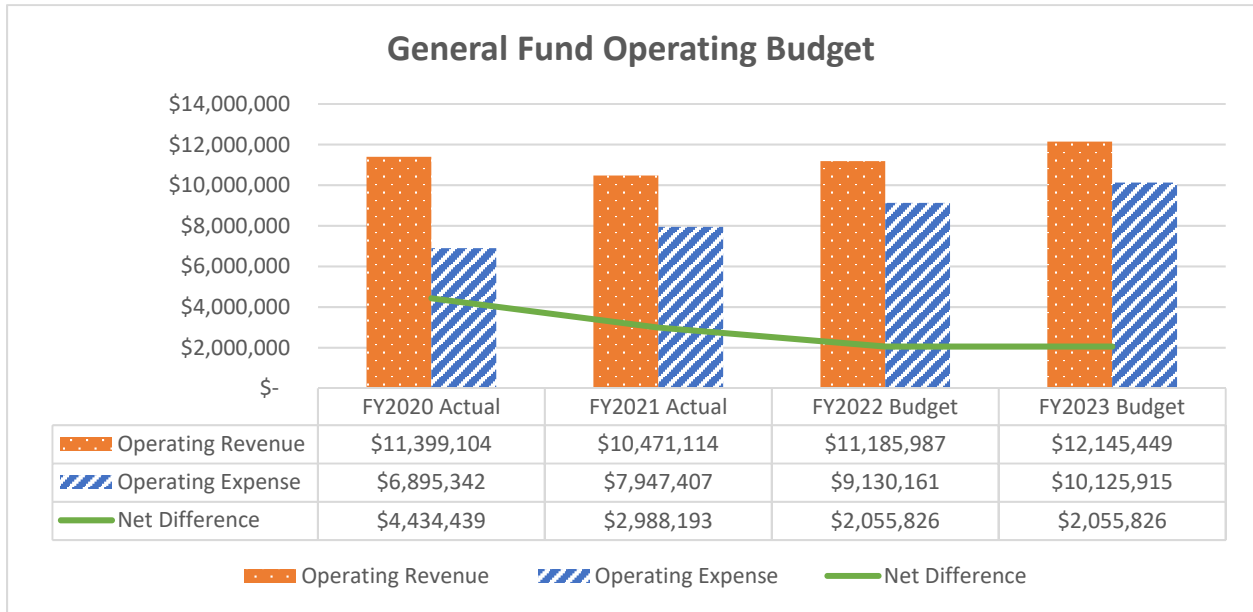
Fiscal Year 2023



Description	Beginning Balance Proposed July 1, 2022	Reserves Total Proposed Budget	Restricted Total Proposed Budget	Revenue Sub-Total Proposed Budget	Transfers In Proposed Budget	Expense Sub-Total Proposed Budget	Transfers Out Proposed Budget	Total Proposed June 20, 2023	
General Fund	\$ 100,000	\$ 19,660,179	\$ -	\$ 12,145,449	\$ -	\$ 10,416,456	\$ 1,032,848	\$ 20,456,325	
Capital Improvement Projects									
Community Park Corner Signs	\$ 94,000	\$ -	\$ -	\$ -	\$ 200,548	\$ 294,548	\$ -	\$ -	
Bike Park	\$ 146,500	\$ -	\$ -	\$ -	\$ 1,584,264	\$ 1,730,764	\$ -	\$ -	
Trails	\$ 173,500	\$ -	\$ -	\$ -	\$ 266,800	\$ 440,300	\$ -	\$ -	
Valley View Village Park	\$ 3,245,518	\$ -	\$ -	\$ -	\$ 229,922	\$ 3,475,440	\$ -	\$ -	
Heritage Village Park	\$ 114,989	\$ -	\$ -	\$ -	\$ 165,361	\$ 280,350	\$ -	\$ -	
Saratoga Village Park	\$ 784,000	\$ -	\$ -	\$ -	\$ -	\$ 784,000	\$ -	\$ -	
Bass Lake Regional Park	\$ 1,062,779	\$ -	\$ -	\$ -	\$ 2,292,843	\$ 3,355,622	\$ -	\$ -	
Community Center South Hwy 50	\$ 248,997	\$ -	\$ -	\$ -	\$ 52,339	\$ 301,336	\$ -	\$ -	
Bell Ranch (Park 1 of 2)	\$ 99,271	\$ -	\$ -	\$ -	\$ 105,355	\$ 204,626	\$ -	\$ -	
Stephen Harris Park	\$ -	\$ -	\$ -	\$ -	\$ 1,042,531	\$ 1,042,531	\$ -	\$ -	
Capital Improvement Projects Tot	\$ 5,969,554	\$ -	\$ -	\$ -	\$ 5,939,963	\$ 11,909,517	\$ -	\$ -	
Special Revenue Funds									
Park Impact Fees	\$ 16,484,000	\$ -	\$ -	\$ 2,612,875	\$ -	\$ 78,387	\$ 5,314,453	\$ 13,704,035	
Compliance/Design Review	\$ 61,439	\$ -	\$ -	\$ 203,450	\$ -	\$ 203,147	\$ -	\$ 61,742	
In Lieu Fees	\$ 1,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,764	
Donations	\$ 23,525	\$ -	\$ 2,324	\$ -	\$ -	\$ -	\$ -	\$ 25,849	
Oak Tree Preservation	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	
Special Revenue Funds Total	\$ 16,570,728	\$ -	\$ 2,324	\$ 2,817,825	\$ -	\$ 283,034	\$ 5,314,453	\$ 13,793,390	
LLAD/CFD Funds									
Stonegate Village (LLAD)	\$ 13,620	\$ 93,681	\$ -	\$ 16,309	\$ 456	\$ 30,385	\$ -	\$ 93,681	
Green Valley Hills (LLAD)	\$ -	\$ 29,607	\$ -	\$ 17,072	\$ 77	\$ 5,127	\$ -	\$ 41,629	
Promontory Village 6 (LLAD)	\$ -	\$ 467,483	\$ -	\$ 335,184	\$ 296,863	\$ 542,611	\$ -	\$ 556,918	
Oakridge Village (LLAD)	\$ -	\$ 29,840	\$ -	\$ 16,498	\$ 164	\$ 10,917	\$ -	\$ 35,585	
Oaktree Village (LLAD)	\$ 4,568	\$ 63,451	\$ -	\$ 5,275	\$ 150	\$ 9,994	\$ -	\$ 63,451	
Crescent Ridge (LLAD)	\$ -	\$ 32,449	\$ -	\$ 25,906	\$ 394	\$ 26,284	\$ -	\$ 32,465	
La Cresta (LLAD)	\$ -	\$ 31,570	\$ -	\$ 16,305	\$ 143	\$ 9,556	\$ -	\$ 38,462	
Lake Forest (LLAD)	\$ -	\$ 19,142	\$ -	\$ 24,191	\$ 161	\$ 10,752	\$ -	\$ 32,742	
Marina Village (LLAD)	\$ -	\$ 6,461	\$ -	\$ 4,063	\$ 42	\$ 2,805	\$ -	\$ 7,761	
Francisco Oaks (LLAD)	\$ -	\$ 146,896	\$ -	\$ 48,020	\$ 731	\$ 48,751	\$ -	\$ 146,896	
Highland Hills 13(LLAD)	\$ -	\$ 79,400	\$ -	\$ 30,831	\$ 257	\$ 17,160	\$ -	\$ 93,328	
Laurel/Hollow Oaks (LLAD)	\$ -	\$ 97,921	\$ -	\$ 35,959	\$ 5,135	\$ 39,594	\$ -	\$ 99,421	
Wild Oaks Park (LLAD)	\$ 25,669	\$ 149,258	\$ -	\$ 4,382	\$ 4,478	\$ 34,529	\$ -	\$ 149,258	
Silva Valley (LLAD)	\$ -	\$ 335,903	\$ -	\$ 94,062	\$ 9,324	\$ 71,885	\$ -	\$ 367,403	
Bass Lake Village A (LLAD)	\$ 90	\$ 72,259	\$ -	\$ 76,585	\$ 1,168	\$ 77,842	\$ -	\$ 72,259	
Roadways (LLAD)	\$ 530,687	\$ 565,686	\$ -	\$ 156,180	\$ 10,460	\$ 697,327	\$ -	\$ 565,686	
Highland Hills 1 2&4 (LLAD)	\$ 4,379	\$ 29,446	\$ -	\$ 11,615	\$ 244	\$ 16,237	\$ -	\$ 29,446	
Creekside Greens (LLAD)	\$ -	\$ 189,403	\$ -	\$ 73,366	\$ 10,501	\$ 80,968	\$ -	\$ 192,303	
Bass Lake Zone B (LLAD)	\$ -	\$ 52,878	\$ -	\$ 35,501	\$ 393	\$ 26,194	\$ -	\$ 62,578	
HV/Hills/Sterlingshire (LLAD)	\$ -	\$ 96,149	\$ -	\$ 69,942	\$ 9,585	\$ 73,903	\$ -	\$ 101,774	
EDH Blvd.Commerical(LLAD)	\$ -	\$ 65,137	\$ -	\$ 194,497	\$ 1,919	\$ 127,916	\$ -	\$ 133,638	
Euer Ranch (Shell LLAD)	\$ 1,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950	
Valley View (LLAD)	\$ 34,663	\$ 207,706	\$ -	\$ 117,694	\$ 22,706	\$ 175,063	\$ -	\$ 207,706	
West Valley (Shell LLAD)	\$ 11,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,665	
Sierra View (Shell LLAD)	\$ 1,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,938	
Bass Lake Hills (Shell LLAD)	\$ 14,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,310	
Silver Dove (Shell LLAD)	\$ 2,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,215	
Lesarra (Shell LLAD)	\$ 7,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,225	
Lake Forest Park (LLAD)	\$ 4,203	\$ 416,810	\$ -	\$ 79,048	\$ 9,250	\$ 92,502	\$ -	\$ 416,810	
Windsor Point Park (LLAD)	\$ -	\$ 49,610	\$ -	\$ 32,987	\$ 3,665	\$ 36,650	\$ -	\$ 49,612	
Carson Creek (LLAD)	\$ -	\$ 61,703	\$ -	\$ 101,490	\$ 19,072	\$ 89,962	\$ -	\$ 92,303	
Saratoga CFD	\$ -	\$ 16,069	\$ -	\$ 83,353	\$ -	\$ 32,991	\$ -	\$ 66,432	
LLAD/CFD Funds Total	\$ 657,182	\$ 3,405,920	\$ -	\$ 1,706,317	\$ 407,338	\$ 2,387,905	\$ -	\$ 3,788,852	
	\$ 23,297,464	\$ 23,066,099	\$ 2,324	\$ -288	\$ 16,669,590	\$ 6,347,301	\$ (24,996,911)	\$ (6,347,301)	\$ 38,038,567

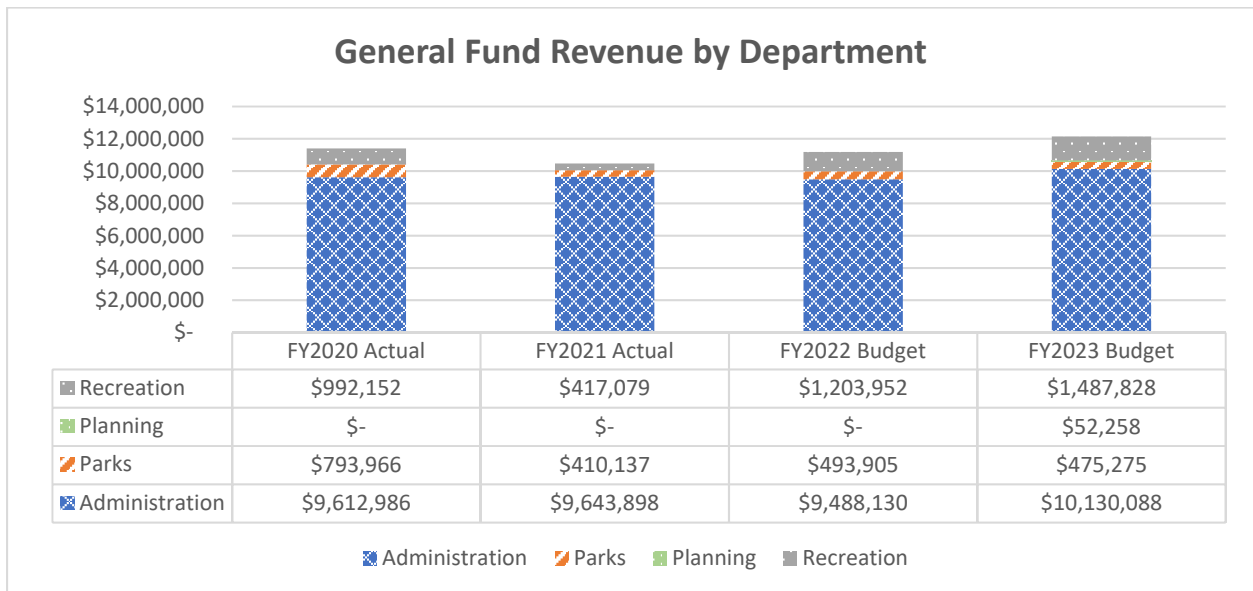
Budget Fund 4-Year Comparison

Chart No. 1



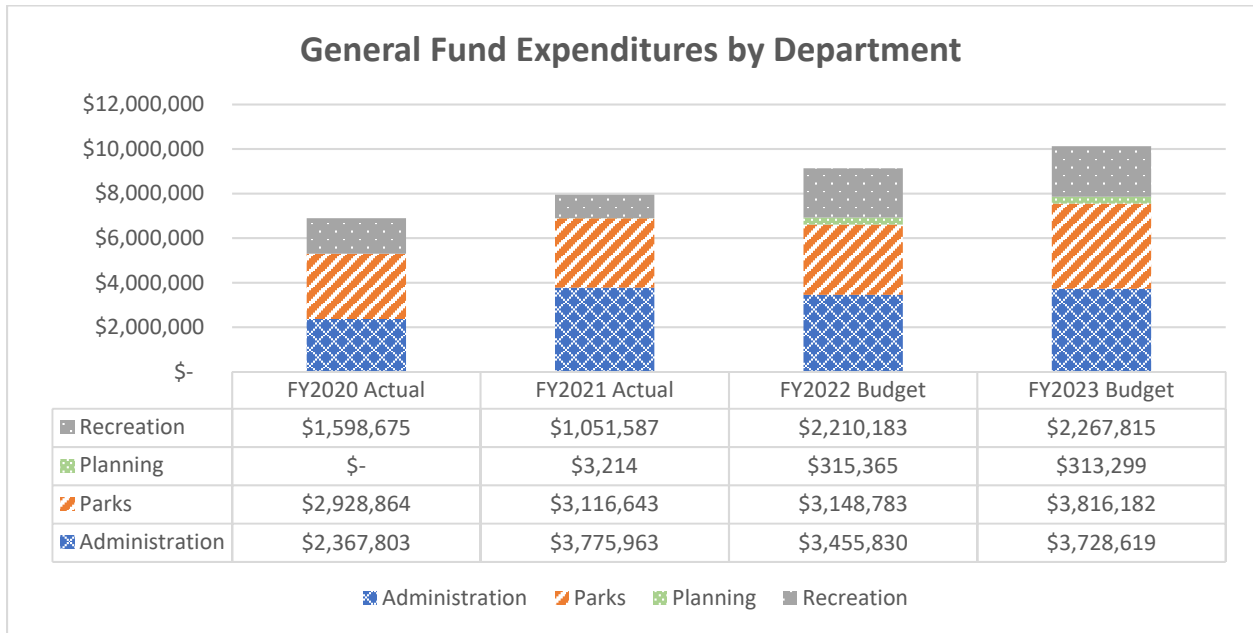
*Operating Revenue and Expenditures do not include transfers in/out or capital expenditures

Chart No. 2



*Operating Revenue and Expenditures do not include transfers in/out or capital expenditures

Chart No. 3



*Operating Revenue and Expenditures do not include transfers in/out or capital expenditures

Chart No. 4

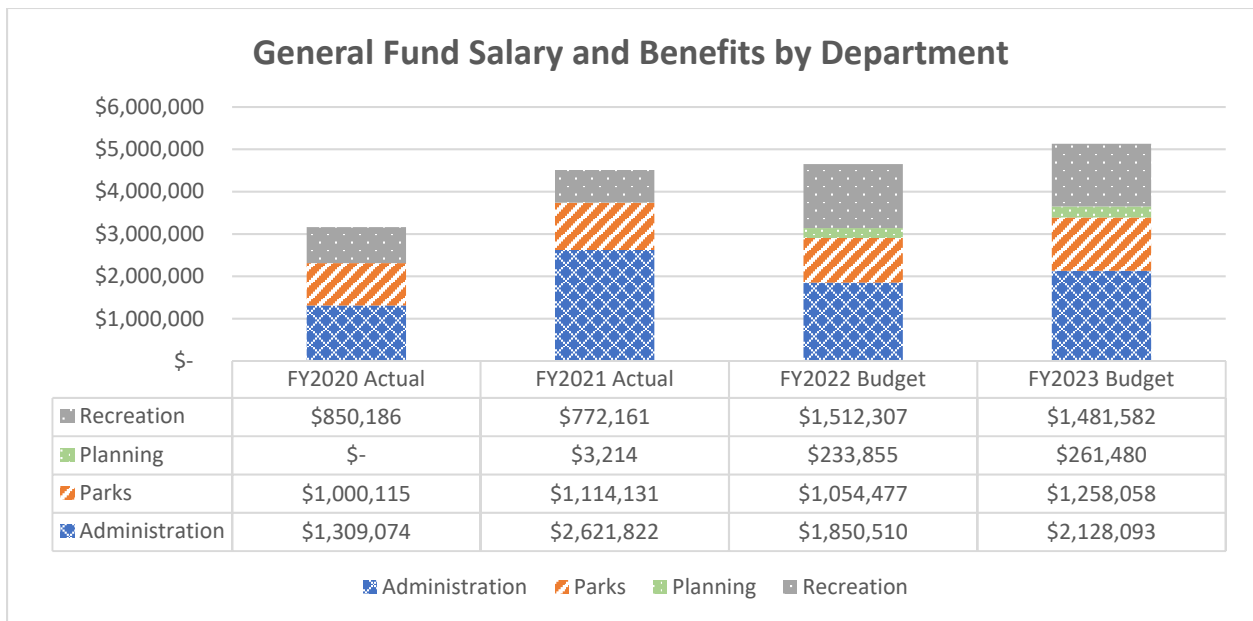
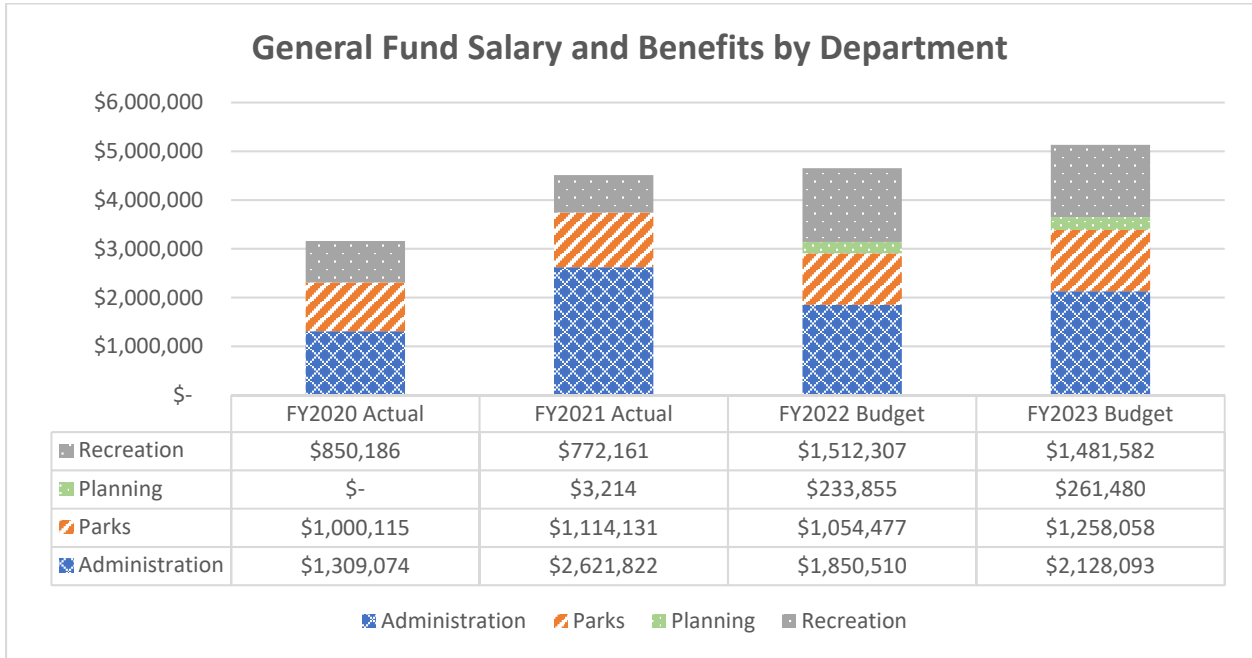


Chart No. 5



Budget Summary

General Fund Dept Comparative



Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
General Fund							
Administration and Finance							
Revenue							
Revenue	\$ 9,612,986	\$ 9,643,898	\$ 9,488,130	\$ 10,245,444	\$ 10,130,088	\$ 641,958	6.77%
Revenue	\$ 9,612,986	\$ 9,643,898	\$ 9,488,130	\$ 10,245,444	\$ 10,130,088	\$ 641,958	6.77%
Expense							
Salary and Benefits Total	\$ 1,309,074	\$ 2,621,822	\$ 1,850,510	\$ 1,850,510	\$ 2,128,093	\$ 277,583	15.00%
Services and Supplies Total	\$ 1,058,729	\$ 1,154,141	\$ 1,605,320	\$ 1,878,320	\$ 1,600,526	\$ (4,794)	-0.30%
Transfers Out Total	\$ 155,244	\$ -	\$ 371,262	\$ 371,262	\$ 625,510	\$ 254,248	68.48%
Expense	\$ 2,523,046	\$ 3,775,963	\$ 3,827,092	\$ 4,100,092	\$ 4,354,129	\$ 527,036	13.77%
Administration and Finance	\$ 7,089,940	\$ 5,867,935	\$ 5,661,037	\$ 6,145,351	\$ 5,775,959	\$ 114,922	2.03%
Planning Dept							
Revenue							
Revenue	\$ -	\$ -	\$ -	\$ -	\$ 52,258	\$ 52,258	52258.00%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ 52,258	\$ 52,258	52258.00%
Expense							
Salary and Benefits Total	\$ -	\$ 3,214	\$ 233,855	\$ 233,855	\$ 261,480	\$ 27,625	11.81%
Services and Supplies Total	\$ -	\$ -	\$ 81,510	\$ 97,510	\$ 51,819	\$ (29,691)	-36.43%
Expense	\$ -	\$ 3,214	\$ 315,365	\$ 331,365	\$ 313,299	\$ (2,066)	-0.66%
Planning Dept	\$ -	\$ (3,214)	\$ (315,365)	\$ (331,365)	\$ (261,041)	\$ 54,324	-17.23%
Parks and Facilities							
Revenue							
Revenue	\$ 767,949	\$ 404,429	\$ 493,905	\$ 493,905	\$ 475,275	\$ (18,630)	-3.77%
Transfers In	\$ 26,017	\$ 5,708	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 793,966	\$ 410,137	\$ 493,905	\$ 493,905	\$ 475,275	\$ (18,630)	-3.77%
Expense							
Debt Service Total	\$ -	\$ 27,858	\$ -	\$ -	\$ -	\$ -	0.00%
Salary and Benefits Total	\$ 1,000,115	\$ 1,114,131	\$ 1,054,477	\$ 996,034	\$ 1,258,058	\$ 203,581	19.31%
Services and Supplies Total	\$ 1,928,749	\$ 2,002,512	\$ 2,094,306	\$ 2,246,306	\$ 2,558,124	\$ 463,818	22.15%
Capital Expenditures Total	\$ 2,473,765	\$ 106,470	\$ 217,005	\$ 331,743	\$ 290,540	\$ 73,535	33.89%
Transfers Out Total	\$ 998,922	\$ 393,563	\$ 484,489	\$ 484,489	\$ 407,338	\$ (77,151)	-15.92%
Expense	\$ 6,401,550	\$ 3,644,534	\$ 3,850,277	\$ 4,058,572	\$ 4,514,060	\$ 663,783	17.24%
Parks and Facilities	\$ (5,607,585)	\$ (3,234,397)	\$ (3,356,373)	\$ (3,564,668)	\$ (4,038,785)	\$ (682,413)	20.33%
Recreation							
Revenue							
Revenue	\$ 992,152	\$ 417,079	\$ 1,203,952	\$ 974,187	\$ 1,487,828	\$ 283,876	23.58%
Revenue	\$ 992,152	\$ 417,079	\$ 1,203,952	\$ 974,187	\$ 1,487,828	\$ 283,876	23.58%
Expense							
Salary and Benefits Total	\$ 850,186	\$ 772,161	\$ 1,512,307	\$ 1,389,008	\$ 1,481,582	\$ (30,724)	-2.03%
Services and Supplies Total	\$ 748,488	\$ 279,426	\$ 697,876	\$ 687,376	\$ 786,233	\$ 88,357	12.66%
Expense	\$ 1,598,675	\$ 1,051,587	\$ 2,210,183	\$ 2,076,384	\$ 2,267,815	\$ 57,632	2.61%
Recreation	\$ (606,523)	\$ (634,509)	\$ (1,006,231)	\$ (1,102,197)	\$ (779,988)	\$ 226,243	-22.48%
General Fund	\$ 875,832	\$ 1,995,814	\$ 983,069	\$ 1,147,122	\$ 696,146	\$ (286,923)	-29.19%

Administrative Department Narrative

The Administration Department is responsible for complete financial and accounting support for all departments. This includes 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 of Directors, such as agenda and minute preparation; risk management; information technology; land and cellular phones; document management; communications and public outreach; and management of the District's website. Divisional overviews are provided below.

GENERAL ADMINISTRATION

General administration includes policy oversight and updating; records management; contract management; marketing and public relations; media contact; District-wide short and long-term planning; general clerical tasks; agenda preparation and posting; preparation of minutes and the filing of minutes, Board resolutions and ordinances. Additional key areas of Administration are outlined below:

Finance operations include the administration of all District finances, including the preparation of annual and mid-year adjustment budgets; financial statements; accounts payable and receivable; cash control; and development and coordination of the Annual Comprehensive Financial Report (ACFR).

Legal counsel is under the purview of the Board of Directors, however, the contract and day-to-day needs of the District are managed directly by the General Manager. Legal counsel oversees legal issues and Board policies.

Risk management includes filing and responding to claims; conducting regular safety meetings and inspections; preparation and filing of reports with the District's insurance carriers; and oversees workers' compensation claims.

The General Manager is the Public Information Officer of the District. The public relations and communications program is responsible for assisting in promoting a positive public image and management of the dissemination of information on the District's behalf. This includes managing external and internal communications; developing strategies to deliver public information to the community; draft content for mass media and the District's website; and to foster relationships with advocates and key community members.



Administrative Department Narrative

HUMAN RESOURCES

The Human Resources Division is responsible for recruitment of District employees; employee benefits and pension program; payroll; district-wide training; coordinating annual evaluations; wage step advancements; wage and compensation studies; the maintenance of personnel records; conducting investigations; consulting with the contracted attorney in legal matters; and acting as a district representative in Labor Union negotiations.

INFORMATION TECHNOLOGY

Although the District has moved to a contracted information technology services system, there remains internal staffing (part-time) and contract service oversight. The Information Technology Division performs multiple tasks including network administration; back-up and data storage; documentation of network mapping and processes; website management; help desk administration; is instrumental in planning and upgrading computer systems; and responsibility of telephone operations, including district-owned cell phones.

RESIDENT SERVICES/PUBLIC COUNTER

Resident Services is responsible for recreation program registrations; park and facility rentals; District cash handling; CC&R and Design Review operations; oversight of credit card processing; preparation of daily cash receipt reports; creating flyers/posters for District programs; managing the public counter, attending to walk-ups and phone calls, and provides support work to all District Departments.

VOLUNTEER PROGRAMS

The Volunteer Program oversees the Adopt-a-Park program; special projects for youth; volunteers for special events; Senior Center volunteers and other volunteerism related activities for the District. Volunteer HUB is the software interface used to promote projects, allow residents to sign up, and track the volunteer projects.



Administrative Department

Budget Detail

The summary below is for the cumulative Department budget. Prior to reviewing this budget, it is important to know the staff adjustments and economic trends that influence the FY23 Administration Budget. Management’s recommendation comprise of budget increases to make position adjustments in supporting an organization staffing structure that will lead the District into the future; continue to make public engagement a priority; and allow for cost increases related to supply chain struggles, insurance rate increases, and staffing shortages. Increased inflation, interest rates rising, and a strong housing market drive the economic trends that will influence this budget cycle. In relation to these trends, property tax is expected to increase due to housing market sales that are not only abundant but also selling at extraordinary higher rates. This normally lags the market about a year so we expect to see growth in property taxes spread over the next few years until the market levels out. The District’s investment portfolio will remain low for FY23 but will slowly climb with the Federal Reserve expected to increase their yields 8 times this year to fight inflation.

The Department’s overall budget change from the prior year shows an increase of \$115k (2.03%), as explained in the forthcoming section. However, these values are skewed due to the transferring in/out of capital project park impact fee funds. Thus, the effective change is a net savings in budget spending of \$369k (6.12%).

Each account or major accounting area is detailed below. The reader should follow along in a side-by-side fashion with the financial report that is located at the end of this detail. The account number provided in the heading of each section below may be cross referenced to the financial report. For FY23, the recommended figures are presented below and in the column that is highlighted with blue and bold outline in the financial report. Comparison to prior years’ data/values may be made by reviewing the columns to the left (also in blue) of the recommended (FY23) budget, and by reviewing the columns to the right – which identify the change in dollar value from the previous year (FY22) and the percent change from the prior year. Note that the Original Adopted Budget is used for comparison, as it does not have the mid-year cuts the District made to adjust for the impacts of COVID-19.

3000 REVENUE – \$10,130,088

The Administration Department has submitted a conservative budget for forecasted revenues. The adjustments forecasted in CC&R Reimbursements (98.3%) is due to moving all the revenue to Administration that was historically split with the Parks Division where CC&Rs and DRC were once housed. The decrease in LLAD Reimbursements (-46.39%) is directly tied to the overhead cost allocation for staff time spent working in these specific areas. Property tax is projected to increase 8.04% (\$640k), which is a modest forecast in this “sellers” housing market. Interest and unrealized gain is anticipated to decline by 18.81% (\$33.6k), realigning with current actuals and recognizing that yields should start to rise slowly over the next 2 years. Franchise Fees is expected



Administrative Department

Budget Detail

to increase 12.98% (\$125k), which is directly tied to the trend recognized over the past 4 quarters. The revenue from Wireless Towers will see an increase of 2.92% (\$2k), tied to the annual CPI adjustments. Miscellaneous Revenue which is the Cal-Card purchasing incentive will increase 56.25% (\$5k) due to more efficient processing of payment.

- CC&R Reimbursement - \$54,430
- LLAD Reimbursement - \$140,638
- Refund Processing - \$3,600
- Property Tax - \$8,600,000
- Non Resident Fee - \$11,100
- Interest - \$145,000
- Franchise Fees - \$1,090,000
- Wireless Tower Lease - \$70,320
- Miscellaneous (Purchasing Card Incentives) - \$15,000

4000 BENEFITS AND TAXES – \$864,336

Employee related expenses includes Payroll Tax Expenses (\$97k), Employee Benefits (\$190k), Retirement (\$365k), Retirement-Other (\$201k), Life Insurance (\$3k), and Workers Compensation (\$8k). The 9.1% increase to this account correlates to adding two staff positions and adjusting pay to CPI. The Boards action in FY21 to contribute a \$500k voluntary payment to the OPEB trust plus strong yields from this investment allows the District to drop the costs by \$15k. If yields continue with the current trend then the trust can support the District's full liability and further cut costs by \$201k. This will be reviewed and adjusted at mid-year.

5011 SALARIES – F/T – \$1,064,504

The Administration and Finance Department budget for full-time employees is comprised of the General Manager, Assistant General Manager, Human Resources Manager, Administration & Finance Director, Controller, Executive Assistant/Clerk to the Board, Senior Accountant, Communications Officer, Program Manager, Staff Services Analysts, and an Administrative Assistant II. The 28.37% increase results from the addition of two positions, Assistant General Manager and Controller; and an 8% estimated pay increase for unrepresented staff and represented staff (based on MOU). The Assistant General Manager is a position that the District removed in 2013 during a District reorganization. Since then, the District has made many advances in programs and capital projects that warrants the additional leadership to keep the District moving forward in innovative and efficient ways. The addition of the Controller position is part of the succession plan to prepare for two long-term staff's expected retirement.



Administrative Department

Budget Detail

5012 SALARIES – P/T – \$199,253

The Administration and Finance Department budget for part-time employees is comprised of the Volunteer Coordinator (2), Administrative Assistant II, Administrative Assistant I (2), Office Assistants (3.5) and IT Specialists (2). The 12.85% decrease is primarily due to eliminating the Part-time Communications Specialist.

5016 DIRECTOR EXPENSES – \$46,500

Board members' meeting attendance stipends, Board of Director's training and conference attendance, certifications, and other governance related expenses. The District is committed to, and pursuing the highest level of good governance and transparency recognition through the California Special District's Association Leadership Foundation. Initial and continuing education & training costs to meet this goal are included here.

5120 EQUIPMENT SUPPLIES – \$48,200

Includes all parts, supplies, and equipment necessary for District operation and the routine maintenance and repair of District information technology equipment, such as desktop computers, laptops, printers, mobile devices, hard drives for backup, and backup servers. This account will also fund the District's new surveillance cameras scheduled to be placed at the Community Park parking lots and other areas as needed to secure District property.

5121 EQUIPMENT SERVICES – \$46,213

Includes all equipment services user licensing such as Microsoft Windows Server, Domain renewals, Barracuda messaging protection and archiving, Managed Print Services, Microsoft Assurance and Microsoft Office Suite, Meraki cellular device management, web hosting, and Shoretel telephone system maintenance.

5130 FUNCTIONAL SUPPLIES – \$65,050

Includes ergonomic supplies/furniture, nametags, framing, photos, staff apparel, signs and banners, storage and other miscellaneous District supplies. Also included are Volunteer program costs, such as adopt-a-park supplies, training materials, and volunteer recognition awards. The District is committed to increasing visibility and participation in Community Outreach and Collaboration opportunities, which requires continued marketing supplies and equipment. The decrease of \$36k (35.4%) brings the budget back down to normal costs outside a celebratory year.

5131 FUNCTIONAL SERVICES – \$57,580

Includes fingerprinting fees, insurance administration costs for CalPERS (medical) and CoPower, and background checks and drug screening. This account also includes costs related to the District's participation in Community Outreach and Collaboration opportunities (e.g. booth fees, ads, etc.). Communications services including survey monkey, Constant Contact, Grammarly, Graphics and Canva subscriptions are included in this account. This budget is static to prior year.



Administrative Department

Budget Detail

5132 GOVERNMENT FEES AND PERMITS – \$198,600

Includes all costs related to park impact fees collected by the County for tax collection, LAFCO services and a new PERS administrative fee to cover the cost of administering Social Security and Medicare coverage (SSA218 Annual Fee).

5140 LANDSCAPE SUPPLIES – \$12,000

Purchase of landscape supplies for volunteer projects.

5142 CONTRACT SERVICE – \$175,828

In addition to services provided directly by Department employees there are various contracted services that must be procured.

- Time Clock License/Support - \$6,500
- Springbrook Maintenance - \$17,000
- Volunteer Hub - \$3,100
- Master Plan Funding Options & Related Public Engagement - \$15,000
- I.T. Infrastructure and Security Services - \$98,028
- Vermont Systems RecTrac - \$11,200
- Card Connect Merchant Services - \$25,000

5160 OFFICE SUPPLIES – \$10,800

Office supplies such as copier paper, ink cartridges for desktop printers, folders, binders, tape, file items, and writing utensils.

5161 OFFICE SERVICES – \$2,160

Office Services is used to cover District offsite file storage fees (Iron Mountain).

5162 POSTAGE – \$5,220

District mail and parcels.

5171 PROFESSIONAL SERVICES – \$167,925

Professional service expenses includes the Annual Audit, Employee Assistance Program, When-to-Work Scheduling Software, Document Scanning, Other Postemployment Benefits(OPEB) Actuarial Study, and CalPERS GASB 68 Report Fees.

5172 LEGAL SERVICES – \$130,000

Legal counsel services throughout the District's General Fund operations, including personnel management, Board consultation, contract review, risk management and policy development.



Administrative Department

Budget Detail

5180 DUES AND PUBLICATIONS – \$19,420

Includes expenses for subscriptions to professional trade publications, memberships and certification renewal. Memberships include California Special District Association, National Recreation & Park Association, California Park and Recreation Society, Rotary Club, Chamber of Commerce, Government Finance Officers Association, California Society of Municipal Finance Officers, MetroScan, Survey Monkey, and Society for Human Resources Management.

5190 ADVERTISING AND LEGAL NOTICE – \$3,000

Advertising bids, recruitment notices, and legal notices.

5200 STAFF TRAINING – \$55,850

Staff training continues to be an important element for effective operations and in some cases required to maintain certification. Training related expenses include opportunities such as, Board Clerk Conference, CalPERS Conference, Parks and Recreation Professional Certification, CSDA Conference(s), Human Resources best practices and laws training. This account also includes expenses related to District-wide training activities.

5201 EMPLOYEE APPRECIATION – \$8,150

District-wide, as well as Administration and Finance Department employee recognition and appreciation programs, which includes team-building activities, longevity recognition, and other functions.

5202 LOCAL MEETINGS – \$2,500

Supplies to host local meetings for District and professional organizations functions.

5210 MILEAGE AND TRAVEL – \$16,200

Travel reimbursement for staff and vehicle allowance for the General Manager, Administration & Finance Director, and Communications Officer.

5230 RENTAL EQUIPMENT – \$9,050

Costs related to expenses for copy machine lease, postage meter, the District phone system, and water filtration.

5235 ELECTION EXPENSES – \$38,000

This budgeted expense is set aside to cover District cost for board member elections, special elects, bond measures or in the event that a referendum is conducted.



Administrative Department

Budget Detail

5240 PRINTING – \$3,900

Allowance for fliers, forms, business cards, checks and stationery printing, brochures and folders, welcome packets, manuals, and copier overage charges.

5241 UTILITIES – PHONE/COMMUNICATION- \$47,880

This account supports all local and long distance phone charges for the District, fax machines, mobile phones, iPads, internet service (public and private), and conference calling.

5251 GENERAL INSURANCE – \$327,000

Liability, errors and omissions, vehicle insurance, and all District liability and Workers' Compensation expenses. An increase to this account is due to the increase in the District's premium. The District also receives longevity and safety equipment incentive reimbursements with Special District Risk Management Authority (SDRMA). This is a 25% increase over the prior year.

5255 SAFETY EXPENSES – \$3,500

Includes all personal protective equipment for the Department and is supportive of the Safety Committee projects and programs.

5262 OPPORTUNITY FUND – \$100,000

This account has been established to provide matching funds for unforeseen projects that may be requested by groups or constituents within the CSD boundaries.

5600 TRANSFER OUTS – \$625,510

As mentioned in Revenues, there will no longer be a "Transfer Out" for capital projects that are reimbursed by Park Impact Fees. The funds that will be transferred out to CIP Projects are listed below. These projects are not reimbursed by Park Impact Fees.

- Bertelsen Park CIP - \$625,510



Budget Summary
General Fund-Administration

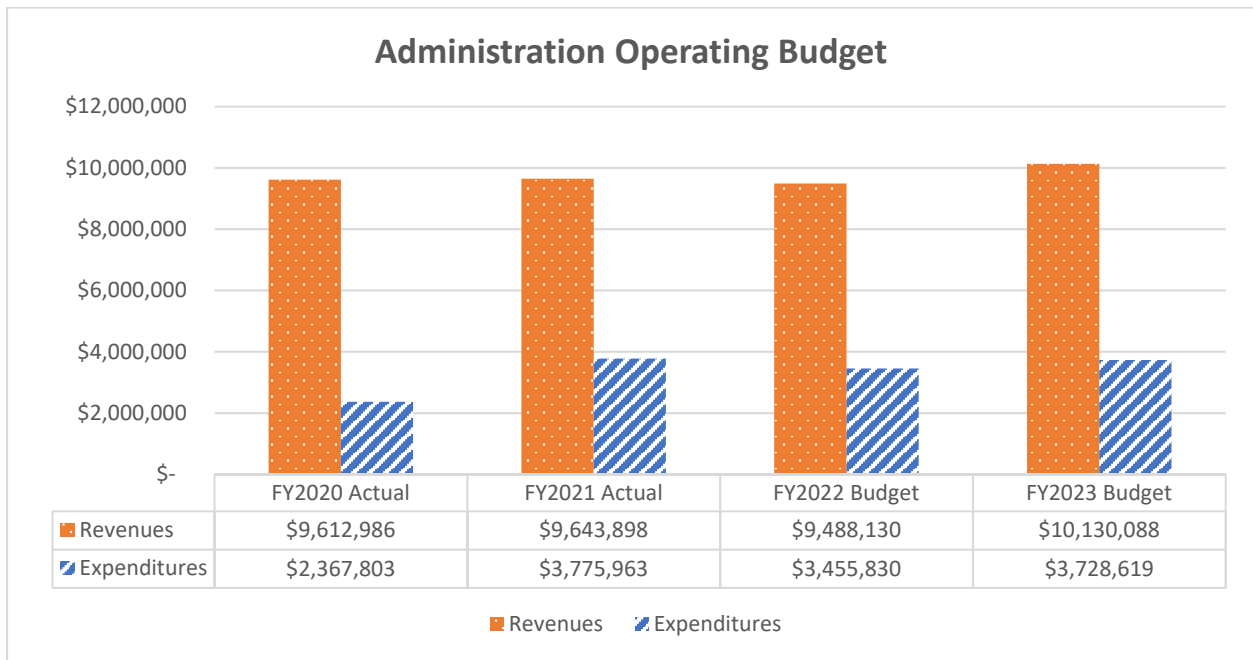


Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Revenue							
CC&R Reimbursement	\$ 55,904	\$ 11,820	\$ 27,449	\$ 27,449	\$ 54,430	\$ 26,981	98.30%
Reimbursement	\$ 51,579	\$ 1,503	\$ -	\$ 212,314	\$ -	\$ -	0.00%
LLAD Reimbursement	\$ 214,983	\$ 121,441	\$ 262,354	\$ 262,354	\$ 140,638	\$ (121,716)	-46.39%
Refund Processing Fee	\$ -	\$ 1,440	\$ 3,000	\$ 3,000	\$ 3,600	\$ 600	20.00%
Property Tax/Assessments	\$ 7,788,182	\$ 8,257,993	\$ 7,960,000	\$ 8,505,000	\$ 8,600,000	\$ 640,000	8.04%
Sponsorships	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	0.00%
Non Resident Fee	\$ -	\$ 7,073	\$ 14,000	\$ 14,000	\$ 11,100	\$ (2,900)	-20.71%
Interest	\$ 232,543	\$ 56,846	\$ 178,600	\$ 178,600	\$ 145,000	\$ (33,600)	-18.81%
Franchise Fees	\$ 1,004,049	\$ 1,016,287	\$ 964,800	\$ 964,800	\$ 1,090,000	\$ 125,200	12.98%
Wireless Tower Lease	\$ 62,147	\$ 67,293	\$ 68,326	\$ 68,326	\$ 70,320	\$ 1,994	2.92%
Miscellaneous	\$ 7,972	\$ 12,773	\$ 9,600	\$ 9,600	\$ 15,000	\$ 5,400	56.25%
Unrealized Gains/Losses	\$ 195,627	\$ 86,929	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 9,612,986	\$ 9,643,898	\$ 9,488,130	\$ 10,245,444	\$ 10,130,088	\$ 641,958	6.77%
Revenue	\$ 9,612,986	\$ 9,643,898	\$ 9,488,130	\$ 10,245,444	\$ 10,130,088	\$ 641,958	6.77%
Expense							
Payroll Tax Expense	\$ 62,893	\$ 75,730	\$ 82,930	\$ 82,930	\$ 96,582	\$ 13,652	16.46%
Employee Benefits	\$ 114,634	\$ 136,202	\$ 183,393	\$ 183,393	\$ 190,321	\$ 6,928	3.78%
Retirement	\$ 233,362	\$ 781,579	\$ 306,703	\$ 306,703	\$ 365,438	\$ 58,735	19.15%
Retirement benefits-other	\$ 157,009	\$ 711,142	\$ 210,117	\$ 210,117	\$ 200,868	\$ (9,249)	-4.40%
Life Insurance	\$ 1,794	\$ 2,028	\$ 2,964	\$ 2,964	\$ 3,432	\$ 468	15.79%
Workers Compensation	\$ 2,022	\$ 3,933	\$ 6,052	\$ 6,052	\$ 7,695	\$ 1,643	27.15%
Salary Expense-Full Time	\$ 647,465	\$ 825,300	\$ 829,216	\$ 829,216	\$ 1,064,504	\$ 235,288	28.37%
Salary Expense-Part Time	\$ 89,896	\$ 85,908	\$ 228,635	\$ 228,635	\$ 199,253	\$ (29,382)	-12.85%
Overtime Expense	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ (500)	-100.00%
Salary and Benefits Total	\$ 1,309,074	\$ 2,621,822	\$ 1,850,510	\$ 1,850,510	\$ 2,128,093	\$ 277,583	15.00%
Directors Expense	\$ 32,975	\$ 26,634	\$ 44,500	\$ 44,500	\$ 46,500	\$ 2,000	4.49%
Equipment Supplies	\$ 26,751	\$ 43,929	\$ 54,750	\$ 54,750	\$ 48,200	\$ (6,550)	-11.96%
Equipment Services	\$ 14,686	\$ 20,082	\$ 35,030	\$ 35,030	\$ 46,213	\$ 11,183	31.92%
Functional Supplies	\$ 13,723	\$ 43,117	\$ 100,650	\$ 175,650	\$ 65,050	\$ (35,600)	-35.37%
Functional Services	\$ 31,650	\$ 58,490	\$ 58,628	\$ 66,128	\$ 57,580	\$ (1,048)	-1.79%
Government Fees & Permits	\$ 163,778	\$ 167,341	\$ 198,600	\$ 198,600	\$ 198,600	\$ -	0.00%
Irrigation Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100.00%
Small Tools	\$ 1,010	\$ 852	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100.00%
Landscape Supplies	\$ 1,359	\$ 5,578	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
Contract Service	\$ 196,487	\$ 142,442	\$ 226,600	\$ 226,600	\$ 175,828	\$ (50,772)	-22.41%
Office Supplies	\$ 5,200	\$ 5,394	\$ 9,600	\$ 9,600	\$ 10,800	\$ 1,200	12.50%
Office Services	\$ 5,958	\$ 1,600	\$ 2,160	\$ 2,160	\$ 2,160	\$ -	0.00%
Postage	\$ 2,748	\$ 3,105	\$ 4,220	\$ 4,220	\$ 5,220	\$ 1,000	23.70%
Professional Services	\$ 83,184	\$ 213,685	\$ 186,225	\$ 336,225	\$ 167,925	\$ (18,300)	-9.83%
Legal Services	\$ 149,401	\$ 67,779	\$ 143,000	\$ 143,000	\$ 130,000	\$ (13,000)	-9.09%
Dues & Publications	\$ 20,117	\$ 16,109	\$ 19,595	\$ 19,595	\$ 19,420	\$ (175)	-0.89%
Advertising & Legal Notice	\$ 3,052	\$ 2,964	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Staff Training	\$ 56,847	\$ 46,042	\$ 60,950	\$ 65,950	\$ 55,850	\$ (5,100)	-8.37%
Employee Appreciation	\$ 4,511	\$ 4,687	\$ 8,750	\$ 8,750	\$ 8,150	\$ (600)	-6.86%
Local Meetings	\$ 1,452	\$ 1,804	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
Mileage & Travel	\$ 10,413	\$ 15,076	\$ 13,800	\$ 13,800	\$ 16,200	\$ 2,400	17.39%
Rental-Equipment	\$ 5,138	\$ 6,290	\$ 9,050	\$ 9,050	\$ 9,050	\$ -	0.00%
Election Expense	\$ -	\$ 34,336	\$ 37,000	\$ -	\$ 38,000	\$ 1,000	2.70%
Printing	\$ 977	\$ 541	\$ 5,200	\$ 5,200	\$ 3,900	\$ (1,300)	-25.00%
Telephone Expense	\$ 57,282	\$ 44,694	\$ 52,920	\$ 52,920	\$ 47,880	\$ (5,040)	-9.52%
General Insurance	\$ 136,492	\$ 174,732	\$ 261,092	\$ 283,592	\$ 327,000	\$ 65,908	25.24%
Safety Expenses	\$ 3,182	\$ 6,688	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
Opportunity Funds	\$ 30,358	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 50,000	100.00%
Miscellaneous	\$ (0)	\$ 153	\$ -	\$ -	\$ -	\$ -	0.00%
Services and Supplies Total	\$ 1,058,729	\$ 1,154,141	\$ 1,605,320	\$ 1,878,320	\$ 1,600,526	\$ (4,794)	-0.30%
Transfers Out	\$ 155,244	\$ -	\$ 371,262	\$ 371,262	\$ 625,510	\$ 254,248	68.48%
Transfers Out Total	\$ 155,244	\$ -	\$ 371,262	\$ 371,262	\$ 625,510	\$ 254,248	68.48%
Expense	\$ 2,523,046	\$ 3,775,963	\$ 3,827,092	\$ 4,100,092	\$ 4,354,129	\$ 527,036	13.77%
Net	\$ 7,089,940	\$ 5,867,935	\$ 5,661,037	\$ 6,145,351	\$ 5,775,959	\$ 114,922	2.03%

Chart No. 6

Administration Department 4-Year Comparison



*Operating Revenue and Expenditures do not include transfers in/out or capital expenditures

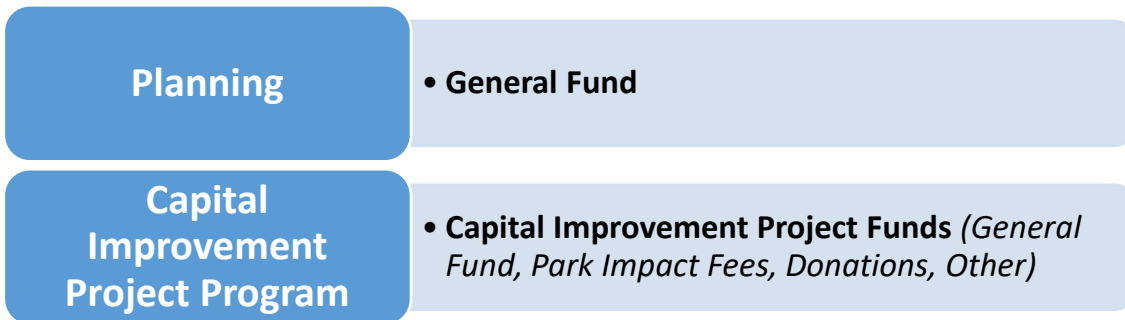
Planning Department Narrative

PLANNING DEPARTMENT

FY23 will mark the Planning Department’s second year functioning as its own department since the restructuring of the Parks and Planning Department.

As El Dorado Hills continues to grow, the demand for the District to deliver parkland and community facilities increases. The Planning Department is responsible for overseeing the obligatory aspects of parkland acquisition, planning and development, and the District’s Capital Improvement Project (CIP) Program.

Planning Department operations are primarily funded through the District’s General Fund, as well as Capital Improvement Project Funds, described in more detail below:



The Planning Department provides overall direction in the areas of budget, staffing, and administration; manages parkland acquisition, major park and facility development and improvement projects, including Capital Improvement Projects; oversees and administers professional and construction service contracts; as well as assists the Administration & Finance and Parks & Recreation Departments on projects, programs and activities of the District.

Capital Improvement Project Program (CIPs) – The CIP Program outlines projects anticipated for completion within the next 10-years. In FY20, the CIP Program was expanded from a 5-year plan to a 10-year outlay, due to several large, complex park development projects (i.e. Bass Lake Regional Park and the potential South of Highway 50 Community Center and Sports Complex), to more accurately outline the actions and budgets necessary to execute these projects. The 10-year CIP Program is further described in the Capital Improvements Projects section of the Budget Report.



Planning Department Narrative

The summary below accounts for the requested FY23 Planning Department budget, detailing the specific areas of Salaries and Benefits, Services, and Supplies. It should be noted, additional Planning Department expenditures, including the appropriated allocation of Salaries and Benefits expected to be expended on Capital Improvement Projects are conveyed through the District's Capital Improvement Project section of the Budget.

As our Community continues to grow, the District recognizes the importance of securing new parkland for development, while also reinvesting in our existing parks and facilities inventory. Highlighted below are a couple of the projects identified for FY23:

Parkland Exploration The Planning Department will work with the Board of Directors and General Manager to seek and acquire additional parkland, such for development of a future Multigenerational Center and Sports Complex, a short-course golf course at the Central El Dorado Hills Old Executive Golf Course property, and a Surf Park.

Park Renovation Projects In FY22, Planning Staff completed feasibility and concept designs to renovate Bertelsen Park due to fire. This project will be presented for Board of Director consideration and is included in the Capital Improvement Project section of the budget. Staff will continue to explore opportunities to enhance sustainability and seek to bring new and different amenities to our community.

Fiscal Year 2022 was the first year the Planning Department was reported as an independent department from its previous composition being a part of the Parks and Planning Department. For Fiscal Year 2023, the Department's Services & Supplies request of \$51,819, and Salary and Benefits totaling \$261,480, equate to the overall Department's General Fund annual budget of \$313,299, a near zero change (0.66% decrease) in comparison to FY22.

Below summarizes the specific cost areas of the Planning Department for FY23:

4000 BENEFITS AND TAXES – \$52,497

Includes the amount of all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation. Any other Benefits and Taxes related to Planning Staff will be represented through the Capital Improvement Project budgets.

5011 SALARIES – F/T – \$189,998

The Department is currently comprised of two (2) full-time staff, with salaries supported by the District's General Fund and CIP projects.



Planning Department Narrative

5012 SALARIES – P/T – \$18,985

The Department has budget for one (1) park-time Administrative Assistant.

5121 EQUIPMENT SERVICES – \$144

Includes subscription for one GPS device. This represents a reduction of 40% in comparison to FY22 due to managing the GPS services on a month-to-month basis versus annual subscription.

5130 FUNCTIONAL SUPPLIES – \$1,755

Includes District attire costs and various field supplies and tools. A nominal increase of 5% is reflected.

5131 FUNCTIONAL SERVICES – \$3,000

Includes costs for non-contracted GIS licenses through ESRI. No change in comparison to FY22 budget.

5132 GOVERNMENT FEES AND PERMITS – \$3,500

Includes anticipated costs related to inter-governmental fees and permits for plan submittals; required permits for improvement projects. This is a reduction by \$1,500 or 30% due to fees and permits being accounted for in Capital Improvement Project costs.

5160 OFFICE SUPPLIES – \$3,500

Office supplies such as copier paper, folders, binders, tape, filing systems and writing tools. This reflects an increase of \$2,200 or 169% due to allocation of plotter supplies and reallocation of use by departments.

5161 POSTAGE – \$350

Mailings required for public notices and submittals. No change in comparison to FY22.

5171 PROFESSIONAL SERVICES – \$25,000

Professional service expenses are budgeted for miscellaneous professional services such as architectural work when exploring potential projects. FY23 reflects a reduction of \$16,000 or 39% due to General Manager purgative.

5180 DUES AND PUBLICATIONS – \$280

Includes expenses for subscriptions to professional trade publications, memberships, and certification renewal. No change in budget compared to FY22.

5190 ADVERTISING AND LEGAL NOTICE – \$2,500

Advertising bids and legal notices. This reflects a reduction of \$1,000 or 29% due to costs being allocated to Capital Improvement Projects.



Planning Department Narrative

5200 STAFF TRAINING – \$2,550

Staff training was an important element for effective operations, and in many cases required to maintain certification related to ongoing training, Project Management, Planning Coursework and Conferences. These funds have been reduced by \$3,950 or 61% due to GM prerogative.

5202 LOCAL MEETINGS – \$500

Includes expenses related to local meetings, including refreshments for meetings that the Department hosts primarily related to planning operations.

5230 RENTAL-EQUIPMENT – \$6,000

The percentage of lease expenses related to the District's Plotter and Copy Machine used by the Planning Department.

5240 PRINTING – \$500

Allowance for project plans printing and other miscellaneous printing needs. Printing was reduced by \$13,400 or 96% due to reallocation of use of the District's plotter across Departments.

5241 UTILITIES – PHONE/COMMUNICATION – \$2,240

These costs include service charges for Department telecommunications. A reduction of \$2,030 or 47% is due to evaluation of phone expenses and allocation between Department responsibilities.



Budget Summary

General Fund-Planning

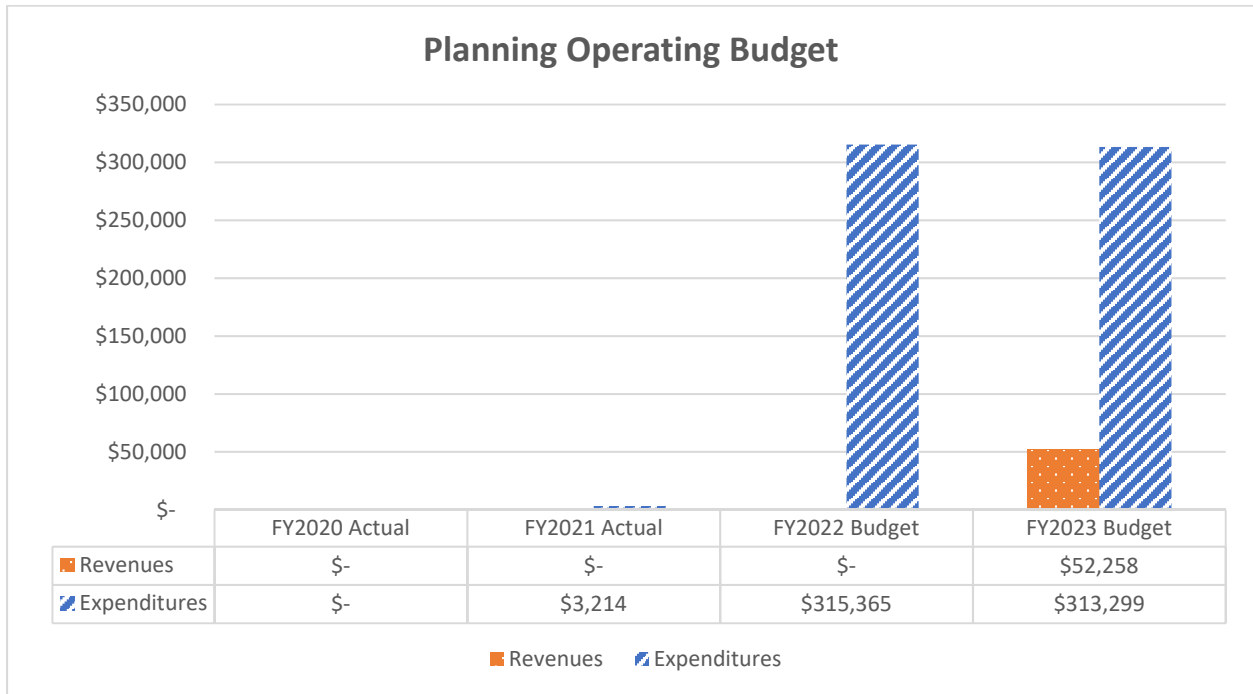


Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Revenue							
Impact Fee Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 52,258	\$ 52,258	52258.00%
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ 52,258	\$ 52,258	52258.00%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ 52,258	\$ 52,258	52258.00%
Expense							
Payroll Tax Expense	\$ -	\$ 292	\$ 14,111	\$ 14,111	\$ 16,386	\$ 2,275	16.12%
Employee Benefits	\$ -	\$ 6	\$ 29,167	\$ 29,167	\$ 19,647	\$ (9,520)	-32.64%
Retirement	\$ -	\$ 179	\$ 11,486	\$ 11,486	\$ 14,962	\$ 3,476	30.26%
Life Insurance	\$ -	\$ -	\$ 468	\$ 468	\$ 312	\$ (156)	-33.33%
Workers Compensation	\$ -	\$ -	\$ 943	\$ 943	\$ 1,190	\$ 247	26.19%
Salary Expense-Full Time	\$ -	\$ -	\$ 157,995	\$ 157,995	\$ 189,998	\$ 32,003	20.26%
Salary Expense-Part Time	\$ -	\$ 2,737	\$ 18,885	\$ 18,885	\$ 18,985	\$ 100	0.53%
Overtime Expense	\$ -	\$ -	\$ 800	\$ 800	\$ -	\$ (800)	-100.00%
Salary and Benefits Total	\$ -	\$ 3,214	\$ 233,855	\$ 233,855	\$ 261,480	\$ 27,625	11.81%
Equipment Services	\$ -	\$ -	\$ 240	\$ 240	\$ 144	\$ (96)	-40.00%
Functional Supplies	\$ -	\$ -	\$ 1,670	\$ 1,670	\$ 1,755	\$ 85	5.09%
Functional Services	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Government Fees & Permits	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 3,500	\$ (1,500)	-30.00%
Office Supplies	\$ -	\$ -	\$ 1,300	\$ 1,300	\$ 3,500	\$ 2,200	169.23%
Postage	\$ -	\$ -	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Professional Services	\$ -	\$ -	\$ 41,000	\$ 57,000	\$ 25,000	\$ (16,000)	-39.02%
Dues & Publications	\$ -	\$ -	\$ 280	\$ 280	\$ 280	\$ -	0.00%
Advertising & Legal Notice	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 2,500	\$ (1,000)	-28.57%
Staff Training	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 2,550	\$ (3,950)	-60.77%
Local Meetings	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Rental-Equipment	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	6000.00%
Printing	\$ -	\$ -	\$ 13,900	\$ 13,900	\$ 500	\$ (13,400)	-96.40%
Telephone Expense	\$ -	\$ -	\$ 4,270	\$ 4,270	\$ 2,240	\$ (2,030)	-47.54%
Services and Supplies Total	\$ -	\$ -	\$ 81,510	\$ 97,510	\$ 51,819	\$ (29,691)	-36.43%
Expense	\$ -	\$ 3,214	\$ 315,365	\$ 331,365	\$ 313,299	\$ (2,066)	-0.66%
Net	\$ -	\$ (3,214)	\$ (315,365)	\$ (331,365)	\$ (261,041)	\$ 54,324	-17.23%

Chart No. 7

Planning Department 4-Year Comparison



*Operating Revenue and Expenditures do not include transfers in/out or capital expenditures

Parks & Recreation Department Parks and Facilities Division Narrative

PARKS & FACILITIES DIVISION

(a component of the PARKS & RECREATION DEPARTMENT)

The Parks and Facilities Division, comprised of Parks and Facilities Maintenance, is combined with Recreation to create the Parks and Recreation Department, as recognized in the District’s recent organization restructuring. The Parks and Facilities Division contributes to components of parks and facilities development, along with necessary ongoing maintenance. The Division manages and maintains all District-owned parks, facilities, landscape medians and grounds, open space areas, and assists in the maintenance of several school athletic fields through joint-use agreements.

In order to effectively and responsibly maintain the District’s inventory of equipment and facility improvements, an asset reserve study, prepared by the Browning Group (referred to as the “Browning Reserve”) provides the District with a replacement schedule and replacement costs for equipment and facilities. Annually, a comprehensive review is performed of the proposed repairs and replacements identified in the reserve study and a determination is made whether those items listed to be repaired or replaced should be completed, or to further defer until such time it is actually needed. The list of scheduled assets budgeted for repair or replacement is provided in the Budget Detail section for the General Fund, Landscape and Lighting Assessment Districts (LLADs), and Community Facilities District (CFD) 2019-01.

Within the Parks and Facilities Division, operations are distributed into five (5) distinct units, and funded through three (3) main fund accounts, described in more detail below:

Parks & Facilities

- (1) Neighborhood Parks;
- (2) Athletic and School Fields;
- (3) LLADs/CFDs;
- (4) Facilities;
- (5) Pools)

- **General Fund**
- **Landscape Lighting Assessment District (LLAD) Funds**
- **Community Facilities District 2019-01 (Master CFD)**



Parks & Recreation Department

Parks and Facilities Division

Narrative

The Parks and Facilities Division, a component of the Parks and Recreation Department, provides overall direction in the areas of budget, staffing, and administration; park and facility development and improvement projects; oversees and administers service contracts; and assists the Administration & Finance and Planning Departments on projects, programs and activities of the District.

PARKS AND FACILITIES MAINTENANCE DIVISION

The Parks and Facilities Maintenance Division oversees the day-to-day operations and maintenance by accounting for resources in the following programmatic budget units: Neighborhood Parks, Athletic and School Fields, LLADs, Facilities, and Pools. Funding for this Division is allocated from the District's General Fund, LLAD assessments, and the District's newly formed Master CFD.

In March 2020, the District finalized formation of a Master Community Facilities District (CFD) 2019-01. The purpose of the Master CFD is to provide a maintenance funding mechanism to provide for the future facilities' maintenance, such as community centers and aquatic facilities. All future developments within the boundaries of the District, which require entitlements from the County, will be required to annex into the CFD. As developments are annexed and constructed, CFD funds will be collected (similar to LLAD assessments), and a detailed report will be provided in the annual budget report.

Neighborhood Parks. For budgeting purposes, "Neighborhood Parks", encompasses all District parks (Neighborhood, Village and Community) funded by the District's General Fund, not through LLADs, and are not considered "Athletic and School Fields". A general definition of these parks are:

- Neighborhood Parks typically range from 1-3 acres, and are situated within walking distance to those that live closest to the park (within approximately 0.5-miles from the park).
- Village Parks typically range from 3-15 acres, often offer parking, and are situated to be walking distance or a short drive to the park (within 0.5 to 1-mile from the park).
- Community Parks typically range from 15-100 acres in size, and serve nearby Villages as well as the entire Community.



Parks & Recreation Department

Parks and Facilities Division

Narrative

Athletic and School Fields. General Fund Athletic Fields such as EDH Community Park, Sellwood Field, Jeff Mitchell Field, Allan Lindsey/Oak Meadow School, Rolling Hills School, Silva Valley School, and Marina/Lake Forest Fields, are accounted for as Athletic and School Fields. In contrast, fields that are a component of other programmatic/accounting areas such as, Promontory Park which is a Community Park and has athletic fields but is partially funded by an LLAD, are not accounted for here.

Fields continue to be in very high demand, used not only by District-operated recreation sports programs and leagues, but also by local youth sports organizations including soccer, baseball, lacrosse and softball, and general public-use. By charging organizations such as soccer, little league baseball, and lacrosse for field reservations, the District generates revenue to offset costs associated with field preparation, utility use, and maintenance. Additionally, the District has joint-use agreements for use of school fields with Buckeye Union and Rescue Union School Districts. These agreements provide for an expanded inventory of fields available for District use.

Landscape Lighting Assessment Districts (LLADs). Currently there are 26 active Landscape and Lighting Assessment Districts (LLADs). They include primarily landscape medians, village entrances, beltways, and several parks. LLADs are independently budgeted to ensure that assessments match costs. LLADs range in size from small neighborhood landscape entries to large areas that include both parks and landscape medians, such as Promontory Community Park. Funding for the LLADs comes from property owner assessments and a portion known as the *General Contribution*, which comes from the District's General Fund as a Transfer Out expense. This share of funding is described as the Special Benefit (funded by LLAD), and General Benefit (funded by the District's General Fund).

Community Facilities Districts (CFDs): Currently the District has one CFD, Saratoga. CFDs are more commonly known as Mello-Roos and are established to provide funding to maintain parks and facilities in newly developed areas. They are independently budgeted to ensure that assessments match costs.

Facilities. The Facilities Division provides general building maintenance services at Community Park and several outlying parks that have pavilions or restroom buildings, as well as provides staffing and set-up for many internal and external meetings and events. Additionally, Facilities oversees several contracted services including building intrusion and fire monitoring, custodial, HVAC maintenance and repair, security patrol, and various construction projects.



Parks & Recreation Department

Parks and Facilities Division

Narrative

Pools. Pools, which is a part of the Facilities Division, is responsible for managing the equipment operations and maintenance of the District's main aquatic facility, located at Community Park. This facility is used extensively by the Recreation Department for lessons, recreational swim, special interest classes and programs, and local aquatics team (TAZ) and Oak Ridge High School. In addition to the pool, the Division is also responsible for the District's two (2) splash grounds located at Promontory Community Park and Bertelsen Park.



Parks & Recreation Department Parks and Facilities Division Budget Detail

The requested FY23 Parks and Facilities Division budget provides detail to the specific fund areas of Salaries and Benefits, Services and Supplies, and Deferred Maintenance projects. Highlighted below are a couple of the more significant planned projects for FY23:

Bertelsen Park Playground and Structure Replacement – Bertelsen Park Playground was last renovated in 2006. In 2021, the Bertelsen pavilion structure was destroyed by fire. The playground and structure are now both due for replacement with an overall new design that will refresh this highly used park.

Community Pool Coping Stone Replacement – through the pool deck and interior plaster renovation process completed in 2019/2020, it was identified that the coping stones used around the Community Pool were unique and highly efficient. It is planned to have the coping stones fabricated and replaced during FY23 to complete the overall Community Pool renovation project.

For the same reasons as described in other sections of this budget, an increase of approximately 19%, or \$203,581 in the area of Salary and Benefits due to District Parks Department organizational changes.

The Parks Division's Deferred Maintenance projects is a combined increase of 36.53%, or \$302,800 in non-new asset capital projects. Within the combined deferred maintenance projects, the larger projects (>\$10,000) total \$248,540, representing a 43.49% increase over last fiscal year, and smaller deferred maintenance projects (<\$10,000) total \$54,260 for an 11.7% increase over last year.

The Divisions overall Services & Supplies request of \$2.56M, which excludes personnel costs, reflects an increase in overall expenses by \$463,818, or 22.15%, in comparison to FY22.



Parks & Recreation Department

Parks and Facilities Division

Budget Detail

Below summarizes the specific cost areas for each account:

3000 REVENUE – \$475,275

Park Impact Fee Reimbursements were moved to the Planning Department Budget. This will have a budget impact in comparing to prior years with FY22 budgeted at \$68k. In addition, the income from CC&R / LLAD Reimbursements reflects a second year of average decrease mainly due to the re-evaluation of administrative overhead and application submittals. Offsetting the decreases, the District was awarded a \$75,000 grant from El Dorado Water District for new landscaping at Stephen Harris Park utilizing drought tolerant plants. The net effect on revenue for the division is an expected decrease of \$18,630, or -3.77%. Division revenue includes the following sources:

- Reimbursements – \$40,000
- Grant Income - \$75,000
- LLAD Reimbursement – \$87,261
- Rentals – \$273,014
 - Parks - \$25,000
 - Fields - \$175,222
 - Facility - \$8,500
 - Pool - \$45,092
 - Other - \$19,200

4000 BENEFITS AND TAXES – \$357,638

Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation. An increase of \$62,195 (21%) is being forecasted in comparison to FY22.

5011 SALARIES – F/T – \$776,508

Overall, the Division retains 10 full-time staff, including the newly funded Parks Manager position, with a portion of those positions funded through LLAD's and CIP projects. An increase of 24.2% is planned for FY23 in comparison to last year.

5012 SALARIES – P/T – \$123,112

The Division budget for part-time employees utilized across various Divisions to best serve the needs of the District. A reduction of 6.6% is budgeted, due to the reorganization and reassignment of staff to other areas of the District organization.



Parks & Recreation Department

Parks and Facilities Division

Budget Detail

5013 SALARIES – OVERTIME – \$800

The Parks Division anticipates continued limited need for overtime. However, there are funds budgeted for Staff members who occasionally exceed 40 hours per week due to unforeseen circumstances.

5110 CUSTODIAL SUPPLIES - \$31,900

Includes custodial and restroom supplies for all District facilities. For FY23, the amount budgeted slightly increased due to the increased need for sanitation and continued conversion of supplies to green eco-friendly products. The FY23 increased budget is approximately 3% over FY22.

5120 EQUIPMENT SUPPLIES – \$17,800

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. This amount is consistent with the past two (2) years budgeted expenses.

5121 EQUIPMENT SERVICES – \$55,480

Includes contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:

- 13 – Trucks (Parks/Facilities/Pool Maintenance)
- 2 – SUVs (1 - Administration Pool, 1 - Recreation)
- 1 – Large Passenger Van (Recreation)
- 1 – Compliance & Design Review vehicle (funded by CC&R Fund)
- 1 – Dump Truck
- 2 – Tractors
- 6 – Assorted utility vehicles
- 4 – Equipment trailers

5122 HVAC EQUIPMENT SERVICES – \$13,500

Includes the annual service contract, and 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. The budgeted amount is consistent with the past two (2) years expenditures.

5123 KITCHEN EQUIPMENT SERVICES – \$2,200

Includes routine service and possible minor repairs to the equipment listed below, again the budget is consistent with the past several years:

- 4 – Commercial refrigerators/freezers (Gym kitchen (2), gym kitchenette (1), Teen Ctr (1))



Parks & Recreation Department

Parks and Facilities Division

Budget Detail

- 1 – Commercial garbage disposer (Pavilion)
- 2 – Commercial dishwashers (Gym, Pavilion)
- 4 – Commercial microwaves (Gym, Pavilion, Parks (2))
- 1 – Commercial oven/stove (Gym)

5130 FUNCTIONAL SUPPLIES – \$37,500

Includes costs and various hardware supplies for doors, padlocks, and general building maintenance supplies. Budget increase of 36.4% over FY22 is due to increased building and pool maintenance costs.

5131 FUNCTIONAL SERVICES – \$125,500

Includes costs for non-contracted services related to facilities and parks maintenance, and emergency services for plumbing and electrical. The FY23 budget reflects a decrease of nearly 12% over FY22.

5132 GOVERNMENT FEES AND PERMITS – \$18,000

Includes all costs related to inter-governmental fees and permits for the operation of alarm systems, kitchens, aquatic facilities. Budget for FY23 will stay the same as in FY22 due to the continued state inspection costs related to the dam at Bass Lake and other required permits for improvement projects.

5136 PLAYGROUND EQUIPMENT – \$5,000

Includes all parts and equipment necessary to maintain safe and enjoyable playgrounds. Keeping our playgrounds compliant will require numerous minor purchases. This was reduced by almost 17% based on last year's budget.

5137 PARK/FIELD SUPPLIES – \$42,300

This account provides funding toward general field supplies, such as trashcans, benches, signage, ball field bases, tarps, drag mats, and marking paint. This fiscal year includes a variety of improvements that are not included within the Deferred Maintenance Reserve. FY23 reflects a 15% decrease over last year's budget.

5138 IRRIGATION SUPPLIES – \$24,308

All parts related to managing, maintaining and installing irrigation components. A slight increase of 9% is budgeted over last year's amount.



Parks & Recreation Department

Parks and Facilities Division

Budget Detail

5139 SMALL TOOLS – \$9,700

This account covers small tool purchases, which typically includes rakes, brooms, shovels, hammers, pliers, backpack blowers, weed eaters and other similar items. Several small day-to-day tools need replacing.

5140 LANDSCAPE SUPPLIES – \$70,553

FY23 reflects a small 9% increase due to rising costs. The Department utilizes this account for upkeep of naturally occurring landscape materials such as soil mixes and decomposed granite, plants, trees, bark, rock, hardware, sod and other such items.

5142 CONTRACT SERVICE – \$1,457,210

In addition to services provided directly by Division employees, there are various contracted services that are managed and overseen. There is an increase to the overall Contract Service budget (44.58%) due to the addition of the ASR contract for Community Park and additional Athletic Field repair and neighborhood aquatic management expenses. Other contract service work budgeted includes athletic field maintenance activities (aerating, fertilizer application, and topdressing), and New York Creek maintenance. In FY23, the Division is entering into a Consolidated Services Agreement for contract administration and compliance services covering the major subcontracted services including; Custodial, Landscape Maintenance, Security, Building Monitoring, Non-mechanical Weed Abatement, and Pool & Aquatic Management services. A total list of services provided to the District are listed below:

- Custodial – \$154,025
- Pest Control – \$5,700
- Elevator – \$1,400
- Electronic Key Cloud Based Service - \$2,473
- Solar Panel & Equipment Service - \$10,000
- Building Intrusion and Fire Monitoring – \$15,000
- Security Patrol Services, including ASR – \$113,941
- RUSD – Marina/Lake Forest Joint Use Contract – \$13,929
- Specialized Pool Services – \$8,500
- Pool Maintenance Services – \$72,959
- Landscape Maintenance Contract – \$321,229
- Aquatic Management of Village Green Pond/Governor Pond – \$97,044
- Neighborhood Parks, Landscape Enhancements - \$36,700
- Annual Weed Abatement (non-mechanical) – \$18,956
- Annual Weed Abatement (mechanical)- \$10,356
- Maintenance Work Order software – \$20,000



Parks & Recreation Department

Parks and Facilities Division

Budget Detail

- WiFi (Irrigation Controllers) - \$4,800
- Gym floor resurfacing- \$6,700
- Consolidated Contract Administration-\$239,297
- Stephen Harris landscape renovation - \$150,000
- Other one-time contracts include:
 - Fungus/Pre/Post-Emergent/Grubs - \$26,000
 - Aerating - \$8,000
 - Dethatching-Athletic Fields-\$30,500
 - Athletic Fields Landscape Enhancements -\$28,500
 - Topdressing of Athletic Fields - \$35,400
 - NY Creek Clean-up - \$10,000
 - Sellwood Field road work and dust suppression - \$13,000
 - Contingency expense for unexpected work - \$2,800

5150 CHEMICAL SUPPLIES – \$96,180

This account consists of:

- Pool and Spray Ground Chemicals – \$56,680
- Pesticides and Fertilizers – \$39,500

5151 VANDALISM – \$6,500

Allowance for unforeseen damage(s) to District property.

5153 DEFERRED MAINTENANCE/REPLACEMENT (UNDER \$10,000) – \$54,260

The deferred maintenance projects for FY23 consist of several small projects across District General Fund parks and facilities. Those projects are listed within the Capital Projects portion of this budget with an increase of 11.69% or \$5,681.

5160 OFFICE SUPPLIES – \$1,200

Office supplies such as copier paper, folders, binders, tape, filing systems and writing tools. Reduced based on Division usage.

5171 PROFESSIONAL SERVICES – \$60,000

Professional service expenses are budgeted for miscellaneous professional services such as architectural work when exploring potential projects and implementing document imaging services. An increase of 33.33% has been budgeted to fund a full Browning Reserve update study in FY23.



Parks & Recreation Department

Parks and Facilities Division

Budget Detail

5180 DUES AND PUBLICATIONS – \$630

Includes expenses for subscriptions to professional trade publications, memberships, and certification renewal.

5190 ADVERTISING AND LEGAL NOTICE – \$2,000

Advertising bids and legal notices.

5200 STAFF TRAINING – \$14,480

Staff training continues to be an important element for effective operations and in many cases is required to maintain certification. These funds cover all expenses related to CPRS Irrigation Classes, Parks and Recreation Professional Certification(s), Maintenance Management School, Pool Safety Courses, Playground Safety Certification, and Conference(s).

5201 EMPLOYEE APPRECIATION – \$2,000

Includes Division employee recognition and appreciation programs, which include employee luncheons, team building activities, longevity recognition, and other functions.

5202 LOCAL MEETINGS – \$500

Includes expenses related to local meetings, including refreshments for meetings that the Division hosts primarily related to Parks or Facilities operations.

5210 MILEAGE AND TRAVEL – \$3,600

Includes travel reimbursement for staff vehicle allowance and other travel related expenses.

5220 FUEL EXPENSE – \$43,738

The Division is committed to reducing the funds utilized to cover fuel related expenses by practicing more efficient trip travel during the course of business. An increase of \$7,238 however has been budgeted based on actual expenses accrued in FY21, and sustained higher fuel costs.

5230 RENTAL EQUIPMENT – \$17,800

Includes the Division's portion of the copier lease, along with other specialty rentals such as for trenchers, excavators, and scissor lifts. Rental costs are drive by the continued need to service solar panels, lights, and security equipment.

5231 RENTAL FACILITIES – \$1,000

This expense primarily consists of portable toilet rentals which has decreased by requiring sport league groups to secure their own portable toilets.



Parks & Recreation Department
Parks and Facilities Division
Budget Detail

5240 PRINTING – \$2,000

Allowance for project plans printing and other Parks Department printing needs.

5241 UTILITIES – PHONE/COMMUNICATION- \$6,900

These costs include service charges for Division telecommunications.

5242 UTILITIES - WATER – \$197,823

Includes water and sewer fees for all District parks and facilities. Increase of \$36,262, or 22.4% over FY22 driven by increased water costs, and additional neighborhood parks coming on-line in FY23.

5243 UTILITIES - GAS – \$35,000

The Division supports all District expenses related to natural gas and propane needs, primarily for heating the pool. An increase of approximately 52% is anticipated for FY23. The increase is tied to actual expenditures in FY20/21 which were un-naturally low expenditures during COVID, and may be adjusted in future year(s) to account for actual expenditures.

5244 UTILITIES - ELECTRIC – \$95,613

District expenses for electricity. The FY 23 budgeted amount is a reduction of \$59,322, or 38% of FY22 budgeted expense. The District continues to realize electric cost savings from the solar power energy generation from Community Park and Promontory Park.

5255 SAFETY EXPENSES – \$5,950

Includes all personal protective equipment, such as steel toe boots, hard hats, and high visibility vests.

5525 RENOVATION – \$42,000

Includes the replacement of the weir dam at Governor Park.

5560 DEFERRED MAINTENANCE/REPLACEMENT (OVER \$10,000) – \$248,540

Deferred maintenance projects for FY23 are up approximately 44% in comparison to FY22. For FY23, six (6) larger (over \$10,000) projects are planned in comparison to the 6 medium-large projects budgeted for in FY22. Projects this year include Skate Park Booth Replacement, Pool Cover Replacement, Parking Lot Asphalt Overlay and Painting at Jeff Mitchell Field, Turf Replacement at Art Weisberg Park, and replacement of 3 ageing Parks trucks. A full list of the projects are provided within the Capital Projects portion of this budget.



Parks & Recreation Department
Parks and Facilities Division
Budget Detail

5600 TRANSFERS OUT – \$407,338

This is the General Fund contribution to:

1. The District contributes toward every LLAD to cover the General Benefit portion of that LLAD. Each LLAD has a Specific Benefit, which is the portion of benefit that then translates into the property assessment amount levied to property owners of an LLAD.



Budget Summary

General Fund-Parks



Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Revenue							
CC&R Reimbursement	\$ 83,855	\$ 7,334	\$ 17,031	\$ 17,031	\$ -	\$ (17,031)	-100.00%
Reimbursement	\$ 63,635	\$ 62,928	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
Impact Fee Reimbursement	\$ 66,550	\$ 57,813	\$ 68,000	\$ 68,000	\$ -	\$ (68,000)	-100.00%
LLAD Reimbursement	\$ 423,898	\$ 75,352	\$ 162,782	\$ 162,782	\$ 87,261	\$ (75,521)	-46.39%
Park & Facility Rentals	\$ 130,010	\$ 201,002	\$ 206,092	\$ 206,092	\$ 273,014	\$ 66,922	32.47%
Transfers In	\$ 26,017	\$ 5,708	\$ -	\$ -	\$ -	\$ -	0.00%
Grant Income	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	0.00%
Revenue Total	\$ 793,966	\$ 410,137	\$ 493,905	\$ 493,905	\$ 475,275	\$ (18,630)	-3.77%
Revenue	\$ 793,966	\$ 410,137	\$ 493,905	\$ 493,905	\$ 475,275	\$ (18,630)	-3.77%
Expense							
Payroll Tax Expense	\$ 60,526	\$ 68,863	\$ 63,053	\$ 59,610	\$ 71,840	\$ 8,787	13.94%
Employee Benefits	\$ 145,898	\$ 139,424	\$ 139,056	\$ 139,056	\$ 165,370	\$ 26,314	18.92%
Retirement	\$ 56,611	\$ 50,950	\$ 44,066	\$ 44,066	\$ 54,468	\$ 10,402	23.61%
Life Insurance	\$ 1,937	\$ 1,872	\$ 2,028	\$ 2,028	\$ 2,028	\$ -	0.00%
Workers Compensation	\$ 25,046	\$ 46,474	\$ 47,240	\$ 47,240	\$ 63,932	\$ 16,692	35.33%
Salary Expense-Full Time	\$ 676,454	\$ 701,787	\$ 625,433	\$ 580,433	\$ 776,508	\$ 151,075	24.16%
Salary Expense-Part Time	\$ 33,229	\$ 104,273	\$ 131,803	\$ 121,803	\$ 123,112	\$ (8,691)	-6.59%
Overtime Expense	\$ 415	\$ 488	\$ 1,798	\$ 1,798	\$ 800	\$ (998)	-55.51%
Salary and Benefits Total	\$ 1,000,115	\$ 1,114,131	\$ 1,054,477	\$ 996,034	\$ 1,258,058	\$ 203,581	19.31%
Temporary Labor	\$ 79,359	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Custodial Supplies	\$ 25,789	\$ 36,677	\$ 30,900	\$ 30,900	\$ 31,900	\$ 1,000	3.24%
Equipment Supplies	\$ 61,197	\$ 17,568	\$ 18,600	\$ 18,600	\$ 17,800	\$ (800)	-4.30%
Equipment Services	\$ 39,414	\$ 42,667	\$ 50,980	\$ 55,980	\$ 55,480	\$ 4,500	8.83%
HVAC-Equipment Services	\$ 9,644	\$ 24,912	\$ 13,500	\$ 43,500	\$ 13,500	\$ -	0.00%
Kitchen Equipment	\$ 326	\$ 683	\$ 1,500	\$ 1,500	\$ 2,200	\$ 700	46.67%
Functional Supplies	\$ 37,555	\$ 37,117	\$ 27,500	\$ 27,500	\$ 37,500	\$ 10,000	36.36%
Functional Services	\$ 761	\$ 5,557	\$ 142,050	\$ 142,050	\$ 125,500	\$ (16,550)	-11.65%
Government Fees & Permits	\$ 13,781	\$ 12,021	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.00%
Playground Equipment	\$ 4,063	\$ 2,680	\$ 6,000	\$ 6,000	\$ 5,000	\$ (1,000)	-16.67%
Park/Field Supplies	\$ 30,808	\$ 41,634	\$ 50,000	\$ 50,000	\$ 42,300	\$ (7,700)	-15.40%
Irrigation Supplies	\$ 16,344	\$ 19,241	\$ 22,300	\$ 22,300	\$ 24,308	\$ 2,008	9.00%
Small Tools	\$ 3,938	\$ 5,330	\$ 9,600	\$ 9,600	\$ 9,700	\$ 100	1.04%
Landscape Supplies	\$ 42,161	\$ 13,861	\$ 64,720	\$ 64,720	\$ 70,553	\$ 5,833	9.01%
Contract Service	\$ 974,687	\$ 1,041,768	\$ 1,007,879	\$ 1,117,879	\$ 1,457,210	\$ 449,331	44.58%
Chemical Supplies	\$ 86,049	\$ 56,170	\$ 96,600	\$ 76,600	\$ 96,180	\$ (420)	-0.43%
Vandalism	\$ 1,493	\$ 7,432	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.00%
Deferred Maintenance <10000	\$ 78,325	\$ 136,679	\$ 48,579	\$ 48,579	\$ 54,260	\$ 5,681	11.69%
Office Supplies	\$ 1,333	\$ 1,434	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
Office Services	\$ -	\$ 164	\$ -	\$ -	\$ -	\$ -	0.00%
Postage	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Professional Services	\$ 73,880	\$ 134,017	\$ 45,000	\$ 50,000	\$ 60,000	\$ 15,000	33.33%
Dues & Publications	\$ 890	\$ 99	\$ 630	\$ 630	\$ 630	\$ -	0.00%
Advertising & Legal Notice	\$ 3,316	\$ 5,786	\$ 2,500	\$ 2,500	\$ 2,000	\$ (500)	-20.00%
Staff Training	\$ 10,287	\$ 5,442	\$ 14,100	\$ 14,100	\$ 14,480	\$ 380	2.70%
Employee Appreciation	\$ 123	\$ 667	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Local Meetings	\$ 290	\$ 261	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Mileage & Travel	\$ 4,847	\$ 4,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	0.00%
Fuel Expense	\$ 20,514	\$ 26,293	\$ 36,500	\$ 36,500	\$ 43,738	\$ 7,238	19.83%
Rental-Equipment	\$ 14,565	\$ 17,532	\$ 15,852	\$ 17,852	\$ 17,800	\$ 1,948	12.29%
Rental-Facilities	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Printing	\$ 7,186	\$ 645	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Telephone Expense	\$ 7,276	\$ 7,707	\$ 8,400	\$ 8,400	\$ 6,900	\$ (1,500)	-17.86%
Water Expense	\$ 116,792	\$ 147,760	\$ 161,561	\$ 161,561	\$ 197,823	\$ 36,262	22.44%
Utility: Gas	\$ 34,009	\$ 15,799	\$ 23,000	\$ 43,000	\$ 35,000	\$ 12,000	52.17%
Utility: Electric	\$ 110,851	\$ 127,589	\$ 154,936	\$ 154,936	\$ 95,613	\$ (59,323)	-38.29%
Safety Expenses	\$ 16,888	\$ 4,519	\$ 6,320	\$ 6,320	\$ 5,950	\$ (370)	-5.85%
Services and Supplies Total	\$ 1,928,749	\$ 2,002,512	\$ 2,094,306	\$ 2,246,306	\$ 2,558,124	\$ 463,818	22.15%

Budget Summary
General Fund-Parks

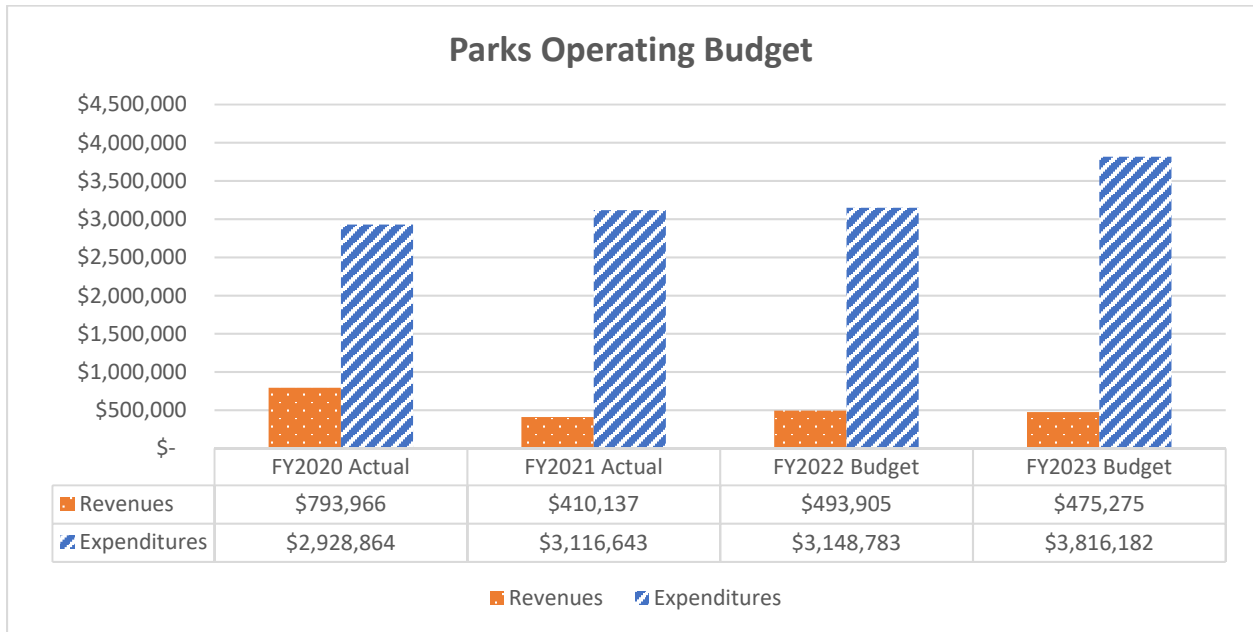


Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Land Acquisition	\$ 1,128,619	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Renovation	\$ -	\$ -	\$ 43,800	\$ 193,800	\$ 42,000	\$ (1,800)	-4.11%
Equipment & Vehicles	\$ 43,453	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance >10000	\$ 1,301,693	\$ 106,470	\$ 173,205	\$ 137,943	\$ 248,540	\$ 75,335	43.49%
Capital Expenditures Total	\$ 2,473,765	\$ 106,470	\$ 217,005	\$ 331,743	\$ 290,540	\$ 73,535	33.89%
Transfers Out	\$ 998,922	\$ 393,563	\$ 484,489	\$ 484,489	\$ 407,338	\$ (77,151)	-15.92%
Transfers Out Total	\$ 998,922	\$ 393,563	\$ 484,489	\$ 484,489	\$ 407,338	\$ (77,151)	-15.92%
Expense	\$ 6,401,550	\$ 3,616,676	\$ 3,850,277	\$ 4,058,572	\$ 4,514,060	\$ 663,783	17.24%
Net	\$ (5,607,585)	\$ (3,206,539)	\$ (3,356,373)	\$ (3,564,668)	\$ (4,038,785)	\$ (682,413)	20.33%

Chart No. 8

Parks Department 4-Year Comparison



*Operating Revenue and Expenditures do not include transfers in/out or capital expenditures

Parks & Facilities Division

Capital Equipment & Deferred Maintenance

This FY23 budget is budgeted with a 33.9% increase over FY22, with a list of notable medium-large sized deferred maintenance projects. Projects planned for FY23 that fall within the Deferred Maintenance Project list include:

- Replacement of 3 Parks Service Trucks,
- Stephen Harris Park landscape replacement
- Jeff Mitchell Field asphalt overlay and painting
- Gymnasium/Resident Services HVAC system repair

The projects listed above are recommended for the immediate upcoming fiscal year FY23, and are described in detail below.

PARKS DEPARTMENT SERVICE VEHICLE REPLACEMENT – \$126,000

The Parks Department has 17 service vehicles that have over 10 years in active service. Several vehicles were due to be replaced in previous budget years, but had been deferred to extend their useful life. Three of these vehicles have reached the point where they are incurring very high maintenance, repair, and operational costs, and need to be replaced.

DEPUTY JEFF MITCHELL FIELD ASPHALT OVERLAY AND PAINTING – \$76,980

The current parking lot and access road surface from Bertelsen Park down to Deputy Jeff Mitchell field is in poor condition and has not had any significant repairs since it was built. This project entails grinding and resurfacing of the existing asphalt road, and repainting of the curbs and striping the parking stalls.

GYMNASIUM/RESIDENT SERVICES HVAC SYSTEM REPAIR – \$22,376

The existing HVAC system which heats and cools the gymnasium, Adventure Zone classroom, Recreation Department offices, and resident services office has had ongoing reliability issues which has impacted both heating and cooling of this highly used community and District space.

A full list of the General Fund budgeted deferred maintenance projects planned for FY23 is provided below: *(For a list of the deferred maintenance projects planned for LLAD areas, refer to the Landscape Lighting Assessment Districts section of the budget).*



Parks & Facilities Division

Capital Equipment & Deferred Maintenance

CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET GENERAL FUND FISCAL YEAR 2023

Account	Fund	Deferred Maintenance Project	Budget
Building	5500 5153	Paint Interior Spaces	\$9,314
Building	5500 5153	HVAC Ongoing Repairs/Services	\$22,376
Buildings	5500 5560	Skate Park Booth Replacement	\$11,772
Pools	5600 5153	Replace Gutter Covers	\$2,897
Pools	5600 5560	Pool Cover Replacement	\$10,428
Athletics Fields	5700 5153	Allan Lindsey Park Paint Wrought Iron Fencing	\$896
Athletics Fields	5700 5153	JMF Irrigation Supplies	\$1,312
Athletics Fields	5700 5153	Community Park - Dugout Benches	\$5,000
Athletics Fields	5700 5153	JMF - Parking Lot Asphalt Overlay and Painting	\$76,980
Parks	5800 5153	Community Park Walkway Repair	\$1,390
Parks	5800 5153	Weisberg Park Sidewalk Repairs	\$1,767
Parks	5800 5153	Community Park Playground Fiber Replenishment	\$2,708
Parks	5800 5153	Community Park Paint Wrought Iron Fencing around Playground	\$6,600
Parks	5800 5153	Community Park Paint Wrought Iron Fencing at Pool/Pavilion	\$11,426
Parks	5800 5153	Weisberg Park Turf Renovation	\$11,934
Parks Admin	5900 5560	Replace 3 Parks Trucks	\$126,000

Total General Fund Deferred Maintenance Projects \$302,800



Parks & Recreation Department Recreation Division Narrative

RECREATION DIVISION **(a component of the PARKS & RECREATION DEPARTMENT)**

The Recreation Division is combined with Parks to create the Parks and Recreation Department. The Recreation Division is responsible for the overall development and execution of programming for all ages and stages of residents at the District's spaces and places, otherwise referred to as parks and facilities. Descriptions of categorical programmatic areas are detailed below, concluding with special events.

The Recreation Division is under the leadership umbrella of the Director of Parks & Recreation. Even though these Division budgets are separate, the joint leadership is necessary to allow for smoother operations and a cohesiveness that increases the level of service provided to the Community.

COMMUNITY RESOURCE AND RECREATION GUIDE

The Community Resource and Recreation Guide is produced three times a year: winter/spring (January-April), summer (May-August) and, fall (September-December). It is mailed to every household within the 95762 zip code and hand-delivered to local businesses such as the Serrano Visitor's Center, the El Dorado Hills Public Library, and the California Welcome Center. The publication promotes the District's news, park updates, special events, volunteer information, recreation classes and activities, parks, community resource and community contact list.

ADULT SPORTS

Over 3,000 participants register annually in the District's adult sports program.

Softball - Coed and Men's Division leagues are offered in the spring, summer, and fall. League fees include an umpire, scorekeeper, a new ball for each game, and championship shirt for all players on the champion team. The leagues consist of seven games guaranteed and a single-elimination playoff for the top four teams program. Games are played on the Promontory Adult Softball Field with approximately 45-55 teams registered, totaling up to 800 players. In an effort to increase participation and balance the competition, an additional league will be offered on Tuesday nights catered to the lesser competitive men's teams. The Thursday night league will continue to be offered as a competitive league with higher skilled teams.



Parks & Recreation Department

Recreation Division

Narrative

5x5 Basketball - A Sunday evening eight-week league is coordinated four times throughout the year. League fees include a scorekeeper, league officials, and a championship shirt for all players on the league champion team. Games are in the Gymnasium with approximately 250 players participating on 20-30 teams yearly.

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, with players having the option of paying nightly or purchasing a discounted five visit pass. Throughout the year, this program attracts 1,200 players.

Bocce League - Played at Promontory Community Park on Tuesday mornings and evenings, and Wednesday evenings. This popular sport has spring and fall leagues, with between 37-42 teams and over 300 participants each season (over 600 yearly), making it the largest bocce league of its kind in the greater Sacramento area. Monthly fee-based classes are scheduled for beginner and intermediate players and a new class developed for teams in the league who want to increase their performance.

Pickle Ball - Drop-in Pickle Ball is coordinated Tuesday and Thursday mornings at the gymnasium during the school year. Approximately 15 player's drop-in each day. Fee-based instruction is offered for beginner and intermediate players by Pickle Ball instructor Doug Koch who has 72 participants in his 6 classes annually.

YOUTH SPORTS

Annually, over 2,000 children and nearly 300 adult volunteer coaches participate in District Youth Sports programs. Recreational basketball, flag football, volleyball, and sports camps for children beginning as young as four years old are coordinated and implemented by both District staff and contractors.

Youth Basketball League – This league provides players in grades K - 10th the opportunity to learn and play basketball in a low pressure, recreational setting for beginner to advanced players. Grades K - 2nd play small court while 3rd grade and above play full court. One practice and one game are held weekly for eight weeks per session (Coed in the fall, and Boys and Girls leagues in the winter). Coached by volunteers, the league fee includes a uniform with an NBA team logoed jersey and shorts, picture package including team and individual photos, officials, scorekeepers, and a medal. Approximately 800 youth participate in the winter league and an additional 200 in the fall league.



Parks & Recreation Department

Recreation Division

Narrative

Girls Volleyball League- This league provides girls in 4th - 12th grade an alternative to the highly competitive leagues in the area. Ranging from beginners to advanced players, this 6-v-6 league allows girls to learn and build on existing skills while having fun during the eight-game season. Coached by volunteers, the league fee includes a jersey, picture package including team and individual photos, official, scorekeeper, and a medal. Approximately 400 girls participate yearly.

Youth NFL Flag Football League - Participants learn the basics of football without the contact of the traditional sport. Teams start with practices then play an eight-game season. Included in the cost are an official NFL Jersey, a set of flags, picture package including team and individual photos, officials, scorekeeper and a medal. Increased demand created the need for a spring and fall program for coed grades 2nd through 8th. Approximately 850 youth participate annually.

CONTRACTED SPORTS

Contractors operate the following camps and classes.

U.K. International Soccer Camps - United Kingdom coaches with professional or semi-professional playing experience provide instruction for participants age 4 - 16. The camp is recreational and emphasizes necessary fundamental skills for younger players, progressing up to a more challenging approach on skills and techniques for the older players. The Camp offers a full day or half-day option. Camp fee includes a U.K. International Soccer Camp t-shirt and ball. Three camps are provided throughout the year, one during Spring Break and two during the summer. Three camps will be offered throughout the summer in which 76 half day and 38 full day participants are expected to enroll.

Skyhawks Sports Academy Camps and Clinics – Highly trained coaches provide a variety of different sports camps and clinics with the goal to prepare youth with the skills needed to seamlessly join a league as a first time player or to polish existing skills. The program is for ages 4-13 and offers opportunities to develop skills in Flag Football, Beach Volleyball, Baseball, Track and Field, and Basketball. The year-round clinics are expected to have 260 participants, with an additional 120 participants expected in the seasonal camps.

Adult and Youth Tennis - Whether this is a player's first exposure to tennis or taking their game to the next level, the District has a program to fit those needs. Tennis programming is for ages six years and up, and progresses at a matching pace and skill level. The year-round program is offered at Promontory Community Park on multiple days and times to meet demand.



Parks & Recreation Department

Recreation Division

Narrative

SPORTS SPECIAL EVENTS

Pitch, Hit, & Run - This free event is offered in the spring to align with the Little League and girls softball seasons. This event puts ball players skills to the test to see who can pitch the most accurate, hit the farthest, and run the bases the fastest. Free awards are supplied through Major League Baseball. Volunteers for the local leagues assist full-time staff to implement the event on the day-of the event.

Punt, Pass, & Kick - This free event is offered in conjunction to the NFL Flag Football League. Players put their football skills to test to see who can punt, pass, and kick the football the furthest. Free awards are provided through the National Punt, Pass, & Kick program. Volunteers from the community assist full time staff to implement the event on the day of the event.

COMMUNITY SPORTS USER GROUP

The Recreation and Parks Divisions collaborate to provide administrative support, field maintenance, and the allocation of use of athletic fields to several sports user groups throughout El Dorado Hills. The El Dorado Hills Little League, El Dorado Hills Youth Lacrosse, El Dorado Hills Soccer Club, Foothill Girls Softball League, and USA Stars Soccer Club all offer youth in the community the opportunity to play in recreational and competitive leagues and require the use of the Districts athletic fields and facilities to support their practices and games. The partnership between the District and these user groups helps provide opportunities to the community that neither entity has the resources to offer on their own.

SPECIAL INTEREST CLASSES

Contract Classes - A wide variety of Special Interest Classes are taught by experienced contracted instructors. Classes are offered year-round and for all ages, abilities and interests. Staff strive to offer a variety of exciting programs to meet the needs and interests of the community. Youth class offerings range from outdoor education, dance (hip hop, jazz, ballet, tap, lyrical and creative movement), cooking classes, child babysitting safety and babysitting CPR, painting, martial arts, coding, chess, art, sewing classes, LEGO robotics, tutoring programs, archery, kayaking and tennis. Adult classes range from First Aid and CPR, Intro to Guitar and Ukulele, photography organization, tai chi, martial arts, yoga, country line dancing, fitness classes and tennis. The District serves over 2,000 participants in over 700 classes.

AQUATICS

Recreation Swim - Recreation swim is open to all ages and abilities in the community and provides access to a 25 yard, 10-lane pool with a 1 & 3-meter diving board, lap swimming lanes,



Parks & Recreation Department

Recreation Division

Narrative

a beach entry, a 6 & under shallow pool, restrooms and outdoor showers. The Community Pool opens for recreation swim on weekends in May through September and is open daily June through August. The hours vary based on the day of the week.

Family Season Swim Passes - Swim passes are designed to allow community members to enjoy the Community Pool without the hassle of paying a daily entry fee. Passes allow families to use the facilities at a discounted rate while spending time together as a family at the pool from mid-May through September.

Group Swimming Lessons – Group lessons are available for swimmers of all ages (starting as young as 9 months) and at any level, from non-swimmer to swim team. Group classes meet for two weeks, Monday - Thursday, for 30 minutes at a time. Class sizes range from 3 - 6 students depending on the lesson level. Swim Instructors are trained and certified under the Swim Lessons University program, which focuses on each student's individual progression of skills, techniques and drills.

Private Swimming Lessons - Private swim lessons are ideal for youth and adults seeking one-on-one instruction, as well as for those who are not comfortable in a group setting. Private instruction is available to swimmers ages 3 & older, at any level. Private lessons are the most effective way to improve swimming skills through one-on-one instruction. The Swim Instructor tailors the lesson to the specific needs of the student. Classes meet for one week, Monday - Thursday, for 30 minutes.

Masters/Lap Swim - This program provides fitness/lap swimmers of all abilities, ages 16 & older, a dedicated time in the pool. Lap swim is offered beginning in February and continues through October.

Jr. Lifeguard Camp - This program introduces youth, ages 11 - 15 to basic Lifeguarding skills. Participants learn lifeguarding techniques, first aid skills, in-water rescues, and other aquatic safety functions. Each two-week session runs from 9am-3pm and includes daily team building activities, fitness routines, aquatics safety and lots of fun.

Swim Clinics - The Community Pool offers a fall and spring swim clinic for youth that is coached by the Tasmanian Devils Swim Team (TAZ), helping swimmers fine-tune their strokes.

TAZ Swim Team - The Tasmanian Devils Swim Club (TAZ) is an aquatics user group that includes approximately 350 youth participants. Practices and meets are held at Community Pool during the months of April-July. Competitive swimming techniques are taught by coaches and enjoyed



Parks & Recreation Department

Recreation Division

Narrative

by swimmers of all competitive abilities. TAZ group operates on the parameters of a Memorandum of Understanding with the CSD, providing advanced swim training to community youth.

Special Events - “April Pool’s Day”, scheduled on the 4th Saturday of the month, provides free opportunities for customers to learn about Water Safety, test out the pool and programs, and ask questions about the summer while aquatics staff are on-hand. The “Aqua Egg Hunt” takes place the Saturday before Easter. With various floating and scattered eggs in the pool, participants of any age can enjoy this event with a chance to win prizes. The Aqua Bunny makes an appearance and is available for pictures. The Floating Pumpkin Patch event takes place in October and is our ‘season ender’ before the pool shuts down for the off-season. This event includes various pumpkins in different shapes and sizes floating in the pool for participants to choose from. Once participants choose their pumpkin, they can take it to the decoration station or leave it blank to take home. Participants get to enjoy one last Recreation Swim with pumpkins, music and fun.

Birthday Parties & Pool Rentals - The Community Pool is available for private parties and special occasions. Rentals are ideal for large parties such as birthdays, company picnics, and youth outings. Rentals require a two-hour minimum with use of both the kiddie and main pool or just one pool with an optional BBQ use add-on. Birthday party packages at the pool are designed for smaller parties and include entrance for up to 10 children, a designated shaded area and an event coordinator for games and activities. Rentals and Birthday Parties are available on the weekends and some weekdays.

A Night at the Pool - Guests 21 & over will have an opportunity to relax poolside at the Community Pool for an evening filled with music, drinks, dancing, and appetizers. Participants will be able to enjoy the pool’s tranquil ambiance while having a fun night out with friends.

Float & Fit – Float & Fit is a one-of-a-kind group exercise class, with all movements performed on an inflated floating fitness mat. An instructor guides participants through an innovative workout on the water, effectively building core strength, endurance, and balance. Float & Fit classes are made possible through a partnership of the CSD & Marshall Medical Center. The aquatics division plans to implement Float & Fit classes in the summer of 2022.

Water Aerobics – The Water Aerobics program is versatile for any fitness ability and helps improve balance, body toning, endurance, strength and cardiovascular fitness. Fitness equipment is provided by the CSD and includes water dumbbells and aqua fitness belts. The aquatics division plans to implement Water Aerobics classes in the fall of 2022.



Parks & Recreation Department

Recreation Division

Narrative

YOUTH AND TEEN SERVICES

Youth After School Program – Adventure Zone serves children in Kindergarten-Fifth grade (5 - 12 years) and is open afterschool Monday - Friday. Youth participate in a variety of activities including arts & crafts, games, sports, science, cooking, and more. Daily attendance averages 20 - 30 participants with staffing ratio 8/1.

Holiday Break Day Camps – Adventure Zone offers Day Camps during school breaks (Christmas and Spring Break). Camp hours are 7:30 am - 5:30 pm with scheduled sports, crafts, games, and unstructured play, as well as optional field trips for an additional fee. Average daily attendance ranges from 30 - 50 participants.

Youth Summer Day Camp – Adventure Zone Summer Day Camp operates weekdays for 10-12 weeks from 7:00 am - 6:00 pm. The summer camp program includes; swimming; crafts; sports; games; science; cooking; guest speakers; special events and; additional activities that correspond with weekly themes. Staffing to participant ratio is 8/1.

Teen Center - The TEENZ Center serves middle schoolers, Monday - Friday during after school hours. The facility has a computer lab, big screen TV's, video game stations, air hockey, foosball, and a designated homework area. Participants socialize with friends; enjoy crafts; games; and a variety of indoor and outdoor sports.

Leader in Training (LIT) Program - Teens interested in becoming a future Adventure Zone team member may register for the LIT Program. Teens will participate in ongoing training and hands-on experience to prepare them to be future team members/work in the field of recreation.

Skate Park –The Skate Park is open year-round (weather and air quality permitting) for the community to enjoy. The Skate Park provides a fun & positive environment for children and adults to enjoy their need for extreme sports. Staff are scheduled during hours of operation, which shift throughout the year. During the school year, the park is open for weekday hours after school and into the evening. During the summer, Skate Park hours adjust to mornings through evenings shifts due to warmer weather. Weekend hours are consistent throughout the year, opening late morning through the evening.

SENIOR PROGRAMS

Since 2006, the District has collaborated with El Dorado County to provide programs and on-site staff at the County's El Dorado Hills Moni Gilmore Senior Center. The Gilmore Senior Center is



Parks & Recreation Department

Recreation Division

Narrative

open weekdays 8:00 am - 4:00 pm, and occasionally in the evening. The facility includes computer access, two game rooms, a social room, a commercial kitchen, a computer room, and a multi-purpose/cafe room. The District coordinates a variety of programs, including fitness classes for all abilities, social activities, card games, language classes, discussion groups, cultural arts, music, computer/smart phone education, and guest speakers. Programs occur daily, weekly, and monthly; some are free, while others are fee-based.

Year-round weekly programs include Pinochle, Painting Pals, Knit & Chat, Bridge, Strength & Balance, Zumba Gold, Walking Group, Morning Workout, Think You Can't Exercise, Bingo, Cribbage, and Hand & Foot. Regular monthly program offerings include, Movies of the Month, Trivia Hour, Computer User Group, Caregiver Support Groups, Time to Talk Sports Group, Stamp Club, and Corn Hole Tournaments. A 6-week Gardening class is offered in the spring. A variety of guest speakers on senior mental/physical health, fraud, local wildlife, local and international history, healthy aging, fire safety, and community-related issues are scheduled regularly.

Special events at the Gilmore Senior Center include St. Patrick's Day, Cinco de Mayo, 4th of July, Veteran's Day, Halloween and New Year's Party. There are also three large special event luncheons hosted in the Gymnasium (Valentine's Day, Oktoberfest and Christmas) that attract over 200 seniors each. These events are offered in partnership with the Senior Support Council.

Special interest classes include Painting, Line Dancing, Cornhole, iPhone and iPhone Camera classes, Language Classes, Memoir Writing, Knit & Crochet, Uber/Lyft, and Educational Lectures.

Senior Services - Gilmore Senior Center staff work collaboratively with El Dorado County to provide programs such as Senior Legal Services, Lunches, Caregiver Support Groups, HICAP Insurance Counseling appointments, Blood Pressure Checks, and various educational programs.

SPECIAL EVENTS

The District proudly offers a variety of special events to the community. The events produced are to support the District's Mission and Vision, support local partners, and involve the community to create a safe and fun environment. The District tailors events to drive community involvement, which is the forefront of creativity and innovation. Special events are a great place to connect with residents and members of surrounding communities or start a new family tradition.

Special Events - Throughout the year, Special Events include a Job Skills Workshop, Daddy & Me and Mommy & Me Valentine's Dances, Spring into Health & Wellness, Walk & Roll, Easter Egg Hunt, Fishing Derby, Neighborhood Park Parties, Stargazing, National Night Out, Trail Safety &



Parks & Recreation Department

Recreation Division

Narrative

Etiquette, TRY-athlon, Trunk-or-Treat, Breakfast with Santa, Cookies with Santa, and Letters to Santa. Groundbreaking and grand opening events are included as well.

Summer Concerts Series - Three concerts are held during summer months at Community Park. The shows include live music, family friendly activities, and food vendors. Local businesses provide sponsorship funds to support the events.

EDH Summer Fest– This annual family festival at Community Park features live entertainment, inflatables, carnival rides, family activities, and concessions.



Parks & Recreation Department

Recreation Division

Budget Detail

The Recreation Division continues to recover from the residual effects of COVID-19, steadily rebuilding its programs and events, which is reflected in the FY 2023 budget cycle. Below is the budget review of the Recreation Division that is projecting an overall net increase of \$226k (22%) in comparison to the adopted FY 2022 Budget. The reader should understand that the comparisons in this narrative are based on the original adopted budget, as this is a more realistic measurement than using the revised mid-year budget which cut some of the Division's programming revenues and expenditures due to COVID-19 related programmatic changes.

On the revenue side, you will see increases across almost all Recreation Divisions, as Recreation program fees continue to rise to meet cost recovery requirements and recreation program numbers are growing. The CSD's sports programs have started to rebound, with revenues expected to increase \$110k in the coming fiscal year. Special Interest class enrollments are growing, with revenues anticipated to reach \$176k. The Adventure Zone program's attendance is projected to continue to steadily increase post-COVID this upcoming fiscal year, for both the year-round afterschool program and summer camps, with a total expected monetary increase of \$93k. The Aquatics Division is predicting an increased revenue of \$57k, as it continues to expand its programming. Teen Services will resume in the Summer of 2022 with a new "The TEENZ Center" rebranding effort. A revenue decrease is projected in this area in comparison to the prior year's original budget (a decrease of \$37k) as it will take additional resources to rebuild the year-round TEENZ Center afterschool program, and the teen summer camp program is not set to resume until June 2023. While Senior Services program attendance continues to be less than pre-COVID, Recreation staff expects to see these numbers expand, particularly once El Dorado County's lunch program is able to resume services at the Gilmore Senior Center. Overall, revenues in the Recreation Division will increase \$284k.

On the expenditure side, the Recreation Division will see an overall decrease in salary and benefits of \$31k (2%) when comparing to the "original" budget, although it should be noted that this amount is \$92k higher than the "revised" budget, which can be attributed to increase in minimum wage and forecasting the return of recreation programs to closer to pre-pandemic levels. Services and Supplies for the Division will increase by \$88k (13%) due to resuming normal operations within the Recreation Division. Contract services will increase \$42k (18%), a rise that corresponds to Recreation program growth (e.g. additional costs for referees as programs return, more contract classes). Rental Equipment will see a significant rise in the coming fiscal year (\$17k), largely due to the addition of the EDH Summer Fest event.

Overall, the Recreation Division will see a budget net increase of \$226k (22%) in comparison to the FY 2022 Adopted Budget. All budgeted and approved allocations will remain managed under policy parameters, and within Management discretion/authorizations when policy may be unclear.



Parks & Recreation Department

Recreation Division

Budget Detail

3000 REVENUE – \$1,487,828

The Recreation Division offers a variety of classes, events, programs, and services for individuals at any age or stage of their life. Activities produced help to drive the District’s Mission and Vision and involve the community to create a safe and fun environment. Assigned fees are consistent with the Cost Allocation Policy to offset costs. The Recreation Division continues to secure sponsorships to support activities by creating marketing and outreach opportunities. Total revenue projected is \$1,487,828 and is comprised of the following:

- Event Vendors - \$4,500
- Sponsorships - \$35,000
- Youth Services - \$295,530
- Sports Programs - \$594,559
- Special Interest Classes - \$176,435
- Special Events - \$39,300
- Aquatic Programs - \$294,241
- Senior Services - \$12,108
- Teen Programs - \$36,155

4000 BENEFITS AND TAXES – \$304,704

The Department's cost share of employee retirement programs, health plans, payroll taxes, and Workers' Compensation premiums are budgeted in this account.

5011 SALARIES – F/T – \$597,435

The full-time staff includes a Parks & Recreation Director (50% Parks and 50% Recreation), one Recreation Superintendent, three Recreation Supervisors, and four Recreation Coordinators.

5012 SALARIES – P/T – \$579,443

Part-time and seasonal staff assist in delivering Department programs and services. During summer operations, approximately 115 employees are on the payroll in Recreation.

5120 EQUIPMENT SUPPLIES – \$5,842

Aquatic equipment including, signage for swim lessons and admissions, replacement umbrellas, rescue tubes, lounge chairs, pool deck chairs, and tables. Also included are replacement tables, chairs, and canopies for District special events.

5130 FUNCTIONAL SUPPLIES – \$193,090

Operational supplies to conduct all Division programs. Supplies consist of arts and crafts, decorations, sports equipment, event shirts, awards and prizes, games, lifeguard uniforms, first aid supplies, scorebooks, two-way radios, nametags and lanyards, wristbands, and banners.



Parks & Recreation Department
Recreation Division
Budget Detail

5131 FUNCTIONAL SERVICES – \$41,550

This account will cover the ePact software program, expenses for admission tickets for field trips, sports team and individual photography, and special event inflatable rentals.

5142 CONTRACT SERVICE – \$281,824

Contract Services rendered by enrichment class instructors, graphic designers (recreation guide and e-newsletter), and youth and adult sports officials.

5160 OFFICE SUPPLIES – \$2,010

Office supplies such as copier paper, ink cartridges for desktop printers, folders, binders, tape, file items, and writing utensils.

5161 OFFICE SERVICE – \$120

Document storage for record retention requirements.

5162 POSTAGE – \$10,500

Postage, including direct mailing of the Recreation Guide three times per year to every District resident, post office box and business, and mailing of postcards for special projects or events.

5171 PROFESSIONAL SERVICES – \$79,645

This account reflects fees paid to contracted vendors, including event security, concert sound, lighting and stage, holiday light installation on buildings and trees, and disc jockey services for a variety of events.

5180 DUES & PUBLICATIONS – \$750

This account includes staff renewal dues for professional organizations and publications.

5200 STAFF TRAINING – \$13,720

Staff training is a key component to improve employee performance. CSDA, CPRS, and NRPA webinars, workshops, and events are resources that will be utilized for professional development.

5201 EMPLOYEE APPRECIATION – \$2,225

This account is an allocation for employee appreciation activities in Recreation for part-time and full-time staff.

5210 MILEAGE AND TRAVEL – \$3,400

This account includes the Recreation Superintendent and half the Parks & Recreation Director's vehicle allowance, plus other staff's mileage for District business, including visits to District facilities, schools, and other meetings and events as required.



Parks & Recreation Department
Recreation Division
Budget Detail

5230 RENTAL EQUIPMENT – \$29,880

This account covers the rental of one photocopy machine and equipment rentals for concerts.

5231 RENTAL FACILITIES – \$63,127

Joint Use Agreement payment for Jackson Elementary School Gym, rent to El Dorado County for the Gilmore Senior Center, and facility use fees at various school sites (youth basketball, volleyball, and afterschool enrichment classes). User fees help to offset this cost.

5240 PRINTING – \$55,550

Includes the printing cost of three recreation guides and marketing material, including banners, flyers, and posters for all Division programs.

5241 UTILITIES – PHONE/COMMUNICATION- \$3,000

Includes service charges for Division telecommunication.



Budget Summary

General Fund-Recreation

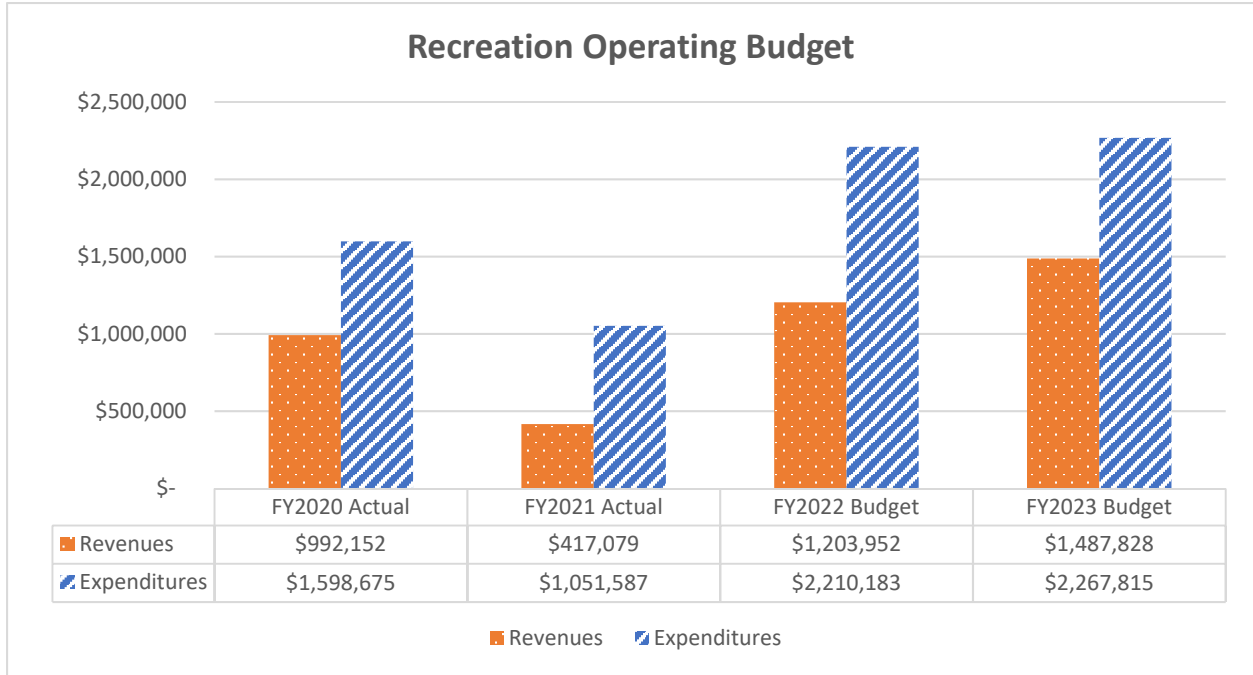


Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Revenue							
Refund Processing Fee	\$ 2,100	\$ (5)	\$ -	\$ -	\$ -	\$ -	0.00%
Event Vendors	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500	4500.00%
Sponsorships	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 35,000	\$ 20,000	133.33%
Donations	\$ 298	\$ 517	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	\$ 7,034	\$ (57)	\$ 7,000	\$ 500	\$ -	\$ (7,000)	-100.00%
Youth Services	\$ 217,857	\$ 134,490	\$ 202,250	\$ 202,250	\$ 295,530	\$ 93,280	46.12%
Sports Programs	\$ 326,794	\$ 92,444	\$ 484,200	\$ 327,310	\$ 594,559	\$ 110,359	22.79%
Special Interest Classes	\$ 206,169	\$ 59,583	\$ 143,530	\$ 143,530	\$ 176,435	\$ 32,905	22.93%
Special Events	\$ 18,252	\$ 3,703	\$ 24,700	\$ 24,700	\$ 39,300	\$ 14,600	59.11%
Aquatics Programs	\$ 144,740	\$ 121,940	\$ 237,567	\$ 237,567	\$ 294,241	\$ 56,674	23.86%
Senior Citizens	\$ 11,845	\$ 1,603	\$ 16,870	\$ 9,395	\$ 12,108	\$ (4,762)	-28.23%
Teen Programs	\$ 53,680	\$ 2,861	\$ 72,835	\$ 13,935	\$ 36,155	\$ (36,680)	-50.36%
Grant Income	\$ 3,384	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 992,152	\$ 417,079	\$ 1,203,952	\$ 974,187	\$ 1,487,828	\$ 283,876	23.58%
Revenue	\$ 992,152	\$ 417,079	\$ 1,203,952	\$ 974,187	\$ 1,487,828	\$ 283,876	23.58%
Expense							
Payroll Tax Expense	\$ 57,133	\$ 52,030	\$ 110,766	\$ 99,605	\$ 105,383	\$ (5,383)	-4.86%
Employee Benefits	\$ 110,458	\$ 84,609	\$ 127,116	\$ 127,116	\$ 128,130	\$ 1,014	0.80%
Retirement	\$ 41,246	\$ 31,439	\$ 45,704	\$ 45,704	\$ 47,216	\$ 1,512	3.31%
Life Insurance	\$ 1,328	\$ 1,274	\$ 1,560	\$ 1,560	\$ 1,560	\$ -	0.00%
Workers Compensation	\$ 10,112	\$ 12,847	\$ 22,067	\$ 22,067	\$ 22,415	\$ 348	1.58%
Salary Expense-Full Time	\$ 405,556	\$ 401,358	\$ 565,599	\$ 550,599	\$ 597,435	\$ 31,836	5.63%
Salary Expense-Part Time	\$ 224,340	\$ 188,605	\$ 639,494	\$ 542,356	\$ 579,443	\$ (60,051)	-9.39%
Overtime Expense	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salary and Benefits Total	\$ 850,186	\$ 772,161	\$ 1,512,307	\$ 1,389,008	\$ 1,481,582	\$ (30,724)	-2.03%
Equipment Supplies	\$ 1,910	\$ 800	\$ 5,800	\$ 13,300	\$ 5,842	\$ 42	0.72%
Functional Supplies	\$ 106,076	\$ 57,627	\$ 178,475	\$ 143,960	\$ 193,090	\$ 14,615	8.19%
Functional Services	\$ 28,938	\$ 15,890	\$ 35,600	\$ 33,600	\$ 41,550	\$ 5,950	16.71%
Contract Service	\$ 433,807	\$ 95,342	\$ 239,606	\$ 221,606	\$ 281,824	\$ 42,218	17.62%
Office Supplies	\$ 1,411	\$ 27	\$ 3,860	\$ 3,860	\$ 2,010	\$ (1,850)	-47.93%
Office Services	\$ -	\$ 14	\$ 120	\$ 120	\$ 120	\$ -	0.00%
Postage	\$ 9,235	\$ 10,254	\$ 9,900	\$ 9,900	\$ 10,500	\$ 600	6.06%
Professional Services	\$ 48,132	\$ 25,104	\$ 73,004	\$ 103,004	\$ 79,645	\$ 6,641	9.10%
Dues & Publications	\$ 165	\$ 145	\$ -	\$ -	\$ 750	\$ 750	750.00%
Staff Training	\$ 11,876	\$ 1,649	\$ 14,525	\$ 14,525	\$ 13,720	\$ (805)	-5.54%
Employee Appreciation	\$ 1,439	\$ 356	\$ 2,200	\$ 2,200	\$ 2,225	\$ 25	1.14%
Local Meetings	\$ -	\$ 301	\$ -	\$ -	\$ -	\$ -	0.00%
Mileage & Travel	\$ 4,720	\$ 2,800	\$ 7,950	\$ 7,950	\$ 3,400	\$ (4,550)	-57.23%
Rental-Equipment	\$ 9,967	\$ 8,900	\$ 12,620	\$ 22,620	\$ 29,880	\$ 17,260	136.77%
Rental-Facilities	\$ 52,780	\$ 16,338	\$ 67,691	\$ 64,206	\$ 63,127	\$ (4,564)	-6.74%
Printing	\$ 32,478	\$ 40,671	\$ 43,525	\$ 43,525	\$ 55,550	\$ 12,025	27.63%
Telephone Expense	\$ 5,555	\$ 2,617	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Scholarships Awarded	\$ -	\$ 479	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -	0.00%
Services and Supplies Total	\$ 748,488	\$ 279,426	\$ 697,876	\$ 687,376	\$ 786,233	\$ 88,357	12.66%
Expense	\$ 1,598,675	\$ 1,051,587	\$ 2,210,183	\$ 2,076,384	\$ 2,267,815	\$ 57,632	2.61%
Net	\$ (606,523)	\$ (634,509)	\$ (1,006,231)	\$ (1,102,197)	\$ (779,988)	\$ 226,243	-22.48%

Chart No. 9

Recreation Department 4-Year Comparison



*Operating Revenue and Expenditures do not include transfers in/out or capital expenditures

Capital Improvement Projects

Planning Department

Narrative & 10-Year Plan

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

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

GENERAL FUND

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

PARK IMPACT FEE

A charge to developers for the cost of park improvements needed to serve a new development. Park Impact Fees (PIFs) provide up-front financing for the expansion of public facilities needed to serve a new development. The District seeks to update this fee structure on an annual basis by way of applying a CPI (Consumer Price Index) adjustment to assist in keeping the fee current with the price of development. The PIFs effective as of June X, 2022 are listed below and are paid with the application for a building permit:

- Single Family \$12,347
- Multi-Family \$ 8,149
- Age Restricted \$ 7,215
- Single Family-Serrano \$ 6,601
- Multi-Family-Serrano \$ 4,356
- Age Restricted-Serrano \$ 3,829

Park Impact Fee revenues are predicted to decline approximately 23% in comparison to FY22, and estimated to come in at \$2.6M. This funding will be used for planned park development projects. A few PIF projects planned for completion in FY23 include the Blackstone Village Park (aka Valley View Village Park South), anticipated to be completed by the end of calendar year



Capital Improvement Projects

Planning Department

Narrative & 10-Year Plan

2022, at a cost of approximately \$5.7M. Additionally, Saratoga Estates Park and Recreation Trail has started and is expected to be complete by late fall 2022, at an estimated cost of \$2.3M (\$794k of which will be paid by PIFs above the amount the Developer was given in park impact fee credit). Other projects planned for construction include the renovation of Peter Bertelsen Park, at an estimated cost of \$1M, a District Bike Park is also in design with the expectation it will start construction in FY23, with an anticipated cost of \$1.8M, and the Utility Corridor Trail, expected to complete in FY23 also, with an estimated cost of \$581k. The PIF financial report follows immediately after the financial reports for the CIP projects.

QUIMBY IN-LIEU FEE

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

DEBT

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

LANDSCAPE LIGHTING ASSESSMENT DISTRICTS (LLADs)

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

DISTRICT MASTER COMMUNITY FACILITIES DISTRICT (CFD 2019-01)

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



Capital Improvement Projects Planning Department Narrative & 10-Year Plan

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

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

OTHER

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

CAPITAL IMPROVEMENT PROJECTS

FISCAL YEAR 2022/2023

An expanded approach to the 5-year Capital Improvement Plan was taken for FY20, to better outline the larger park development projects that are anticipated to take several years to complete, for example, Bass Lake Regional Park and a multi-generational Community Center and Aquatics Complex. The 10-year CIP identifies those projects planned to be initiated and/or completed within the next 10 years, along with their associated budgets. Capital projects that are active and previously funded include:

- Digital Signage and Site Renovations at EDH Community Park
- Bike Park (*previously Bikeways*)
- Utility Corridor Trail (*previously Trails*)
- Blackstone Village Park (*aka Valley View Village South*)
- Heritage Village Park (*potential bocce court renovation*)
- Saratoga Trailhead, Trail, Park and Open Space
- Bass Lake Regional Park
- Multigenerational Community Center and Sports Complex South of Hwy 50
- Bell Ranch Parks (1 of 2)



Capital Improvement Projects

Planning Department

Narrative & 10-Year Plan

An additional new project that is requested as part of the FY23 annual budget is Peter Bertelsen Park Renovation, which would replace the wooden pavilion structure lost to fire damage in 2021, add a free-standing restroom building, along with replacing and expanding the splashground.

CIPs funds carry forward through fiscal years until the project is complete. The projects listed above are described in more detail below and reflect total project budget, as well as those funds anticipated to carry forward from FY22, and any additional funding requested for FY23.

948 DIGITAL SIGNAGE AND SITE RENOVATIONS AT EDH COMMUNITY PARK – \$294,548

This is for the continuation of processing the necessary County application(s), design, construction, and installation of a digital monument sign at the corner of Harvard Way and El Dorado Hills Boulevard to replace existing wood and banner style signage. The project has been in a “hold” pattern for application/permitting with El Dorado County due to variance/zoning amendment requirements. The District is also pursuing County approval for various additions to Community Park, such as: a new Administrative Building, expanded Aquatics Center, and expanded parking. Funds carrying forward from FY22 are estimated to be \$94k, with an additional \$200k requested for FY23. Funding for these projects will be paid for by Park Impact Fees, as well as a portion assigned to General Fund.

954 BIKE PARK (previously Bikeways) – \$1,730,764

Through the District’s Master Plan process, bikeways and trails continue to rank as a high priority to the El Dorado Hills Community. The Bike Park CIP, previously established to identify bike paths/bike use facilities, carries forward approximately \$146k from FY22, with an additional \$1.58M requested for FY23 to complete design, permitting and construct a Bike Park in El Dorado Hills. Funding for this project will be paid for by Park Impact Fees.

955 UTILITY CORRIDOR TRAIL (previously Trails) – \$440,300

The Utility Corridor Trail CIP, previously established as the Trail CIP used for completing signs along New York Creek, has been assigned to refine, design, and construct a trail through the utility corridor heading west of El Dorado Hills Boulevard, past Hensley Circle down to Beatty Drive. This project carries forward approximately \$173k from FY22, with an additional \$266k requested to complete the trail construction in FY23. Funding for this project will be paid for by Park Impact Fees.

958 BLACKSTONE VILLAGE PARK (aka VALLEY VIEW PARK SOUTH) – \$3,475,440

The Blackstone Village Park project was awarded to the KYA Group for construction in December 2020 for \$4,994,872.25. Construction commenced in October 2021. Park construction is expected to complete by end of 2022. Funding carrying forward on this project from FY22 is estimated to be \$3.25M, with a remaining \$229k needed for FY23. Funding of this project will be paid for by Park Impact Fees.



Capital Improvement Projects

Planning Department

Narrative & 10-Year Plan

959 HERITAGE VILLAGE PARK (alteration to Bocce Courts) – \$280,350

Heritage Village Park construction has spanned several fiscal years due to various challenges and is expected to complete in FY22/23 for the District to accept the site from Lennar Homes. An item recognized to be altered after installation is the bocce court design. In comparison to other District courts, the surfacing installed at Heritage is significantly different and will not provide consistent play opportunities for user groups, as well as the general public. The District is considering renovation of these courts to provide the same surfacing and playability as at Promontory Community Park. This would be a project associated with the Heritage Village Park CIP, therefore keeping the project open for FY23. Funding carrying forward on this project from FY22 is estimated to be \$115k, with a remaining \$165k needed for FY23.

961 SARATOGA PARK & RECREATION TRAIL – \$784,000

The Saratoga Estates Park and Recreation Trail construction was awarded in December 2021 for \$2,304,100, with grading activities starting April 2022. It is expected these improvements will be complete by Fall 2022. This project is expected to utilize approximately \$784k additional Park Impact Fee funds beyond the developer's impact fee credit received to construct the public facilities. These funds are estimated to be carried forward from FY22. Funding of this project will be paid for by Park Impact Fees.

962 BASS LAKE REGIONAL PARK – \$3,355,622

Required CEQA analysis will conclude in Spring 2022, with formal approval pending public noticing and acceptance, expected 90-days following. The District awarded a contract for final design, County permitting, and construction drawings and management. In FY23, project approvals will be obtained through El Dorado County and other necessary agencies and construction drawings are prepared for the first phase of development (J Lot H). The cost estimate for developing the overall project nears \$25M. For planning and budgeting purposes, the project is phased over the next several years. An estimated \$1M will carry forward from FY22, with an additional \$2.3M requested for FY23. These funds will be used for professional services, various permitting, and initiating any allowable construction activities. Funds will come from Park Impact Fees, as well as possible CFD funds available for this project.

963 COMMUNITY PARK MULTI-GENERATIONAL CENTER/AQUATIC AND SPORTS COMPLEX (South of Highway 50) – \$301,336

A District Master Plan goal is to deliver a multigenerational community center and sports (aquatics/field sports) complex south of Highway 50. The District is currently seeking opportunities for land acquisition for this project. Approximately \$248k carries forward from FY22, with an additional \$52k requested to continue with high-level concept designing and potential due diligence expenses. Due to several factors, including land acquisition, cost, and design, coupled with the current status of the development of the Bass Lake Regional Park, this



Capital Improvement Projects

Planning Department

Narrative & 10-Year Plan

project has been scheduled to begin construction in the latter years of the 10-year CIP plan. Any costs expended can be allocated to Park Impact Fees.

964 BELL RANCH PARK (SITE 1 of 2) – \$204,626

Bell Ranch Park (Site 1) is located within the Bass Lake Hills Specific Plan. Based on development, it is expected the Specific Plan to deliver near 22 acres of parkland to service the area residents. Bell Ranch Park (Site 1) is located south of Tierra De Dios and Morrison Road and is planned to be a 5 acre park. A concept design was approved in 2018, which will require review prior to soliciting for services to complete construction drawings. An estimated \$99k carries forward from FY22, with an additional request of \$105k for FY23 to cover expected costs for construction drawing preparation. Construction is potentially planned for FY24/25. Funding will be provided through Park Impact Fees.

967 BERTELSEN PARK RENOVATION – \$1,042,531

Peter Bertelsen Park was subject to arson and received significant fire damage resulting in a full demolition of the existing pavilion building and restrooms, while also shutting down operation of the splashground. The planned project renovation will include a new open-air pavilion structure, restrooms, and an expanded splashground. With the major improvements, new site furnishings, pathways and landscape will be needed. A designated portion of the replacement of the pavilion and restroom will be covered by insurance, with the remaining being paid for by a combination of near 60% General Fund and 40% Park Impact Fees.

OTHER CAPITAL PROJECTS

Remaining projects that have been identified, but did not become part of the priority list for FY23 are reflected in the 10-year CIP tables accompanying this narrative. These projects remain in the capital program queue, but are to be considered in a future fiscal year for placement upon that schedule. Reasons for this include: the necessity of maintenance funding mechanisms to have sufficient resident properties paying into that system; sufficient contribution of park development fees/funds, and; certain joint use agreement(s) or other agreements for development and/or maintenance may be a factor.

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



**EI Dorado Hills Community Services District
FY2022/2023 CAPITAL PROJECT BUDGET**

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF) Park Impact Fees (PIF) LLAD Donation/Bond Forecasted Annual Increase*		(see below)	\$ 625,518	\$ 16,484,000 2,600,000	\$ -	\$ -	
CIP #	PROJECT						
948	EDHCSD Community Park Digital Sign (& site improvements) County Use Permit Application/Permitting/Design	109,956		200,548	-	-	310,504
954	Bike Park (previously Bikeways) Construction Drawings/Permitting/Construction	191,463	-	1,584,264	-	-	1,775,727
955	Utility Corridor Trail (EDH-Beatty) (previously Trails) Complete Design/Construction	314,557		266,800	-	-	581,357
958	Blackstone Village Park (aka Valley View Park South) Complete Construction	5,519,663	-	229,922	-	-	5,749,585
959	Heritage Village Park Construction (bocce court renovation)	332,255	-	165,361	-	-	497,616
961	Saratoga Estates * Prior YR Funding forwarded to FY23 PIF Complete Park & Recreation Trail Construction	793,938	-	-	-	-	793,938
962	Bass Lake Regional Park Project Approvals/Construction Drawings/Permitting	1,671,449	-	2,292,843	-	-	3,964,292
963	Multigenerational Community Center/Sports Complex (S Hwy 50) Concept Design/Entitlements	250,000	-	52,339	-	-	302,339
964	Bell Ranch Park (Site 1 of Bass Lake Hills Specific Plan) Confirm design/Construction Drawings	99,271	-	105,355	-	-	204,626
967	Bertelsen Park Site Renovation Design/Construction Drawings/Permitting/Construction	-	625,518	417,013	-	-	1,042,531
	Government Fees 3% of PIF received	N/A		78,000			78,000
	Current CIP Budget	\$ 9,282,553	625,518	5,392,445	-	-	15,300,516
	Remaining Available Funds		\$ -	\$ 13,691,555	\$ -	\$ -	

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

FY2023/2024 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF) Park Impact Fees (PIF) LLAD Donation/Bond Forecasted Annual Increase*		(see below)	\$ 450,000	\$ 13,691,555 1,700,000	\$ -	\$ -	
CIP #	PROJECT						
948	EDHCSD Community Park Digital Sign (& site improvements) Construction Drawings/Permitting/Start Construction	310,504	450,000	650,000			1,410,504
962	Bass Lake Regional Park (Design/Construction PH-1) (\$3M CFD) Construction Drawings/Permitting/Construction	3,964,292		4,500,000		3,100,000	11,564,292
963	Multigenerational Community Center/Sports Complex (S Hwy 50) Concept Design/Entitlements	302,339		250,000			552,339
964	Bell Ranch Park (Site 1 of Bass Lake Hills Specific Plan) Permitting/Construction	204,626		1,800,000			2,004,626
	Trails & Bikeways (Project #1) Identify/Concept Design			150,000			150,000
	Government Fees 3% of PIF received	N/A		51,000			51,000
	Current CIP Budget	\$ 4,781,761	450,000	7,401,000	-	3,100,000	15,732,761
	Remaining Available Funds		\$ -	\$ 7,990,555	\$ -	\$ (3,100,000)	

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

FY2024/2025 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF)		(see below)	\$ 400,000				
Park Impact Fees (PIF)				\$ 7,990,555			
LLAD					\$ -		
Donation/Bond						\$ (3,100,000.00)	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
948	EDHCSD Community Park Digital Sign (& site improvements) Finish Construction	1,410,504	400,000	1,200,000			3,010,504
962	Bass Lake Regional Park (Construction Phase 2) Construction Drawings/Permitting/Construction	11,564,292		7,500,000			19,064,292
963	Multigenerational Community Center/Sports Complex (S Hwy 50) Final Design	552,339		250,000			802,339
	Bass Lake Hills Specific Plan Park (Site 2) Concept Design/Construction Drawings			250,000			250,000
	Trails & Bikeways (Project #1) Construction	150,000		300,000			450,000
	Renovation of Existing Parks/Facilities Inventory (Project #1) Identify/Concept Design			150,000			150,000
	Government Fees 3% of PIF received	N/A		51,000			51,000
	Current CIP Budget	\$ 13,677,135	400,000	9,701,000	-	-	23,778,135
	Remaining Available Funds		\$ -	\$ (10,445)	\$ -	\$ (3,100,000)	

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

FY2025/2026 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF)		(see below)	\$ 400,000				
Park Impact Fees (PIF)				\$ (10,445)			
LLAD					\$ -		
Donation/Bond						\$ (3,100,000.00)	
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
962	Bass Lake Regional Park (Design/Construction Phase 3) Construction Drawings/Permitting/Construction	19,064,292		3,300,000			22,364,292
963	Multigenerational Community Center/Sports Complex (S Hwy 50) Construction Drawings	802,339		1,900,000			2,702,339
	Bass Lake Hills Specific Plan Park (Site 2) Construction	250,000		3,200,000			3,450,000
	Valley View Village Park (Site 2) Design/Construction Drawings			250,000			250,000
	Trails & Bikeways (Project #2) Identify/Concept Design			150,000			150,000
	Renovation of Existing Parks/Facilities Inventory (Project #1) Construction Drawings/Permitting/Construction	150,000	400,000	600,000			1,150,000
	Government Fees 3% of PIF received	N/A		51,000			51,000
	Current CIP Budget	\$ 20,266,631	400,000	9,451,000	-	-	30,117,631
	Remaining Available Funds		\$ -	\$ (7,761,445)	\$ -	\$ (3,100,000)	

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

FY2026/2027 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF)		<i>(see below)</i>	\$ -				
Park Impact Fees (PIF)				\$ (7,761,445)			
LLAD					\$ -		
Donation/Bond						\$ (3,100,000.00)	
<i>Forecasted Annual Increase*</i>				1,700,000			
CIP #	PROJECT						
962	Bass Lake Regional Park (Design/Construction Phase 4)	22,364,292		4,500,000			26,864,292
	Construction Drawings/Permitting/Construction						
963	Multigenerational Community Center/Sports Complex (S Hwy 50)	2,702,339		7,000,000			9,702,339
	Construction (Phased - 1 of 3)						
	Valley View Village Park (Site 2)	250,000		2,500,000			2,750,000
	Construction						
	Trails & Bikeways (Project #2)	150,000		300,000			450,000
	Construction						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	<i>Current CIP Budget</i>	\$ 25,466,631	-	14,501,000	-	-	39,967,631
	Remaining Available Funds		\$ -	\$ (20,562,445)	\$ -	\$ (3,100,000)	

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

FY2027/2028 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF)		<i>(see below)</i>	\$ 400,000				
Park Impact Fees (PIF)				\$ (20,562,445)			
LLAD					\$ -		
Donation/Bond						\$ (3,100,000.00)	
<i>Forecasted Annual Increase*</i>				1,700,000			
CIP #	PROJECT						
963	Multigenerational Community Center/Sports Complex (S Hwy 50)	9,702,339		10,000,000			19,702,339
	Construction (Phased - 2 of 3)						
	Renovation of Existing Parks/Facilities Inventory (Project #2)	450,000	400,000	600,000			1,450,000
	Construction Drawings/Permitting/Construction						
	Trails & Bikeways (Project #3)			150,000			150,000
	Identify/Concept Design						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	<i>Current CIP Budget</i>	\$ 10,152,339	400,000	10,801,000	-	-	21,353,339
	Remaining Available Funds		\$ -	\$ (29,663,445)	\$ -	\$ (3,100,000)	

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

FY2028/2029 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF) Park Impact Fees (PIF) LLAD Donation/Bond <i>Forecasted Annual Increase*</i>		<i>(see below)</i>	\$ -	\$ (29,663,445)	\$ -	\$ (3,100,000.00)	
				1,700,000			
CIP #	PROJECT						
963	Multigenerational Community Center/Sports Complex (S Hwy 50) Construction (Phased - 3 of 3)	19,702,339		11,000,000			30,702,339
	Renovation of Existing Parks/Facilities Inventory (Project #3) Identify/Concept Design			150,000			150,000
	Trails & Bikeways (Project #3) Construction Drawings/Construction	150,000		300,000			450,000
	Government Fees 3% of PIF received	N/A		51,000			51,000
	<i>Current CIP Budget</i>	\$ 19,852,339	-	11,501,000	-	-	31,353,339
	Remaining Available Funds		\$ -	\$ (39,464,445)	\$ -	\$ (3,100,000)	

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

FY2029/2030 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF) Park Impact Fees (PIF) LLAD Donation/Bond <i>Forecasted Annual Increase*</i>		<i>(see below)</i>	\$ 400,000	\$ (39,464,445)	\$ -	\$ (3,100,000.00)	
				1,700,000			
CIP #	PROJECT						
	Renovation of Existing Park/Facility Inventory (Project #3) Construction Drawings/Permitting/Construction	150,000	400,000	600,000			1,150,000
	Trails & Bikeways (Project #4) Identify/Concept Design			150,000			150,000
	Government Fees 3% of PIF received	N/A		51,000			51,000
	<i>Current CIP Budget</i>	\$ 150,000	400,000	801,000	-	-	1,351,000
	Remaining Available Funds		\$ -	\$ (38,565,445)	\$ -	\$ (3,100,000)	

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

FY2030/2031 CAPITAL PROJECT BUDGET

CAPITAL PROJECT FUNDING SOURCES		PRIOR YR FUNDING	FISCAL YEAR FUNDING REQUEST (FUNDING SOURCE)				TOTAL PROJECT BUDGET
			GF	PIF	LLAD	Donation/Bond/Other	
General Fund (GF)		(see below)	\$ -				
Park Impact Fees (PIF)				\$ (38,565,445)			
LLAD				\$ -			
Donation/Bond					\$ (3,100,000.00)		
Forecasted Annual Increase*				1,700,000			
CIP #	PROJECT						
	Renovation of Existing Park/Facility Inventory (Project #4)			150,000			150,000
	Identify/Concept Design						
	Trails & Bikeways (Project #4)	150,000		300,000			450,000
	Construction Drawings/Construction						
	Government Fees	N/A		51,000			51,000
	3% of PIF received						
	<i>Current CIP Budget</i>	\$ 150,000	-	501,000	-	-	651,000
	Remaining Available Funds		\$ -	\$ (37,366,445)	\$ -	\$ (3,100,000)	

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

Budget Summary

Capital Improvement Projects



Fiscal Year 2023

Account	Description	FY2023 Proposed Budget	
948	Community Park Corner Signs		
	Fund Balance		
2800	Fund Balance	\$	94,000.00
	Fund Balance	\$	94,000.00
	Revenue		
3300	Transfers In	\$	200,548.00
	Revenue	\$	200,548.00
	Expense		
4010	Payroll Tax Expense	\$	215.00
4120	Employee Benefits	\$	385.00
4130	Retirement	\$	190.00
4150	Workers Compensation	\$	19.00
5011	Salary Expense-Full Time	\$	2,679.00
5012	Salary Expense-Part Time	\$	60.00
5132	Government Fees & Permits	\$	3,000.00
5142	Contract Service	\$	155,000.00
5143	Construction Contingency	\$	15,500.00
5171	Professional Services	\$	115,000.00
5290	Miscellaneous	\$	2,500.00
	Expense	\$	294,548.00
948	Community Park Corner Signs	\$	-
954	Bike Park		
	Fund Balance		
2800	Fund Balance	\$	146,500.00
	Fund Balance	\$	146,500.00
	Revenue		
3300	Transfers In	\$	1,584,264.00
	Revenue	\$	1,584,264.00
	Expense		
4010	Payroll Tax Expense	\$	167.00
4120	Employee Benefits	\$	303.00
4130	Retirement	\$	147.00
4150	Workers Compensation	\$	20.00
5011	Salary Expense-Full Time	\$	2,047.00
5012	Salary Expense-Part Time	\$	80.00
5132	Government Fees & Permits	\$	3,000.00
5142	Contract Service	\$	1,500,000.00
5143	Construction Contingency	\$	150,000.00
5171	Professional Services	\$	75,000.00
	Expense	\$	1,730,764.00
954	Bike Park	\$	-

Budget Summary

Capital Improvement Projects



Fiscal Year 2023

Account	Description	FY2023 Proposed Budget	
955	Trails		
	Fund Balance		
2800	Fund Balance	\$	173,500.00
	Fund Balance	\$	173,500.00
	Revenue		
3300	Transfers In	\$	266,800.00
	Revenue	\$	266,800.00
	Expense		
4010	Payroll Tax Expense	\$	171.00
4120	Employee Benefits	\$	269.00
4130	Retirement	\$	154.00
4150	Workers Compensation	\$	20.00
5011	Salary Expense-Full Time	\$	2,126.00
5012	Salary Expense-Part Time	\$	60.00
5132	Government Fees & Permits	\$	20,000.00
5142	Contract Service	\$	325,000.00
5143	Construction Contingency	\$	32,500.00
5171	Professional Services	\$	60,000.00
	Expense	\$	440,300.00
955	Trails	\$	-
958	Valley View Village Park		
	Fund Balance		
2800	Fund Balance	\$	3,245,518.00
	Fund Balance	\$	3,245,518.00
	Revenue		
3300	Transfers In	\$	229,922.00
	Revenue	\$	229,922.00
	Expense		
4010	Payroll Tax Expense	\$	284.00
4120	Employee Benefits	\$	252.00
4130	Retirement	\$	256.00
4150	Workers Compensation	\$	36.00
5011	Salary Expense-Full Time	\$	3,344.00
5012	Salary Expense-Part Time	\$	250.00
5142	Contract Service	\$	3,245,518.00
5143	Construction Contingency	\$	220,000.00
5171	Professional Services	\$	5,500.00
	Expense	\$	3,475,440.00
958	Valley View Village Park	\$	-

Budget Summary

Capital Improvement Projects



Fiscal Year 2023

Account	Description	FY2023 Proposed Budget	
959	Heritage Village Park		
	Fund Balance		
2800	Fund Balance	\$	114,989.00
	Fund Balance	\$	114,989.00
	Revenue		
3300	Transfers In	\$	165,361.00
	Revenue	\$	165,361.00
	Expense		
4010	Payroll Tax Expense	\$	23.00
4120	Employee Benefits	\$	9.00
4130	Retirement	\$	23.00
4150	Workers Compensation	\$	2.00
5011	Salary Expense-Full Time	\$	293.00
5142	Contract Service	\$	250,000.00
5143	Construction Contingency	\$	25,000.00
5171	Professional Services	\$	5,000.00
	Expense	\$	280,350.00
959	Heritage Village Park	\$	-
961	Saratoga Village Park		
	Fund Balance		
2800	Fund Balance	\$	784,000.00
	Fund Balance	\$	784,000.00
	Revenue		
3300	Transfers In	\$	-
	Revenue	\$	-
	Expense		
4010	Payroll Tax Expense	\$	216.00
4120	Employee Benefits	\$	174.00
4130	Retirement	\$	206.00
4150	Workers Compensation	\$	23.00
5011	Salary Expense-Full Time	\$	2,659.00
5012	Salary Expense-Part Time	\$	100.00
5142	Contract Service	\$	550,212.00
5143	Construction Contingency	\$	230,410.00
5171	Professional Services	\$	-
	Expense	\$	784,000.00
961	Saratoga Village Park	\$	-

Budget Summary

Capital Improvement Projects



Fiscal Year 2023

Account	Description	FY2023 Proposed Budget	
962	Bass Lake Regional Park		
	Fund Balance		
2800	Fund Balance	\$	1,062,779.00
	Fund Balance	\$	1,062,779.00
	Revenue		
3300	Transfers In	\$	2,292,843.00
	Revenue	\$	2,292,843.00
	Expense		
4010	Payroll Tax Expense	\$	488.00
4120	Employee Benefits	\$	447.00
4130	Retirement	\$	447.00
4150	Workers Compensation	\$	55.00
5011	Salary Expense-Full Time	\$	5,834.00
5012	Salary Expense-Part Time	\$	351.00
5132	Government Fees & Permits	\$	25,000.00
5142	Contract Service	\$	1,650,000.00
5143	Construction Contingency	\$	150,000.00
5171	Professional Services	\$	1,523,000.00
	Expense	\$	3,355,622.00
962	Bass Lake Regional Park	\$	-
963	Community Center South Hwy 50		
	Fund Balance		
2800	Fund Balance	\$	248,997.00
	Fund Balance	\$	248,997.00
	Revenue		
3300	Transfers In	\$	52,339.00
	Revenue	\$	52,339.00
	Expense		
4010	Payroll Tax Expense	\$	85.00
4120	Employee Benefits	\$	69.00
4130	Retirement	\$	82.00
4150	Workers Compensation	\$	6.00
5011	Salary Expense-Full Time	\$	1,094.00
5171	Professional Services	\$	150,000.00
5510	Land Acquisition	\$	150,000.00
	Expense	\$	301,336.00
963	Community Center South Hwy 50	\$	-

Budget Summary

Capital Improvement Projects



Fiscal Year 2023

Account	Description	FY2023 Proposed Budget	
964	Bell Ranch (Park 1 of 2)		
	Fund Balance		
2800	Fund Balance	\$	99,271.00
	Fund Balance	\$	99,271.00
	Revenue		
3300	Transfers In	\$	105,355.00
	Revenue	\$	105,355.00
	Expense		
4010	Payroll Tax Expense	\$	102.00
4120	Employee Benefits	\$	113.00
4130	Retirement	\$	96.00
4150	Workers Compensation	\$	7.00
5011	Salary Expense-Full Time	\$	1,308.00
5132	Government Fees & Permits	\$	3,000.00
5171	Professional Services	\$	200,000.00
	Expense	\$	204,626.00
964	Bell Ranch (Park 1 of 2)	\$	-
967	Bertelsen Park		
	Fund Balance		
2800	Fund Balance	\$	-
	Fund Balance	\$	-
	Revenue		
3300	Transfers In	\$	1,042,531.00
	Revenue	\$	1,042,531.00
	Expense		
4010	Payroll Tax Expense	\$	180.00
4120	Employee Benefits	\$	343.00
4130	Retirement	\$	161.00
4150	Workers Compensation	\$	33.00
5011	Salary Expense-Full Time	\$	2,314.00
5012	Salary Expense-Part Time	\$	-
5142	Contract Service	\$	865,000.00
5143	Construction Contingency	\$	86,500.00
5171	Professional Services	\$	85,000.00
	Expense	\$	1,042,531.00
967	Bertelsen Park	\$	-

Budget Summary

Park Impact Fees



Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Impact Fees							
Fund Balance							
Fund Balance	\$ 15,780,922	\$ 15,114,185	\$ 15,007,000	\$ 15,007,000	\$ 16,484,000	\$ 1,477,000	9.84%
Beginning Balance	\$ 15,780,922	\$ 15,114,185	\$ 15,007,000	\$ 15,007,000	\$ 16,484,000	\$ 1,477,000	9.84%
Fund Balance	\$ 15,780,922	\$ 15,114,185	\$ 15,007,000	\$ 15,007,000	\$ 16,484,000	\$ 1,477,000	9.84%
Revenue							
Property Tax/Assessments	\$ 3,327,519	\$ 2,890,674	\$ 3,400,000	\$ 3,400,000	\$ 2,612,875	\$ (787,125)	-23.15%
Interest	\$ 329,269	\$ 100,107	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 96,116	\$ 3,177,269	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 3,752,904	\$ 6,168,049	\$ 3,400,000	\$ 3,400,000	\$ 2,612,875	\$ (787,125)	-23.15%
Revenue	\$ 3,752,904	\$ 6,168,049	\$ 3,400,000	\$ 3,400,000	\$ 2,612,875	\$ (787,125)	-23.15%
Expense							
Government Fees & Permits	\$ 66,550	\$ 86,720	\$ 102,000	\$ 102,000	\$ 78,387	\$ (23,613)	-23.15%
Services and Supplies Total	\$ 66,550	\$ 86,720	\$ 102,000	\$ 102,000	\$ 78,387	\$ (23,613)	-23.15%
Transfers Out	\$ 4,353,090	\$ 5,433,799	\$ 2,346,000	\$ 2,406,850	\$ 5,314,453	\$ 2,968,453	126.53%
Transfers Out Total	\$ 4,353,090	\$ 5,433,799	\$ 2,346,000	\$ 2,406,850	\$ 5,314,453	\$ 2,968,453	126.53%
Expense	\$ 4,419,641	\$ 5,520,519	\$ 2,448,000	\$ 2,508,850	\$ 5,392,840	\$ 2,944,840	120.30%
Impact Fees	\$ 15,114,185	\$ 15,761,715	\$ 15,959,000	\$ 15,898,150	\$ 13,704,035	\$ (2,254,965)	-14.13%

Compliance and Design Review Fund

Narrative and Budget Detail

SPECIAL FUND

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the Covenants, Conditions and Restrictions (CC&Rs) of Villages located within the boundaries of the District.

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 Technician who enforces the contracts.

Improvements to property are governed by the CC&Rs. In 1993 the District executed Resolution 93-04, Approving the Transfer of Responsibilities of the El Dorado Hills Architectural Control Committee (EDHACC) to the El Dorado Hills Community Services District. The District operates its architectural control authority through the Design Review Committee. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

FUNDING SOURCE

The CC&Rs Division is funded through a combination of fees levied on parcels by a special tax and application fees charged for the review of property improvements. A special tax of \$10 per year/per parcel, is used for any expenses incurred by the District in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy, residents pay a fee when property improvement applications are submitted to the Design Review Committee. For FY23, it is anticipated the District will collect approximately \$164,250 from the special tax collected, and nearly \$39,000 from Design Review Fees, which is consistent with the past three (3) years.

CHANGES FOR FISCAL YEAR 2023

The most significant change for the CC&Rs Division is the reporting structure. As mentioned in several areas of the budget, the reorganization of District staff and Departments also affected this Division. CC&Rs is now a component of Resident Services, and under the Administration and Finance Department.

Account areas for this fund are described in detail across the General Fund department.



Budget Summary

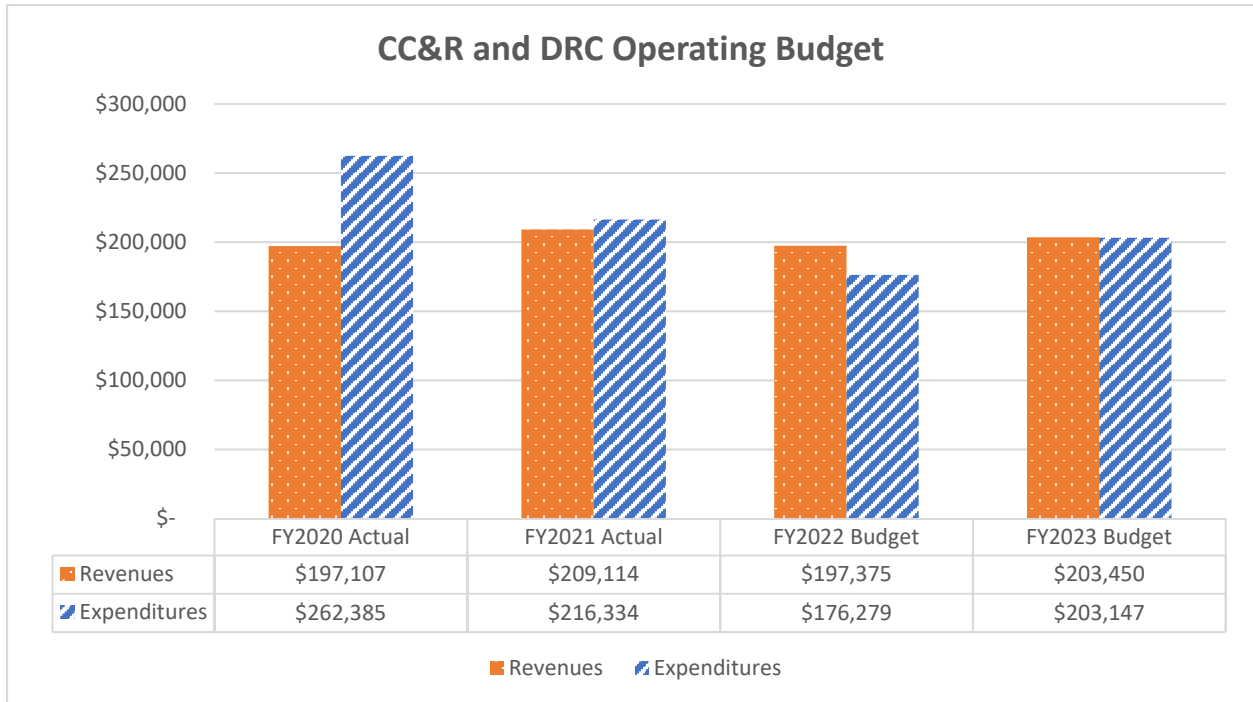
Compliance and Design Review

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Compliance/Design Review							
Fund Balance							
Fund Balance	\$ 145,755	\$ 80,478	\$ 61,439	\$ 61,439	\$ 61,439	\$ -	0.00%
Beginning Balance	\$ 145,755	\$ 80,478	\$ 61,439	\$ 61,439	\$ 61,439	\$ -	0.00%
Fund Balance	\$ 145,755	\$ 80,478	\$ 61,439	\$ 61,439	\$ 61,439	\$ -	0.00%
Revenue							
Property Tax/Assessments	\$ 161,611	\$ 162,979	\$ 162,175	\$ 162,175	\$ 164,250	\$ 2,075	1.28%
Interest	\$ 1,816	\$ 479	\$ 200	\$ 200	\$ 200	\$ -	0.00%
Design Review Fees	\$ 33,681	\$ 48,140	\$ 35,000	\$ 35,000	\$ 39,000	\$ 4,000	11.43%
Revenue Total	\$ 197,107	\$ 211,598	\$ 197,375	\$ 197,375	\$ 203,450	\$ 6,075	3.08%
Revenue	\$ 197,107	\$ 211,598	\$ 197,375	\$ 197,375	\$ 203,450	\$ 6,075	3.08%
Expense							
Payroll Tax Expense	\$ 4,713	\$ 4,287	\$ 5,517	\$ 5,517	\$ 6,442	\$ 925	16.77%
Employee Benefits	\$ 108	\$ 5,528	\$ 3,167	\$ 3,167	\$ 6,815	\$ 3,648	115.19%
Retirement	\$ 3,439	\$ 3,605	\$ 3,668	\$ 3,668	\$ 3,376	\$ (292)	-7.96%
Workers Compensation	\$ 237	\$ 217	\$ 336	\$ 336	\$ 1,072	\$ 736	219.05%
Salary Expense-Full Time	\$ 9,373	\$ 22,732	\$ 15,150	\$ 15,150	\$ 32,795	\$ 17,645	116.47%
Salary Expense-Part Time	\$ 45,888	\$ 29,191	\$ 49,436	\$ 49,436	\$ 46,925	\$ (2,511)	-5.08%
Salary and Benefits Total	\$ 63,758	\$ 65,559	\$ 77,274	\$ 77,274	\$ 97,425	\$ 20,151	26.08%
Equipment Services	\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Functional Supplies	\$ 181	\$ 2,754	\$ 2,500	\$ 2,500	\$ 750	\$ (1,750)	-70.00%
Functional Services	\$ 11,706	\$ 12,741	\$ 12,720	\$ 12,720	\$ 13,400	\$ 680	5.35%
Government Fees & Permits	\$ 6,283	\$ 6,286	\$ 6,286	\$ 6,286	\$ 6,286	\$ -	0.00%
Office Supplies	\$ 485	\$ 976	\$ 1,200	\$ 1,200	\$ 900	\$ (300)	-25.00%
Office Services	\$ 321	\$ 393	\$ -	\$ -	\$ -	\$ -	0.00%
Postage	\$ -	\$ 1,000	\$ 350	\$ 350	\$ 2,100	\$ 1,750	500.00%
Professional Services	\$ -	\$ 2,158	\$ 4,000	\$ 4,000	\$ 2,375	\$ (1,625)	-40.63%
Legal Services	\$ 35,878	\$ 43,305	\$ 21,000	\$ 21,000	\$ 14,400	\$ (6,600)	-31.43%
Dues & Publications	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ (150)	-100.00%
Staff Training	\$ -	\$ 200	\$ 1,800	\$ 1,800	\$ 1,500	\$ (300)	-16.67%
Local Meetings	\$ 1,261	\$ 38	\$ 1,300	\$ 1,300	\$ 1,400	\$ 100	7.69%
Mileage & Travel	\$ -	\$ -	\$ 500	\$ 500	\$ 200	\$ (300)	-60.00%
Fuel Expense	\$ 103	\$ -	\$ 500	\$ 500	\$ 2,100	\$ 1,600	320.00%
Rental-Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	1200.00%
Printing	\$ 32	\$ -	\$ 900	\$ 900	\$ 900	\$ -	0.00%
Telephone Expense	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	2400.00%
Engineering Report Fees	\$ 2,414	\$ 1,194	\$ 1,318	\$ 1,318	\$ 1,380	\$ 62	4.71%
Administrative Overhead	\$ 139,759	\$ 19,154	\$ 44,480	\$ 44,480	\$ 54,430	\$ 9,950	22.37%
Services and Supplies Total	\$ 198,627	\$ 90,199	\$ 99,005	\$ 99,005	\$ 105,722	\$ 6,717	6.78%
Expense	\$ 262,385	\$ 155,758	\$ 176,279	\$ 176,279	\$ 203,147	\$ 26,868	15.24%
Compliance/Design Review	\$ 80,478	\$ 136,318	\$ 82,535	\$ 82,535	\$ 61,742	\$ (20,793)	-25.19%

Chart No. 10

CC&R and DRC Fund 4-Year Comparison



*Operating Revenue and Expenditures do not include transfers in/out or capital expenditures

Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

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.

LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS

GENERAL BENEFITS VS. SPECIFIC BENEFITS

Proposition 218 requires agencies levying a benefit assessment to separate the general benefits from the special benefits to ensure that property owners subject to the benefit assessment are not paying for general benefits. An assessment can fund special benefits but cannot fund general benefits. The general benefits for the assessments have been explicitly calculated and quantified and excluded from the assessments as described in the engineer's report. The assessments have been apportioned to each property based on proportional special benefit received by each property. The General Fund is contributing to the budget of each LLAD to cover any general benefits.

ACTIVITY DESCRIPTION

The goal of Assessment Districts is to provide funds for maintenance, repair, and replacement of identified assets; including providing services, utilities and capital improvements associated with landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the assessment district. The District's responsibilities include the maintenance and repair of all improvements provided by the assessment districts, with services including, but not limited to: buildings, park facilities, landscapes, irrigation systems, lighting, fences, walls and signs. Mowing, pruning, blowing, and weed abatement is currently contracted to private firm(s).

FUNDING SOURCE

The assessments districts are funded through assessments levied on parcels, the general benefit that is provided by the District General Fund, and from any 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.



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

COMMUNITY FACILITIES DISTRICTS

DISTRICT MASTER COMMUNITY FACILITIES DISTRICT (CFD 2019-01)

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

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

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

CHANGES FOR FISCAL YEAR 2023

For the FY23 LLAD budgets, staff continue to utilize reports of actual employee time applied to each LLAD to make projections for the time projected to be spent in each area; applied electricity and water rate increases based on actual usage and the anticipated utility provider increases; incorporated contract service allocation amounts, such as for landscape contractor work; and evaluated the Browning Reserve Study for deferred maintenance projects, and have budgeted repairs and replacements, as needed. *(see the Capital Equipment and Deferred Maintenance Budget for Landscape and Lighting Assessment Districts tables at the end of this report).*

Projects listed as deferred maintenance are scheduled and monetarily valued to be replaced at specified future fiscal years. Staff reviews all scheduled projects and ensures that the asset (e.g., plants, trees, shrubs, concrete coping or walkways, pilasters, etc.) is in need of replacement prior to adding the budgetary request. Additionally, those assets that can be further deferred to future years, or for which have met their useful life earlier than expected, are budgeted accordingly. After taking into account regular employee work hours needed to keep each LLAD maintained to District standards, adjustments are made depending on special needs, which are primarily defined by the deferred maintenance projects.

At the Board of Directors meeting held on April 14, 2022, the Board approved the District to enter into a Consolidated Services Agreement with a third party company for the purposes of managing



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

it's contracted services which will provide increased contract management and compliance activities, thus freeing up District resources to focus on the core activities of the Parks and Facilities department. As the District grows and the number of parks and facilities increase, this arrangement becomes very advantageous to the District in controlling labor costs going forward.

A description of each LLAD and the planned deferred maintenance activity scheduled for each assessment district is provided below:



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 20 – STONEGATE LLAD

Stonegate Village LLAD improvements are located along Harvard Way and Silva Valley Road up to the Power Lines North of Netherdale Dr. The LLAD improvements also include the Stonegate Village entrance on St. Andrews Drive.

The total assessment to be levied for FY23 for Stonegate Village LLAD is \$16,309. Stonegate is comprised of 448 benefit units, to which each unit will be assessed \$36.40. The District’s General Fund contribution is \$456.

Improvements include:

- Landscaping – 87,000 feet (FT) of trees, shrubs, drip irrigation system.
- Streetlights – two (2).
- Walkways – 34,628 square feet (SF) of concrete walkways along Harvard Way and Silva Valley Road.
- Other – firebreak within the adjacent portion of New York Creek (annually).

Stonegate deferred maintenance for FY23 includes:

Reserve Component (Asset)	Budget
Garbage, Dog Waste can replacement x3	\$1,721

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Irrigation Backflow Preventers	\$1,365
Wood Monument Sign	\$1,399
Plant Replacement at St. Andrews	\$2,191
Signage for Misc. NY Creek Fire Break	\$2,729
Irrigation Renovation, Valves, Drip	\$3,185
Irrigation Controllers, 12 Station	\$10,917
Irrigation Controllers, 24 Station	\$13,647
Concrete Repair	\$25,000



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 21 – GREEN VALLEY LLAD

Green Valley Village LLAD improvements are located along Green Valley Road, extend North on Salmon Falls Road and terminates on Lake Forest Road.

The total assessment to be levied for FY23 for Green Valley LLAD is \$17,072. Green Valley is comprised of 222 benefit units, to which each unit will be assessed \$76.90. The District’s General Fund contribution is \$77.

Improvements include:

- Landscaping – 93,980 square feet (SF).
- Fencing – 3,855 lineal feet (LF) of redwood fencing and brick pilasters.
- Signs/Monuments – three (3) entry village entrance signs.
- Streetlights – four (4).

Green Valley LLAD is one of four (4) LLADs without an inflationary factor and this continues to be an issue because the capped assessments cannot keep up with the increases in maintenance and replacement costs. This concern was addressed through a public engagement processes where residents were provided the option to vote on a revised maximum assessment that covers current costs to maintain operations and set aside reserves for future replacements, as well as an option to add an inflationary factor to keep up with the value of the dollar. Residents voted “no” on both options requiring the District to scale down the maintenance of the parks to stay within the assessed budget. ***No Deferred maintenance projects are scheduled for FY23 due to inadequate funding.***

Deferred maintenance assets identified in the Browning Reserve Deferred Asset Study that are due to be repaired or replaced include:

Reserve Component (Asset)	Budget
Shrub Replacement (east/south areas)	\$682
Bark Replacement (east/south areas)	\$1,344
Irrigation Backflow Preventers (2")	\$1,365
Bark Replacement	\$1,447
Signage, Monument	\$2,573
Irrigation Misc. – 93,980 SF (valves, sprinklers, drainage)	\$3,179
Irrigation Parts	\$3,423
Tree Replacement (east/south areas)	\$5,459
Irrigation Controllers (24 Station)	\$16,376
Fence Staining – 23,130 SF	\$28,450
Fence Replacement – 3,855 LF	\$124,149*

*Current costs for fence replacement is approx. \$270,000



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 22 – PROMONTORY LLAD (Promontory Community Park and Kalithea Village Park)

Promontory LLAD is located near the western boundary of El Dorado Hills. The Community Park has a full-size synthetic multiuse athletic field allowing an all-weather playing surface for lacrosse, soccer and flag football. Other amenities include large irrigated turf areas, lighted athletic fields and two (2) playgrounds surrounded by walkways, trees, shrubs, groundcover and other natural landscaped areas, two (2) restroom buildings, splashpad, park benches, trash refuse receptacles, drinking fountains, covered picnic/shade structures, picnic tables, barbeques, masonry walls and a large off-street lighted parking lot. This Community Park is equipped with a maintenance building that allows staff to maintain the LLAD up to District standards.

Kalithea Village Park is also located within the Promontory LLAD also includes a large, irrigated turf athletic field and playground, surrounded by walkways, trees, shrubs, and groundcover, as well as natural landscaped areas consisting of native oak trees and several large rock formations.

There is off-street lighted parking lot, covered picnic/shade structure, picnic tables, barbeques, park benches, trash refuse receptacles, drinking fountains, one (1) restroom facility.

The total assessment to be levied for FY23 for Promontory LLAD is \$335,184. Promontory is comprised of 928 benefit units, to which each unit will be assessed \$361.18. The District's General Fund contribution is \$296,863.

No Deferred maintenance projects are scheduled in FY23 for Promontory Community Park

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Trellis Painting	\$1,188
Asphalt Sealing – Bike Path	\$1,308
Walkway Lighting LED Upgrade	\$1,998
Replace Generator	\$2,037
Bocce Court Scoreboard	\$2,637
Tree Maintenance	\$3,060
Maintenance Building Compressor	\$3,656
Sport Court Lighting Upgrades	\$3,995
Tennis Court Windscreen Replacement	\$4,178
Asphalt Repairs	\$4,950
Irrigation Heads, Synthetic Fields	\$8,519
Dugout Benches (12)	\$9,493
Wrought Iron Fence Painting	\$9,649
Asphalt Sealing	\$12,270
Picnic Tables (6)	\$13,037
Bocce Ball Court Resurfacing	\$13,446



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

Bench Replacement (14)	\$15,210
2 Softball Scoreboard Replacement	\$17,122
Repair Wrought Iron Fence (retaining wall)	\$42,544
Playground Replacement	\$107,009

Kalitheia Village Park deferred maintenance for FY23 includes:

Reserve Component (Asset)	Budget
Misc. Hardscape Repairs	\$1,506
Playground Fiber Replacement	\$2,971
Wrought Iron Fence Painting	\$3,000
Walkway Repairs	\$4,096
Picnic Table Replacement	\$5,123
Park Bench Replacement	\$8,136
Asphalt Sealing	\$20,730

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Border Curbing Maintenance	\$593
Irrigation Backflow Preventers	\$819
Turf Repair	\$1,329*
Irrigation Backflow Preventers	\$1,364
Misc. Hardscape Repairs	\$1,364
Misc. Irrigation Supplies	\$3,047
Irrigation Pump & Motor Repair	\$12,804
Irrigation Controllers (30 station)	\$13,647
Playground Replacement	\$144,809

*Due to the scheduled turf renovation, this item will be applied to the overall project cost.



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 23 – OAKRIDGE LLAD

Oakridge Village LLAD improvements are located South of Harvard Way between El Dorado Hills Blvd. and Oakridge High School, backing up to the Archery Range.

Improvements include:

- Landscaping and irrigation – 38,410 square feet (SF).
- Streetlights – ten (10).
- Stucco wall – 25,522 square feet (SF).
- Asphalt pedestrian walkway – 35,000 square feet (SF).

The total assessment to be levied for FY23 for Oakridge LLAD is \$16,498. Oakridge is comprised of 57 benefit units, to which each unit will be assessed \$289.44. The District’s General Fund contribution is \$164.

Green Valley LLAD is one of four (4) LLADs without an inflationary factor and this continues to be an issue because the capped assessments cannot keep up with the increases in maintenance and replacement costs. This concern was addressed through a public engagement processes where residents were provided the option to vote on a revised maximum assessment that covers current costs to maintain operations and set aside reserves for future replacements, as well as an option to add an inflationary factor to keep up with the value of the dollar. Residents voted “no” on both options requiring the District to scale down the maintenance of the parks to stay within the assessed budget. ***No Deferred maintenance projects are scheduled for FY23 due to inadequate funding.***

Deferred maintenance assets identified in the Browning Reserve Deferred Asset Study that are due to be repaired or replaced include:

Reserve Component (Asset)	Budget
WiFi Connectivity	\$20
Irrigation Misc. (valves, sprinklers)	\$1,296
Plant Replacement Perimeter/Road Island	\$1,365
Walkways 838 FT of Ped Walkway	\$1,380
Shared Cost of Maintenance Vehicle	\$1,388
Irrigation Parts	\$1,396
Ongoing repairs, 35,000 Ped Walkway	\$2,705
Tree Maintenance Perimeter	\$3,275
Deferred Item not yet completed	\$3,283
Asphalt Reseal 35,000 FT of Ped. Walkwy	\$4,305
Pilaster Perimeter Wall	\$5,459
Masonry Wall Ongoing Maintenance	\$6,823
Monument Woedee & Tah Nee (3)	\$14,329
Stucco 25,522 SF Seal/Paint Wall	\$25,625
Masonry Wall 25,522 SF CMU/Stucco	\$51,250



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 24 – OAKTREE LLAD

Oaktree Village LLAD improvements are located near the intersection of Salmon Falls Road and El Dorado Hills BLVD, on El Dorado Hills Boulevard.

The total assessment to be levied for FY23 for Oaktree LLAD is \$9,844. Oaktree is comprised of 176 benefit units, to which each unit will be assessed \$55.92. The District’s General Fund contribution is \$150.

Improvements include:

- Landscaping and irrigation – 11,400 square feet (SF).
- Streetlights – four (4).
- Asphalt pedestrian walkway – 12,500 square feet (SF) on the west side of El Dorado Hills Boulevard to Telegraph Hill Rd.

No deferred maintenance projects are scheduled for FY23.

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Irrigation Renovation	\$389
Irrigation Misc (parts)	\$419
Plant Replacement	\$689
Asphalt Repairs	\$764
Stucco Painting	\$3,258
Asphalt Sealing	\$3,283



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 26 – CRESCENT RIDGE LLAD

Crescent Ridge Village LLAD, (aka “Four Corners”), improvements are located near the intersection of Finders Way and Platt Circle.

The total assessment to be levied for FY23 for Crescent Ridge LLAD is \$25,906. Crescent Ridge is comprised of Benefit Units A and B. There are 187 benefit units in Unit A, to which each unit will be assessed \$117.84. There are 30 benefit units in Unit B, to which each unit will be assessed \$129.00. The District’s General Fund contribution is \$394.

Improvements include:

- Landscaping and irrigation – 48,743 square feet (SF).
- Open space – 67,903 square feet (SF).
- Stone entry sign.
- Bollards – thirty-three (33).
- Streetlights – five (5).
- 3,250 square feet (SF) of asphalt pedestrian walkways.
- 4,420 square feet (SF) of median/island on Smokey Mountain Circle (Unit B) containing existing Blue Oak tree.

Crescent Ridge deferred maintenance for FY23 includes:

Reserve Component (Asset)	Budget
Irrigation Supplies	\$1,863

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Irrigation Backflow Preventer	\$1,365
Pedestrian Walkway Sealing	\$1,366
Irrigation Misc. (valves, sprinklers, drainage)	\$1,730
Tree Maintenance, Zone B	\$1,800
Pedestrian Walkway Repair	\$1,987
Irrigation Controls	\$10,447



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 27 – LA CRESTA LLAD

La Cresta Village LLAD improvements are located on Wilson Boulevard and open space North of Wilson Blvd between Ridgeview and Patterson Drive.

The total assessment to be levied for FY23 for La Cresta LLAD is \$16,305. La Cresta is comprised of 103 benefit units, to which each unit will be assessed \$158.30. The District’s General Fund contribution is \$143.

Improvements Include:

- Landscaping – 5,407 square feet (SF).
- Stucco wall – 800 lineal feet (LF).
- Iron fence – 1,018 lineal feet (LF).
- Wood fence – 1,337 lineal feet (LF).
- Stucco entry sign – 165 lineal feet (LF).
- Walkway – 12,240 square feet (SF).
- Streetlight – one (1).

Green Valley LLAD is one of four (4) LLADs without an inflationary factor and this continues to be an issue because the capped assessments cannot keep up with the increases in maintenance and replacement costs. This concern was addressed through a public engagement processes where residents were provided the option to vote on a revised maximum assessment that covers current costs to maintain operations and set aside reserves for future replacements, as well as an option to add an inflationary factor to keep up with the value of the dollar. Residents voted “no” on both options requiring the District to scale down the maintenance of the parks to stay within the assessed budget. ***No Deferred maintenance projects are scheduled for FY23 due to inadequate funding.***

Deferred maintenance assets identified in the Browning Reserve Deferred Asset Study that are due to be repaired or replaced include:

Reserve Component (Asset)	Budget
Irrigation Supplies	\$188
Entry Tree Maintenance	\$ 979
Entry Bark Replacement	\$1,076
Repair Brick Pilasters	\$1,539
Entrance Light Repairs	\$1,551
Stucco Repair Pilasters	\$3,133
Paint Pilasters & Wall	\$3,228
Paint Entry Wall	\$3,273
Repair Damaged Walkway	\$11,638
Paint Iron Fence	\$12,439



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 30 – LAKE FOREST LLAD

Lake Forest Village LLAD improvements are located on Lake Hills Drive.

The total assessment to be levied for FY23 for Lake Forest LLAD is \$24,191. Lake Forest is comprised of 482 benefit units, to which each unit will be assessed \$ 50.18. The District’s General Fund contribution is \$161.

Improvements Include:

- Landscaping – 7,900 square feet (SF).
- Streetlight – one (1).
- Entry sign – one (1).

No deferred maintenance projects are scheduled for FY23.

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Irrigation Parts	\$306
Irrigation Backflow	\$1,399
Irrigation Controllers	\$13,988

FUND 31 – MARINA VILLAGE LLAD

Marina Village LLAD improvements are located on Outrigger Court.

The total assessment to be levied for FY23 for Marina Village LLAD is \$4,063. Marina Village is comprised of 33 benefit units, to which each unit will be assessed \$123.10. The District’s General Fund contribution is \$42.

Improvements Include:

- Streetlight – one (1).
- Rock Median – 6,000 square feet (SF).

No deferred maintenance projects are scheduled for FY23.

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Misc. Irrigation Parts	\$951



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 32 – FRANCISCO OAKS LLAD

Francisco Oaks LLAD improvements are located bordering Francisco Drive, Brittany Way, Coronado Drive, and Cambria Way.

The total assessment to be levied for FY23 for Francisco Oaks LLAD is \$48,020. Francisco Oaks is comprised of Benefit Units A and B. There are 67 benefit units in Unit A and 35 benefit units in Unit B, to which each unit will be assessed \$470.78. The District’s General Fund contribution is \$731.

Improvements include:

- Landscaping – 21,685 square feet (SF).
- Masonry wall – 2,322 lineal feet (LF).
- Pedestrian walkway – 10,000 square feet (FT).

No deferred maintenance projects are scheduled for FY23.

FUND 35 – HIGHLAND HILLS VILLAGE 3 LLAD

Highland Hills Village LLAD assets are located on the corner of West Glenmore Drive and Silva Valley Road.

The total assessment to be levied for FY23 for Highland Hills Village 3 LLAD is \$30,831. Highland Hills Village 3 is comprised of 27 benefit units, to which each unit will be assessed \$1,141.88. The District’s General Fund contribution is \$257.

Improvements include:

- Landscaping – 10,000 square feet (SF).
- Wood fencing – 2,298 lineal feet (LF).
- Streetlight – one (1).

Highland Hills deferred maintenance for FY23 includes:

Reserve Component (Asset)	Budget
Bark Replacement	\$997

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Irrigation Valves, Sprinklers	\$362
Fence Repair (2,298 LF at Silva Valley)	\$4,870



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 37 – LAUREL/HOLLOW OAKS LLAD

Laurel/Hollow Oaks LLAD is located on the east side of El Dorado Hills, primarily serving the residents of the Hollow Oaks neighborhood. This LLAD offers large irrigated turf areas, a half-court basketball court, a drinking fountain, picnic tables, a playground structure, and a sidewalk that meanders through the landscape of Laurel Oaks Park.

The total assessment to be levied for FY23 for Laurel/Hollow Oaks LLAD is \$35,959. Laurel/Hollow Oaks is comprised of 99 benefit units, to which each unit will be assessed \$363.22. The District's General Fund contribution is \$5,135.

Improvements include:

- 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.
- Tubular steel fencing and gate (open space areas) – 325 lineal feet (LF).
- Turf area – 51,088 square feet (SF).
- Play structures (1).
- Walkways – 3,258 square feet (SF).
- Basketball court – 2,071 square feet (SF).
- Monument park entry sign – one (1).
- Streetlights – six (6).
- Lot C (Emergency Access Road) – includes gated emergency access road with an automatic gate, asphalt roadway which includes landscaped areas includes trees, shrubs and bark.

Laurel/Hollow Oaks deferred maintenance scheduled for FY23 includes:

Reserve Component (Asset)	Budget
Turf Renovation	\$1,387
Plant Replacement	\$2,260
Main Park Sign Rehab	\$2,316
Tree Maintenance	\$3,355

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Emergency Access Ongoing Road Repair	\$541
Emergency Access Road Sealing	\$558
Emergency Access Road Strobe	\$951
Emergency Access Rd Loops, Wire Harness	\$1,316
Irrigation (valves, sprinklers, drainage)	\$1,365



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

Basketball Court Seal/Stripe	\$1,422
Playground Fiber Replenishment	\$1,617
Misc. Park Signs	\$2,047
Gate Operators	\$2,632
Concrete Walkways 5,329 LF	\$2,966
Walkways and Basketball Court Concrete	\$3,194
Emergency Gate Tx/Rx	\$3,266
Metal Picnic Table Replacement	\$3,357
ADA Picnic Table Replacement	\$4,196

FUND 38 – WILD OAKS PARK LLAD

Wild Oaks Park is located on the corner of El Dorado Hills Boulevard and Francisco Drive.

The total assessment to be levied for FY23 for Wild Oaks LLAD is \$4,382. Wild Oaks is comprised of 1,155 benefit units, to which each unit will be assessed \$3.78. The District's General Fund contribution is \$4,478.

Improvements include:

- 8.2 acres of native open space with unimproved trails.
- Doggie pots and trash receptacles.
- Two (2) metal benches

No deferred maintenance projects have been scheduled for FY23.

Due to the natural open space condition of Wild Oaks Park, regular maintenance includes weed abatement. Other deferred maintenance identified for repair or replacement in the Browning Reserve Deferred Asset Study include tree maintenance, trash and doggie pot receptacles, and signage. The condition of these assets identified for replacement in the Browning Reserve

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined that there are no deferred projects.



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 39 – SILVA VALLEY LLAD

Silva Valley LLAD improvements are located along Silva Valley Road from the power lines, North to Green Valley Road. This LLAD also includes Fairchild Park, Jackson Walkway, including the pedestrian footbridge spanning New York Creek.

The total assessment to be levied for FY23 for Silva Valley LLAD is \$106,951. Silva Valley is comprised of 367 benefit units, to which each unit will be assessed \$291.42. The District’s General Fund contribution is \$9,324.

Improvements include:

- Landscape – 108,698 square feet (SF).
- Wood fence – 7,063 lineal feet (LF).
- Brick village entry signs – four (4).
- Play structures (1).
- Pedestrian foot bridge – one (1), 500 square feet (SF).
- Concrete walkway – 43,279 square feet (SF).
- Streetlights – eight (8).
- Developed park (Fairchild) – 1 acre with landscaping, irrigation, play structure.
- Indian archeological area with Indian grinding rocks – .75 acre.
- Open space – 1.75 acres.

Silva Valley deferred maintenance scheduled for FY23 include:

Reserve Component (Asset)	Budget
Garbage Can Replacement	\$1,721

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Bridge Railing Repairs	\$1,118
Wood Benches	\$1,365
Shared Cost of Maintenance Vehicle	\$1,388
Misc. Archeological Preservation Trail	\$1,948
Irrigation Misc. (valves, sprinklers, drainage)	\$3,755
Irrigation Controllers (30 Station)	\$4,100
Fencing Pilaster (brick)	\$7,929
Irrigation Controllers (24 Station)	\$16,376



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 40 – BASS LAKE VILLAGE A LLAD

Bass Lake A LLAD is within The Hills of El Dorado subdivision located just off Bass Lake Road in Eastern El Dorado Hills.

The total assessment to be levied for FY23 for Bass Lake Village A LLAD is \$76,585. Bass Lake A is comprised of 278 benefit units, to which each unit will be assessed \$275.48. The District’s General Fund contribution is \$1,168.

Improvements include:

- 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 – 47,769 square feet (SF).
- Wooden rail fence with (27) brick pilasters along Bass Lake Road at the entrance of the project – 1,190 lineal feet (LF).
- Streetlights – (21, located at the intersection in Units 1 and 2).
- Concrete walkways along Bass Lake Road – 11,058 square feet (SF).
- Open Space located on Lots A, B-1, and B-2 – 139,548 square feet (SF).
- Entry sign walls and lighting at the entrance to project. The monument sign is 19’W x 5’H with plastic lettering.
- Masonry block wall located on Bass Lake Road street side – 115 lineal feet (LF).

Bass Lake A LLAD is one of four (4) LLADs without an inflationary factor and this continues to be an issue because the capped assessments cannot keep up with the increases in maintenance and replacement costs. This concern was addressed through a public engagement processes where residents were provided the option to vote on a revised maximum assessment that covers current costs to maintain operations and set aside reserves for future replacements, as well as an option to add an inflationary factor to keep up with the value of the dollar. Residents voted “yes” on approving a one-time assessment increase and “no” on adding an inflationary factor. The new assessment has already had a positive impact allowing projects to move forward that have been put on hold for the last few years due to lack of funding.

Bass Lake A deferred maintenance scheduled for FY23 include:

Reserve Component (Asset)	Budget
Paint “Hills of El Dorado” sign	\$887
Irrigation Controller	\$5,000
Landscaping Bark	\$10,000
Tree Maintenance	\$10,000



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

Identified in the Browning Reserve Deferred Asset Study that are due to be repaired or replaced include:

Reserve Component (Asset)	Budget
Curb Maintenance	\$120
Turf Renovation 21,750 SF (entry/walk)	\$825
Irrigation, backflow preventer	\$1,399
Irrigation Parts (valves, sprinklers)	\$1,638
Landscape - 8 Trees	\$4,116

FUND 41 – ROADWAY LLAD

Roadway LLAD improvements are located in the center median of El Dorado Hills Boulevard from Serrano Parkway, North to the intersection of Timberline Ridge Road. Additional areas include Landscape East of El Dorado Hills Boulevard on Canterbury and Riviera Circle. The LLAD indicates that it will provide landscaping improvements along Silva Valley when the roadway is widened.

The total assessment to be levied for FY23 for Roadway LLAD is \$156,180. Roadway is comprised of 5,206 benefit units, to which each unit will be assessed \$30.00. The District's General Fund contribution is \$10,460.

Improvements include:

- Landscape – 266,788 square feet (SF).

Roadway deferred maintenance scheduled for FY23 include:

Reserve Component (Asset)	Budget
Phase 1 & 2 of Roadway LLAD Renovation	\$621,000*

*Due to the size and cost to improve the entire median located in the Roadway LLAD, it has been decided to complete the project in phases over the course of 3-5 years. No other deferred maintenance projects are deferred to a future year(s).

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Bark Replacement	\$3,726
Irrigation Controllers	\$20,783



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 42 – HIGHLAND HILLS 1, 2, 4 LLAD

Highland Hills Village 1,2,4 LLAD improvements are located along Silva Valley Road on the corner of West Glenmore Drive.

The total assessment to be levied for FY23 for Highland Hills 1, 2, 4 LLAD is \$11,615. Highland Hills 1,2,4 is comprised of 87 benefit units, to which each unit will be assessed \$133.52. The District's General Fund contribution is \$ 244.

Improvements Include:

- Landscaping. 2,500 square feet (SF).
- Village Entrance Lights – six (6).
- Entrance pilasters.
- Steel fencing – 114 lineal feet (LF).

No deferred maintenance projects have been scheduled for FY23.

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Irrigation Parts	\$202
Entry Sign Refinishing	\$779



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 43 – CREEKSIDE GREENS LLAD

Creekside Greens Village LLAD improvements are located within Creekside Greens subdivision, at the corner of White Rock Road and Monti Verdi Drive.

The total assessment to be levied for FY23 for Creekside Greens LLAD is \$73,366. Creekside Greens is comprised of Benefit Units A and B. There are 173 benefit units in Unit A, to which each unit will be assessed \$418.96. There are currently 6 benefit units in Unit B, to which each unit will be assessed \$147.66. The District’s General Fund contribution is \$10,501.

Improvements include:

- Landscape – 68,000 square feet (SF).
- Pond and wetlands.
- Masonry sign walls – two (2).
- Sound Wall – 536 lineal feet (LF).
- Concrete walkway – 13,908 square feet (SF).
- Steel fencing – 985 lineal feet (LF).
- Park – 1.7 acres.
- Play structures (1).
- Shade structures – three (3).

Creekside Greens deferred maintenance scheduled for FY23 includes:

Reserve Component (Asset)	Budget
Turf Renovation	\$2,169
Table Replacement	\$2,498
Bark Replacement	\$4,500
Bench Replacement	\$7,054

Deferred maintenance asset identified in the Browning Reserve Deferred Asset Study not scheduled to be repaired or replaced due to inadequate funding includes:

Reserve Component (Asset)	Budget
Concrete Borer Replacement	\$287
Stucco Repair	\$1,032
Irrigation Supplies	\$1,469
Turf Renovation	\$1,968
BBQ Replacement	\$2,581
Playground Fiber	\$3,085
Tree Maintenance	\$3,115



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 45 – BASS LAKE VILLAGE B LLAD

Bass Lake Village B LLAD is located within the Woodridge subdivision just off Bass Lake Road in Eastern El Dorado Hills. This LLAD includes 41,732 square feet of irrigated trees and plants. Two lighted signs welcome residents at the neighborhood entry, as well as a 462 lineal foot split face block retaining wall that stretches the distances of the landscaped neighborhood entry, with an additional 173 lineal feet of tubular steel fencing. On the north side of Bass Lake Road. The District also oversees the maintenance and inspections of 16 light poles throughout the neighborhood LLAD.

El Dorado County Department of Transportation (DOT) began the process of widening Bass Lake Road in fall 2020 and completed the project in summer 2021. Sections of the renovation impacted the assets that are part of the LLAD. Several assets that were impacted were replaced, and the DOT worked in coordination with the District to replace planting and irrigation.

The total assessment to be levied for FY23 for Bass Lake Village B LLAD is \$35,501. Bass Lake B is comprised of 294 benefit units, to which each unit will be assessed \$120.74. The District’s General Fund contribution is \$393.

Improvements include:

- Landscaping and irrigation – 22,445 square feet (SF).
- Tubular steel fencing – 360 lineal feet (LF).
- Concrete header – six inch (6”) wide by 387 lineal feet (LF).
- Monument entry signs – two (2).
- Masonry wall – 1,042 lineal feet (LF).
- Median at Madera Parkway – 800 square feet (SF)..
- Stone pilasters – (15) pilasters 3’ (FT) by 3’ (FT) by 6.5’ (FT).
- Landscape lighting system.
- Streetlights – (16).

Bass Lake Village B deferred maintenance scheduled for FY23 includes:

Reserve Component (Asset)	Budget
Bark Replacement	\$7,016

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Irrigation, Backflow Preventer	\$1,434
Pilaster Repair	\$2,151
Irrigation controller replacement	\$4,993



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 47 – HIGHLAND VIEW/STERLINGSHIRE LLAD

Highland View LLAD is located on the corner of Amer Way and Aberdeen Way.

The total assessment to be levied for FY23 for Highland View/Sterlingshire LLAD is \$69,942. Highland View/Sterlingshire is comprised of 462 benefit units, to which each unit will be assessed \$151.38. The District’s General Fund contribution is \$9,585.

Improvements include:

- Park – 4 acres.
- Turf area – 113,920 square feet (SF).
- Walkway – 5,844 square feet (SF).
- Planting area – 59,184 square feet (SF).
- Playground structure – one (1).
- Shade structures – two (2).

Highland View/Sterlingshire Deferred maintenance scheduled for FY23 includes:

Reserve Component (Asset)	Budget
Playground Fiber	\$2,200
Bark Replacement	\$13,083

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Concrete Walkways	\$4,699



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 48 – NORTH COMMERCIAL LLAD

North Commercial LLAD is located on El Dorado Hills Boulevard, extending from Highway 50 to Lassen Way/Serrano Parkway. The LLAD extends partially up Saratoga way and up Serrano Parkway.

The total assessment to be levied for FY23 for North Commercial LLAD is \$194,497. North Commercial is comprised of 136.62 benefit units, to which each units will be assessed \$1,423.62. The District’s General Fund contribution is \$1,919.

Improvements include:

- Landscaping – 65,480 square feet (SF).
- Streetlights – (24).
- Hardscape, EDH Monument and walkways – 22,375 square feet (SF).

North Commercial deferred maintenance scheduled for FY23 includes:

Reserve Component (Asset)	Budget
Bark Replacement	\$10,350

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Shrub Replacement	\$12,839



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 50 – VALLEY VIEW LLAD (Valley View Sports Park and Blackstone Village Park)

The Valley View LLAD is located in the Blackstone subdivision in southern El Dorado Hills. This LLAD includes several park sites, however, only one park has been built to-date. LLAD members are not assessed for improvements that have not been developed/installed.

The Valley View Sports Park is built to include a lit parking lot; restrooms; one (1) playground with an outdoor pavilion area close by, which includes picnic tables and a drinking fountain as well as ADA access throughout the park. A Bermuda soccer and baseball field allows local sports leagues to utilize this LLAD. Much of the Valley View Sports Park includes irrigated areas for plants and turf but also includes an oak woodland.

During FY22, the second park site, Blackstone Village Park (aka Valley View Village Park South), will be constructed. The park will include two (2) playgrounds with inclusive elements, poured in place surfacing and shade covers, Pavilion with picnic tables, barbeque, one (1) restroom building, a meandering walk path/trail with exercise nodes, an off-street lighted parking lot, turf area, irrigation, interpretive signage, decorative fencing, retaining walls, drainage culvert, access bridge to parking lot, and open space wetlands.

The total assessment to be levied for FY23 for Valley View LLAD is \$117,694. Valley View is comprised of 1,563.66 benefit units, to which each units will be assessed \$75.26. The District's General Fund contribution is \$22,706.

The **Valley View LLAD Valley View Sports Park** includes:

- Multi-use sports fields – (1).
- Covered picnic pavilion (1).
- Play structures (2).
- Concrete paths.
- Restroom (1).
- Fabric shade coverings – eight (8).
- Lighted on-site parking.

The **Blackstone Village Park (aka Valley View Village Park South)** includes:

- Turf area (1).
- Covered picnic pavilion.
- Barbeque (1)
- Drinking Fountain (1).
- Play structures (2).
- Poured in place playground surfacing.
- Fabric shade coverings – two (2).
- Interpretive signage (6).



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

- Concrete paths.
- Restroom (1).
- Exercise/fitness nodes.
- Decomposed granite walk path/trail.
- Fencing.
- Lighted on-site parking.

Valley View Sports Park deferred maintenance scheduled for FY23 includes:

Reserve Component (Asset)	Budget
Railing Repair or Repaint	\$1,195
Parking Lot Striping	\$2,101
General Landscape Repairs	\$2,829
Wrought Iron Fencing Repaint	\$3,000

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Backstop Repairs	\$1,018
Asphalt Repairs	\$1,114
Irrigation Controller Replacement	\$3,362
Concrete Walkways	\$4,340
Tot Lot Safety Surface	\$24,979

The **Blackstone Village Park (Valley View Park South)** construction is underway and scheduled to completed mid-FY2023.

No deferred maintenance projects have been scheduled for FY23.



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 56 – LAKE FOREST PARK LLAD

Lake Forest Park is located on Francisco Oak Drive North of Marina School.

The total assessment to be levied for FY23 for Lake Forest Park LLAD is \$79,048. Lake Forest Park is comprised of 1,924.26 benefit units, to which each unit will be assessed \$41.08. The District’s General Fund contribution is \$9,250.

Improvements include:

- Parking lot – 15,887 square feet (SF).
- Concrete walkways – 13,567 square feet (SF).
- Iron fence – 429 lineal feet (LF).
- Restroom building
- Picnic area with shade, BBQ’s, tables.
- Tennis courts – two (2).
- Volleyball court (1).
- Landscaping – 28,544 square feet (SF).
- Pathway and trails – 6,000 square feet (SF).
- Masonry retaining wall – 1,213 square feet (SF).
- Playground structure.

Lake Forest Park deferred maintenance scheduled for FY23 includes:

Reserve Component (Asset)	Budget
Turf Renovation	\$454
Playground Fiber Replenishment	\$3,599
Irrigation Supplies	\$4,028
Weed Abatement (<i>goats</i>)	\$6,619
Landscape Bark Replenishment	\$7,866

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
Outdoor Classroom DG	\$593
Interior Restroom Painting	\$868
Tennis Court Gates	\$1,055
Turf Renovations	\$1,250
Paint Vehicle Gates	\$1,462
Replace Volleyball Net	\$1,974
Volleyball Court Sand Replenishment	\$2,008



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

Irrigation Parts	\$3,740
Tennis Court Post	\$4,606
Tennis Court Nets	\$5,605
Fire Break	\$6,146
Tennis Court Windscreen Replacement	\$6,278
Hydro Seed Erosion Areas	\$13,028

FUND 57 – WINDSOR POINT PARK LLAD

Windsor Point Park is located on the corner of Francisco Drive and Schooner Drive.

The total assessment to be levied for FY23 for Windsor Point Park LLAD is \$32,987. Windsor Point Park is comprised of 455.5 benefit units, to which each unit will be assessed \$72.42. The District's General Fund contribution is \$3,665.

Improvements Include:

- Turf – 10,000 square feet (SF).
- Shade structures – two (2).
- Basketball and handball court – 3,300 square feet (SF).
- Concrete walkways – 6,800 square feet (SF).
- Picnic tables – two (2).
- Picnic Benches – four (4)
- Solar irrigation.

Windsor Point deferred maintenance scheduled for FY23 includes:

Reserve Component (Asset)	Budget
General Repairs Turf, Bark, Trees	\$1,131

The condition of the assets identified for replacement in accordance with the Browning Reserve Study that were evaluated and determined can be deferred to future year(s) include:

Reserve Component (Asset)	Budget
BBQ Replacement	\$552
Basketball Court Reseal and Stripe	\$1,244
Masonry Wall Ongoing Maintenance	\$1,680
Items called out in FY 19/20 not being completed	\$2,286
Wrought Iron Fence Painting	\$4,032



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

FUND 58 – CARSON CREEK (HERITAGE VILLAGE PARK) LLAD

Carson Creek “Heritage” Park is a 4.7-acre village park located on Carson Crossing Drive and is currently under construction, with completion planned for Summer 2022.

The total assessment to be levied for FY23 for Carson Creek “Heritage” Park LLAD is \$101,490. Carson Creek is currently comprised of 662 benefit units, to which each unit will be assessed \$153.30. The District’s General Fund contribution is \$19,072.

Improvements Include:

- Picnic tables
- Picnic area shade structure
- Benches
- Drinking fountains
- Trash receptacles
- Monument sign
- Irrigation
- Turf area
- Playground
- Tennis courts
- Bocce ball court
- Public restroom
- Parking lot
- Parking lights
- Concrete columns
- Concrete paths
- Trail

Carson Creek “Heritage” Park is planned for completion by end of FY22, therefore, no deferred maintenance projects have been scheduled for FY23.



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

COMMUNITY FACILITIES DISTRICTS

BASS LAKE HILLS SPECIFIC PLAN CFD 2018-01 (Hawkview, Bell Ranch, Bass Lake North)

The CFD for the Bass Lake Hills Specific Plan CFD 2018-01 has been formed but have not yet been activated because the developed unit threshold does not warrant it at this time. At the time parks within the Specific Plan area begin to develop, the CFD will be activated.

EL DORADO HILLS CSD MASTER COMMUNITY FACILITIES DISTRICT (CFD 2019-01)

The District-wide Master CFD 2019-01 was formed in 2019 for the purposes of providing a funding mechanism for all new planned development and is a condition placed on those projects during the entitlement phase. Saratoga Estates is the first tax rate area (Tax Rate Area 1) to be created in CFD 2019-01, and is the funding mechanism utilized for the maintenance of those public amenities constructed by the Saratoga Estates development which currently include a trailhead, landscaped open space and Saratoga Way median. The near 2-acre public park and recreation trail are under construction and are planned to be completed in the second half of FY23.



Assessment Districts

Landscape & Lighting (LLAD) / Community Facilities (CFD)

CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS

Fund	Location	Description	Budget
020	StonegLL	Garbage Can Replacement	\$1,721
022	PromLL	Hardscape Repair	\$1,506
022	PromLL	Playground Fiber Replenishment	\$2,971
022	PromLL	Wrought Iron Fence Painting	\$3,000
022	PromLL	Walkway Repairs	\$4,096
022	PromLL	Picnic Table Replacement	\$5,123
022	PromLL	Park Bench Replacement	\$8,136
026	CresceLL	Irrigation Supplies	\$1,863
035	HighH3LL	Bark Replacement	\$997
037	LaureLL	Turf Renovation	\$1,387
037	LaureLL	Plant Replacement	\$2,260
037	LaureLL	Main Park Sign Rehab	\$2,316
037	LaureLL	Tree Miantenance	\$3,355
039	SilvaVLL	Garbage Can Replacement	\$1,721
040	BassALL	Sign Repairs	\$887
040	BassALL	Irrigation Controllers	\$5,000
043	CreeksLL	Turf Renovation	\$2,169
043	CreeksLL	Table Replacement	\$2,498
043	CreeksLL	Bark Replacement	\$4,500
043	CreeksLL	Bench Replacement	\$7,054
045	BassBLL	Bark Replenishment	\$7,016
047	HighViLL	Playground Fiber Replenishment	\$2,200
050	ValleyLL	Railing Repaint or Repair	\$1,195
050	ValleyLL	Parking Lot Striping	\$2,101
050	ValleyLL	General Repairs/Upgrades/Bark/Plants/Trees	\$2,829
050	ValleyLL	Wrought Iron Fencing Repaint	\$3,000
056	LakePkLL	Turf Renovation	\$454
056	LakePkLL	Playground Fiber	\$3,599
056	LakePkLL	Irrigation Supplies	\$4,028
056	LakePkLL	Weed Abatment	\$6,619
056	LakePkLL	Landcape Bark Replenishment	\$7,866
057	WindsoLL	General Repairs Turf, Bark, Trees	\$1,131
048	NorthCLL	Bark Replacement	\$10,350
047	HighViLL	Bark Replenishment	\$13,083
022	PromLL	Ashpalt Sealing, Ongoing Repairs and Striping	\$20,730
041	RoadwaLL	Phase 1 of Roadway Median Renovation	\$300,000
041	RoadwaLL	Phase 2 of Roadway Median Renovation	\$321,000
Total Deferred Maintenance Projects			\$769,761



Budget Summary

LLAD 20-Stonegate Village

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Stonegate Village (LLAD)							
Fund Balance							
Fund Balance	\$ 39,082	\$ 26,140	\$ 38,934	\$ 38,934	\$ 13,620	\$ (25,314)	-65.02%
Beginning Balance	\$ 39,082	\$ 26,140	\$ 38,934	\$ 38,934	\$ 13,620	\$ (25,314)	-65.02%
Deferred Maintenance Reserve	\$ 36,729	\$ 52,631	\$ 43,077	\$ 43,077	\$ 81,738	\$ 38,661	89.75%
Operating Reserve	\$ 25,800	\$ 14,242	\$ 15,570	\$ 15,570	\$ 11,943	\$ (3,627)	-23.29%
Reserves Total	\$ 62,529	\$ 66,873	\$ 58,647	\$ 58,647	\$ 93,681	\$ 35,034	59.74%
Fund Balance	\$ 101,611	\$ 93,013	\$ 97,581	\$ 97,581	\$ 107,301	\$ 9,720	9.96%
Revenue							
Property Tax/Assessments	\$ 26,022	\$ 61,804	\$ 40,211	\$ 40,211	\$ 16,309	\$ (23,902)	-59.44%
Interest	\$ 1,854	\$ 579	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 558	\$ 565	\$ 1,205	\$ 1,205	\$ 456	\$ (749)	-62.18%
Revenue Total	\$ 28,434	\$ 62,948	\$ 41,416	\$ 41,416	\$ 16,765	\$ (24,651)	-59.52%
Revenue	\$ 28,434	\$ 62,948	\$ 41,416	\$ 41,416	\$ 16,765	\$ (24,651)	-59.52%
Expense							
Payroll Tax Expense	\$ 182	\$ 113	\$ 548	\$ 548	\$ 215	\$ (333)	-60.77%
Employee Benefits	\$ 515	\$ 320	\$ 907	\$ 907	\$ 516	\$ (391)	-43.11%
Retirement	\$ 237	\$ 137	\$ 235	\$ 235	\$ 180	\$ (55)	-23.40%
Workers Compensation	\$ 236	\$ 284	\$ 508	\$ 508	\$ 222	\$ (286)	-56.30%
Salary Expense-Full Time	\$ 2,388	\$ 1,609	\$ 3,165	\$ 3,165	\$ 2,503	\$ (662)	-20.92%
Salary Expense-Part Time	\$ 225	\$ 66	\$ 2,793	\$ 2,793	\$ 190	\$ (2,603)	-93.20%
Salary and Benefits Total	\$ 3,783	\$ 2,529	\$ 8,156	\$ 8,156	\$ 3,826	\$ (4,330)	-53.09%
Temporary Labor	\$ 488	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 68	\$ 29	\$ 77	\$ 77	\$ 77	\$ -	0.00%
Government Fees & Permits	\$ 545	\$ 545	\$ 545	\$ 545	\$ 545	\$ -	0.00%
Irrigation Supplies	\$ 737	\$ 86	\$ 330	\$ 330	\$ 330	\$ -	0.00%
Landscape Supplies	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
Contract Service	\$ 9,788	\$ 22,055	\$ 12,346	\$ 12,346	\$ 13,846	\$ 1,500	12.15%
Deferred Maintenance <10000	\$ 741	\$ 4,260	\$ -	\$ -	\$ 1,721	\$ 1,721	1721.00%
Fuel Expense	\$ 77	\$ 35	\$ 85	\$ 85	\$ 85	\$ -	0.00%
Water Expense	\$ 2,657	\$ 2,803	\$ 3,570	\$ 3,570	\$ 3,990	\$ 420	11.76%
Utility: Electric	\$ 242	\$ 181	\$ 265	\$ 265	\$ 278	\$ 13	5.00%
Utility: Street Light Electric	\$ 170	\$ 129	\$ 252	\$ 252	\$ 252	\$ -	0.00%
Engineering Report Fees	\$ 524	\$ 590	\$ 651	\$ 651	\$ 682	\$ 31	4.71%
Administrative Overhead	\$ 17,212	\$ 3,669	\$ 10,892	\$ 10,892	\$ 4,553	\$ (6,339)	-58.20%
Services and Supplies Total	\$ 33,249	\$ 34,382	\$ 29,213	\$ 29,213	\$ 26,559		
Deferred Maintenance >10000	\$ -	\$ -	\$ 42,981	\$ 42,981	\$ -	\$ (42,981)	-100.00%
Capital Expenditures Total	\$ -	\$ -	\$ 42,981	\$ 42,981	\$ -	\$ (42,981)	-100.00%
Expense	\$ 37,032	\$ 36,910	\$ 80,350	\$ 80,350	\$ 30,385	\$ (49,965)	-62.18%
Stonegate Village (LLAD)	\$ 93,013	\$ 119,050	\$ 58,647	\$ 58,647	\$ 93,681	\$ 35,034	59.74%

Budget Summary

LLAD 21-Green Valley Hills

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Green Valley Hills (LLAD)							
Fund Balance							
Fund Balance	\$ 7,315	\$ 12,270	\$ 3,874	\$ 3,874	\$ -	\$ (3,874)	-100.00%
Beginning Balance	\$ 7,315	\$ 12,270	\$ 3,874	\$ 3,874	\$ -	\$ (3,874)	-100.00%
Deferred Maintenance Reserve	\$ 3,418	\$ 2,860	\$ 4,360	\$ 4,360	\$ 27,471	\$ 23,111	530.07%
Operating Reserve	\$ 9,163	\$ 8,765	\$ 8,860	\$ 8,860	\$ 2,136	\$ (6,724)	-75.89%
Reserved for Sidewalk	\$ 2,598	\$ 2,598	\$ 2,598	\$ 2,598	\$ -	\$ (2,598)	-100.00%
Reserves Total	\$ 15,179	\$ 14,223	\$ 15,818	\$ 15,818	\$ 29,607	\$ 13,789	87.18%
Fund Balance	\$ 22,494	\$ 26,493	\$ 19,692	\$ 19,692	\$ 29,607	\$ 9,915	50.35%
Revenue							
Property Tax/Assessments	\$ 17,034	\$ 17,084	\$ 17,071	\$ 17,071	\$ 17,072	\$ 1	0.01%
Interest	\$ 447	\$ 140	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 206	\$ 305	\$ 319	\$ 319	\$ 77	\$ (242)	-75.89%
Revenue Total	\$ 17,687	\$ 17,530	\$ 17,390	\$ 17,390	\$ 17,149	\$ (241)	-1.39%
Revenue	\$ 17,687	\$ 17,530	\$ 17,390	\$ 17,390	\$ 17,149	\$ (241)	-1.39%
Expense							
Payroll Tax Expense	\$ 20	\$ 60	\$ 94	\$ 94	\$ 43	\$ (51)	-54.26%
Employee Benefits	\$ 67	\$ 189	\$ 305	\$ 305	\$ 189	\$ (116)	-38.03%
Retirement	\$ 29	\$ 75	\$ 85	\$ 85	\$ 38	\$ (47)	-55.29%
Workers Compensation	\$ 54	\$ 5	\$ 91	\$ 91	\$ 49	\$ (42)	-46.15%
Salary Expense-Full Time	\$ 313	\$ 954	\$ 1,177	\$ 1,177	\$ 550	\$ (627)	-53.27%
Salary and Benefits Total	\$ 484	\$ 1,284	\$ 1,752	\$ 1,752	\$ 869	\$ (883)	-50.40%
Equipment Services	\$ 29	\$ 29	\$ 75	\$ 75	\$ 75	\$ -	0.00%
Government Fees & Permits	\$ 355	\$ 355	\$ 355	\$ 355	\$ 355	\$ -	0.00%
Park/Field Supplies	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Irrigation Supplies	\$ -	\$ 46	\$ 100	\$ 100	\$ -	\$ (100)	-100.00%
Landscape Supplies	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
Contract Service	\$ 7,197	\$ 11,898	\$ 9,529	\$ 9,529	\$ 1,000	\$ (8,529)	-89.51%
Fuel Expense	\$ 53	\$ 35	\$ 120	\$ 120	\$ 120	\$ -	0.00%
Water Expense	\$ 3,090	\$ 3,061	\$ 5,325	\$ 5,325	\$ 360	\$ (4,965)	-93.24%
Utility: Electric	\$ (130)	\$ 90	\$ 146	\$ 146	\$ 147	\$ 1	0.71%
Utility: Street Light Electric	\$ 588	\$ 437	\$ 750	\$ 750	\$ 656	\$ (94)	-12.50%
Engineering Report Fees	\$ 350	\$ 377	\$ 416	\$ 416	\$ 436	\$ 20	4.71%
Administrative Overhead	\$ 1,672	\$ 2,195	\$ 2,596	\$ 2,596	\$ 1,009	\$ (1,587)	-61.13%
Services and Supplies Total	\$ 13,204	\$ 18,587	\$ 19,512	\$ 19,512	\$ 4,258	\$ (15,254)	-78.18%
Expense	\$ 13,688	\$ 19,871	\$ 21,264	\$ 21,264	\$ 5,127	\$ (16,137)	-75.89%
Green Valley Hills (LLAD)	\$ 26,493	\$ 24,152	\$ 15,818	\$ 15,818	\$ 41,629	\$ 25,811	163.18%

Budget Summary

LLAD 22-Promontory

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Promontory Village 6 (LLAD)							
Fund Balance							
Fund Balance	\$ 486,797	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ 486,797	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ 6,395	\$ 76,890	\$ 129,341	\$ 129,341	\$ 260,379	\$ 131,038	101.31%
Operating Reserve	\$ 289,886	\$ 222,964	\$ 239,143	\$ 239,143	\$ 207,104	\$ (32,039)	-13.40%
Reserves Total	\$ 296,281	\$ 299,854	\$ 368,484	\$ 368,484	\$ 467,483	\$ 98,998	26.87%
Fund Balance	\$ 783,078	\$ 299,854	\$ 368,484	\$ 368,484	\$ 467,483	\$ 98,998	26.87%
Revenue							
Property Tax/Assessments	\$ 307,292	\$ 313,085	\$ 321,543	\$ 321,543	\$ 335,184	\$ 13,641	4.24%
Interest	\$ 4,018	\$ 3,483	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 1,046,376	\$ 242,922	\$ 364,014	\$ 364,014	\$ 296,863	\$ (67,151)	-18.45%
Revenue Total	\$ 1,357,687	\$ 559,490	\$ 685,557	\$ 685,557	\$ 632,047	\$ (53,510)	-7.81%
Revenue	\$ 1,357,687	\$ 559,490	\$ 685,557	\$ 685,557	\$ 632,047	\$ (53,510)	-7.81%
Expense							
Payroll Tax Expense	\$ 2,219	\$ 2,337	\$ 5,703	\$ 5,703	\$ 2,631	\$ (3,072)	-53.87%
Employee Benefits	\$ 6,460	\$ 6,426	\$ 12,055	\$ 12,055	\$ 6,789	\$ (5,266)	-43.68%
Retirement	\$ 3,245	\$ 2,458	\$ 3,056	\$ 3,056	\$ 1,999	\$ (1,057)	-34.59%
Workers Compensation	\$ 1,850	\$ 3,595	\$ 5,221	\$ 5,221	\$ 2,826	\$ (2,395)	-45.87%
Salary Expense-Full Time	\$ 29,968	\$ 32,347	\$ 45,243	\$ 45,243	\$ 29,153	\$ (16,090)	-35.56%
Salary Expense-Part Time	\$ 977	\$ 2,099	\$ 18,635	\$ 18,635	\$ 3,460	\$ (15,175)	-81.43%
Salary and Benefits Total	\$ 44,719	\$ 49,262	\$ 89,913	\$ 89,913	\$ 46,858	\$ (43,055)	-47.89%
Temporary Labor	\$ 6,558	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Custodial Supplies	\$ 1,845	\$ 1,426	\$ 2,500	\$ 2,500	\$ 2,200	\$ (300)	-12.00%
Equipment Services	\$ 1,934	\$ 1,756	\$ 1,440	\$ 1,440	\$ 1,440	\$ -	0.00%
Functional Supplies	\$ 217	\$ 1,790	\$ -	\$ -	\$ -	\$ -	0.00%
Government Fees & Permits	\$ 1,230	\$ 1,229	\$ 1,555	\$ 1,555	\$ 1,555	\$ -	0.00%
Playground Equipment	\$ 1,580	\$ 6,951	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
Park/Field Supplies	\$ 1,779	\$ 2,829	\$ 9,500	\$ 9,500	\$ 8,000	\$ (1,500)	-15.79%
Irrigation Supplies	\$ 4,582	\$ 1,260	\$ 4,700	\$ 4,700	\$ 4,500	\$ (200)	-4.26%
Small Tools	\$ 87	\$ -	\$ 150	\$ 150	\$ 250	\$ 100	66.67%
Landscape Supplies	\$ 2,555	\$ 7,322	\$ 18,400	\$ 18,400	\$ 13,882	\$ (4,518)	-24.56%
Contract Service	\$ 177,190	\$ 205,181	\$ 231,987	\$ 231,987	\$ 261,687	\$ 29,700	12.80%
Chemical Supplies	\$ 3,256	\$ 466	\$ 6,950	\$ 6,950	\$ 7,600	\$ 650	9.35%
Vandalism	\$ -	\$ 1,985	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Deferred Maintenance <10000	\$ 11,793	\$ 7,211	\$ 6,260	\$ 6,260	\$ 24,832	\$ 18,572	296.68%
Fuel Expense	\$ 2,375	\$ 2,093	\$ 2,350	\$ 2,350	\$ 2,350	\$ -	0.00%
Rental-Equipment	\$ 622	\$ 975	\$ -	\$ -	\$ -	\$ -	0.00%
Rental-Facilities	\$ 858	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Telephone Expense	\$ 1,391	\$ 658	\$ 600	\$ 600	\$ -	\$ (600)	-100.00%
Water Expense	\$ 29,690	\$ 34,391	\$ 38,350	\$ 38,350	\$ 56,461	\$ 18,111	47.22%
Utility: Electric	\$ 25,440	\$ 24,981	\$ 36,243	\$ 36,243	\$ 25,500	\$ (10,743)	-29.64%
Engineering Report Fees	\$ 1,460	\$ 1,727	\$ 1,906	\$ 1,906	\$ 1,996	\$ 90	4.71%
Administrative Overhead	\$ 195,941	\$ 72,933	\$ 124,900	\$ 124,900	\$ 60,271	\$ (64,629)	-51.74%
Services and Supplies Total	\$ 472,384	\$ 377,164	\$ 490,290	\$ 490,290	\$ 475,023	\$ (15,267)	-3.11%
Deferred Maintenance >10000	\$ 1,323,808	\$ -	\$ 85,148	\$ 85,148	\$ 20,730	\$ (64,418)	-75.65%
Capital Expenditures Total	\$ 1,323,808	\$ -	\$ 85,148	\$ 85,148	\$ 20,730	\$ (64,418)	-75.65%
Expense	\$ 1,840,911	\$ 426,426	\$ 665,352	\$ 665,352	\$ 542,611	\$ (122,740)	-18.45%
Promontory Village 6 (LLAD)	\$ 299,854	\$ 432,918	\$ 388,689	\$ 388,689	\$ 556,918	\$ 168,229	43.28%

Budget Summary

LLAD 23-Oakridge

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Oakridge Village (LLAD)							
Fund Balance							
Fund Balance	\$ 14,406	\$ 4,897	\$ 2,109	\$ 2,109	\$ -	\$ (2,109)	-100.00%
Beginning Balance	\$ 14,406	\$ 4,897	\$ 2,109	\$ 2,109	\$ -	\$ (2,109)	-100.00%
Deferred Maintenance Reserve	\$ -	\$ 9,976	\$ 2,145	\$ 2,145	\$ 25,292	\$ 23,147	1079.03%
Operating Reserve	\$ -	\$ 12,036	\$ 9,692	\$ 9,692	\$ 4,549	\$ (5,143)	-53.07%
Reserves Total	\$ -	\$ 22,012	\$ 11,837	\$ 11,837	\$ 29,840	\$ 18,003	152.09%
Fund Balance	\$ 14,406	\$ 26,909	\$ 13,946	\$ 13,946	\$ 29,840	\$ 15,894	113.97%
Revenue							
Property Tax/Assessments	\$ 16,063	\$ 17,023	\$ 16,498	\$ 16,498	\$ 16,498	\$ (0)	0.00%
Interest	\$ 379	\$ 133	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 17,482	\$ 357	\$ 251	\$ 251	\$ 164	\$ (87)	-34.68%
Revenue Total	\$ 33,924	\$ 17,513	\$ 16,749	\$ 16,749	\$ 16,662	\$ (87)	-0.52%
Revenue	\$ 33,924	\$ 17,513	\$ 16,749	\$ 16,749	\$ 16,662	\$ (87)	-0.52%
Expense							
Payroll Tax Expense	\$ 77	\$ 69	\$ 121	\$ 121	\$ 44	\$ (77)	-63.64%
Employee Benefits	\$ 249	\$ 199	\$ 433	\$ 433	\$ 112	\$ (321)	-74.13%
Retirement	\$ 116	\$ 83	\$ 112	\$ 112	\$ 40	\$ (72)	-64.29%
Workers Compensation	\$ 189	\$ 37	\$ 117	\$ 117	\$ 49	\$ (68)	-58.12%
Salary Expense-Full Time	\$ 1,157	\$ 1,002	\$ 1,506	\$ 1,506	\$ 558	\$ (948)	-62.95%
Salary Expense-Part Time	\$ 15	\$ 19	\$ -	\$ -	\$ -	\$ -	0.00%
Salary and Benefits Total	\$ 1,804	\$ 1,409	\$ 2,289	\$ 2,289	\$ 803	\$ (1,486)	-64.92%
Temporary Labor	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 11	\$ 4	\$ 35	\$ 35	\$ 25	\$ (10)	-28.57%
Government Fees & Permits	\$ 206	\$ 206	\$ 206	\$ 206	\$ 206	\$ -	0.00%
Irrigation Supplies	\$ 205	\$ 188	\$ 100	\$ 100	\$ -	\$ (100)	-100.00%
Landscape Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ (150)	-100.00%
Contract Service	\$ 7,434	\$ 15,564	\$ 5,599	\$ 5,599	\$ 7,146	\$ 1,546	27.62%
Fuel Expense	\$ 14	\$ 5	\$ 30	\$ 30	\$ 20	\$ (10)	-33.33%
Water Expense	\$ 2,293	\$ 2,571	\$ 3,263	\$ 3,263	\$ 192	\$ (3,071)	-94.12%
Utility: Electric	\$ 192	\$ 146	\$ 217	\$ 217	\$ 246	\$ 29	13.18%
Utility: Street Light Electric	\$ 1,224	\$ 929	\$ 1,400	\$ 1,400	\$ 1,303	\$ (97)	-6.90%
Engineering Report Fees	\$ 161	\$ 148	\$ 163	\$ 163	\$ 171	\$ 8	4.70%
Administrative Overhead	\$ 7,633	\$ 2,288	\$ 3,260	\$ 3,260	\$ 805	\$ (2,455)	-75.31%
Services and Supplies Total	\$ 19,618	\$ 22,049	\$ 14,424	\$ 14,424	\$ 10,114	\$ (4,310)	-29.88%
Expense	\$ 21,421	\$ 23,458	\$ 16,713	\$ 16,713	\$ 10,917	\$ (5,796)	-34.68%
Oakridge Village (LLAD)	\$ 26,909	\$ 20,964	\$ 13,982	\$ 13,982	\$ 35,585	\$ 21,603	154.50%

Budget Summary

LLAD 24-Oaktree

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Oaktree Village (LLAD)							
Fund Balance							
Fund Balance	\$ -	\$ 4,748	\$ 1,327	\$ 1,327	\$ -	\$ (1,327)	-100.00%
Beginning Balance	\$ -	\$ 4,748	\$ 1,327	\$ 1,327	\$ -	\$ (1,327)	-100.00%
Deferred Maintenance Reserve	\$ 39,154	\$ 49,286	\$ 54,286	\$ 54,286	\$ 58,355	\$ 4,069	7.50%
Operating Reserve	\$ 8,187	\$ 5,761	\$ 5,250	\$ 5,250	\$ 4,164	\$ (1,086)	-20.69%
Reserves Total	\$ 47,341	\$ 55,047	\$ 59,536	\$ 59,536	\$ 62,519	\$ 2,983	5.01%
Fund Balance	\$ 47,341	\$ 59,795	\$ 60,864	\$ 60,864	\$ 62,519	\$ 1,655	2.72%
Revenue							
Property Tax/Assessments	\$ 22,239	\$ 15,968	\$ 11,084	\$ 11,084	\$ 9,844	\$ (1,240)	-11.19%
Interest	\$ 1,010	\$ 370	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 165	\$ 110	\$ 189	\$ 189	\$ 150	\$ (39)	-20.69%
Revenue Total	\$ 23,414	\$ 16,448	\$ 11,273	\$ 11,273	\$ 9,994	\$ (1,279)	-11.35%
Revenue	\$ 23,414	\$ 16,448	\$ 11,273	\$ 11,273	\$ 9,994	\$ (1,279)	-11.35%
Expense							
Payroll Tax Expense	\$ 42	\$ 10	\$ 86	\$ 86	\$ 68	\$ (18)	-20.93%
Employee Benefits	\$ 144	\$ 33	\$ 258	\$ 258	\$ 150	\$ (108)	-41.86%
Retirement	\$ 62	\$ 13	\$ 81	\$ 81	\$ 60	\$ (21)	-25.93%
Workers Compensation	\$ 68	\$ 67	\$ 80	\$ 80	\$ 70	\$ (10)	-12.50%
Salary Expense-Full Time	\$ 666	\$ 165	\$ 1,077	\$ 1,077	\$ 783	\$ (294)	-27.30%
Salary Expense-Part Time	\$ -	\$ -	\$ 145	\$ 145	\$ 71	\$ (74)	-51.10%
Salary and Benefits Total	\$ 983	\$ 288	\$ 1,727	\$ 1,727	\$ 1,202	\$ (525)	-30.41%
Equipment Services	\$ 31	\$ 22	\$ 50	\$ 50	\$ 50	\$ -	0.00%
Government Fees & Permits	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ -	0.00%
Irrigation Supplies	\$ 83	\$ 9	\$ 200	\$ 200	\$ 200	\$ -	0.00%
Landscape Supplies	\$ 43	\$ -	\$ 400	\$ 400	\$ 200	\$ (200)	-50.00%
Contract Service	\$ 2,768	\$ 3,712	\$ 3,812	\$ 3,812	\$ 3,812	\$ -	0.00%
Fuel Expense	\$ 38	\$ 26	\$ 47	\$ 47	\$ 30	\$ (17)	-36.17%
Water Expense	\$ 2,013	\$ 1,323	\$ 2,633	\$ 2,633	\$ 1,500	\$ (1,133)	-43.03%
Utility: Electric	\$ 149	\$ 104	\$ 178	\$ 178	\$ 160	\$ (18)	-10.11%
Utility: Street Light Electric	\$ 786	\$ 586	\$ 590	\$ 590	\$ 821	\$ 231	39.16%
Engineering Report Fees	\$ 254	\$ 260	\$ 287	\$ 287	\$ 300	\$ 13	4.70%
Administrative Overhead	\$ 3,499	\$ 376	\$ 2,361	\$ 2,361	\$ 1,403	\$ (958)	-40.58%
Services and Supplies Total	\$ 9,978	\$ 6,732	\$ 10,873	\$ 10,873	\$ 8,792	\$ (2,081)	-19.14%
Expense	\$ 10,961	\$ 7,020	\$ 12,600	\$ 12,600	\$ 9,994	\$ (2,607)	-20.69%
Oaktree Village (LLAD)	\$ 59,795	\$ 69,223	\$ 59,536	\$ 59,536	\$ 62,519	\$ 2,983	5.01%

Budget Summary

LLAD 26-Crescent Ridge

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Crescent Ridge (LLAD)							
Fund Balance							
Fund Balance	\$ 16,720	\$ 19,558	\$ 497	\$ 497	\$ -	\$ (497)	-100.00%
Beginning Balance	\$ 16,720	\$ 19,558	\$ 497	\$ 497	\$ -	\$ (497)	-100.00%
Deferred Maintenance Reserve	\$ 3,738	\$ 4,512	\$ 15,935	\$ 15,935	\$ 22,274	\$ 6,339	39.78%
Operating Reserve	\$ 15,188	\$ 12,423	\$ 11,169	\$ 11,169	\$ 10,175	\$ (994)	-8.90%
Reserves Total	\$ 18,926	\$ 16,935	\$ 27,104	\$ 27,104	\$ 32,449	\$ 5,345	19.72%
Fund Balance	\$ 35,646	\$ 36,493	\$ 27,601	\$ 27,601	\$ 32,449	\$ 4,848	17.56%
Revenue							
Property Tax/Assessments	\$ 25,742	\$ 23,666	\$ 25,906	\$ 25,906	\$ 25,906	\$ (0)	0.00%
Interest	\$ 656	\$ 196	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 389	\$ 383	\$ 402	\$ 402	\$ 394	\$ (8)	-1.94%
Revenue Total	\$ 26,788	\$ 24,245	\$ 26,308	\$ 26,308	\$ 26,300	\$ (8)	-0.03%
Revenue	\$ 26,788	\$ 24,245	\$ 26,308	\$ 26,308	\$ 26,300	\$ (8)	-0.03%
Expense							
Payroll Tax Expense	\$ 105	\$ 91	\$ 162	\$ 162	\$ 92	\$ (70)	-43.21%
Employee Benefits	\$ 308	\$ 280	\$ 502	\$ 502	\$ 235	\$ (267)	-53.19%
Retirement	\$ 153	\$ 117	\$ 144	\$ 144	\$ 72	\$ (72)	-50.00%
Workers Compensation	\$ 123	\$ 210	\$ 129	\$ 129	\$ 93	\$ (36)	-27.91%
Salary Expense-Full Time	\$ 1,428	\$ 1,409	\$ 2,040	\$ 2,040	\$ 1,046	\$ (994)	-48.73%
Salary Expense-Part Time	\$ -	\$ 2	\$ -	\$ -	\$ 95	\$ 95	0.00%
Salary and Benefits Total	\$ 2,118	\$ 2,109	\$ 2,977	\$ 2,977	\$ 1,633	\$ (1,344)	-45.15%
Equipment Services	\$ 154	\$ 104	\$ 225	\$ 225	\$ 125	\$ (100)	-44.44%
Functional Supplies	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	0.00%
Government Fees & Permits	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Irrigation Supplies	\$ 89	\$ -	\$ 150	\$ 150	\$ -	\$ (150)	-100.00%
Landscape Supplies	\$ 284	\$ 399	\$ 600	\$ 600	\$ 200	\$ (400)	-66.67%
Contract Service	\$ 9,412	\$ 14,013	\$ 12,702	\$ 12,702	\$ 12,702	\$ -	0.00%
Chemical Supplies	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	300.00%
Deferred Maintenance <10000	\$ 1,257	\$ -	\$ -	\$ -	\$ 1,863	\$ 1,863	1863.00%
Fuel Expense	\$ 189	\$ 122	\$ 275	\$ 275	\$ 200	\$ (75)	-27.27%
Water Expense	\$ 3,588	\$ 3,979	\$ 3,990	\$ 3,990	\$ 5,653	\$ 1,663	41.67%
Utility: Electric	\$ 178	\$ 140	\$ 194	\$ 194	\$ 227	\$ 33	16.91%
Utility: Street Light Electric	\$ 871	\$ 670	\$ 600	\$ 600	\$ 756	\$ 156	26.00%
Engineering Report Fees	\$ 254	\$ 260	\$ 287	\$ 287	\$ 300	\$ 13	4.70%
Administrative Overhead	\$ 7,198	\$ 3,084	\$ 4,455	\$ 4,455	\$ 1,975	\$ (2,480)	-55.67%
Services and Supplies Total	\$ 23,823	\$ 23,141	\$ 23,828	\$ 23,828	\$ 24,651	\$ 823	3.45%
Expense	\$ 25,940	\$ 25,250	\$ 26,805	\$ 26,805	\$ 26,284	\$ (521)	-1.94%
Crescent Ridge (LLAD)	\$ 36,493	\$ 35,489	\$ 27,104	\$ 27,104	\$ 32,465	\$ 5,361	19.78%

Budget Summary

LLAD 27-La Cresta

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
La Cresta (LLAD)							
Fund Balance							
Fund Balance	\$ 7,100	\$ 12,697	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ 7,100	\$ 12,697	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ -	\$ -	\$ 10,145	\$ 10,145	\$ 27,588	\$ 17,444	171.95%
Operating Reserve	\$ 8,669	\$ 7,795	\$ 6,308	\$ 6,308	\$ 3,982	\$ (2,326)	-36.88%
Reserves Total	\$ 8,669	\$ 7,795	\$ 16,453	\$ 16,453	\$ 31,570	\$ 15,117	91.88%
Fund Balance	\$ 15,769	\$ 20,492	\$ 16,453	\$ 16,453	\$ 31,570	\$ 15,117	91.88%
Revenue							
Property Tax/Assessments	\$ 16,063	\$ 16,336	\$ 16,305	\$ 16,305	\$ 16,305	\$ 0	0.00%
Interest	\$ 516	\$ 148	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 181	\$ 149	\$ 227	\$ 227	\$ 143	\$ (84)	-36.88%
Revenue Total	\$ 16,761	\$ 16,632	\$ 16,532	\$ 16,532	\$ 16,448	\$ (84)	-0.51%
Revenue	\$ 16,761	\$ 16,632	\$ 16,532	\$ 16,532	\$ 16,448	\$ (84)	-0.51%
Expense							
Payroll Tax Expense	\$ 60	\$ 35	\$ 130	\$ 130	\$ 38	\$ (92)	-70.77%
Employee Benefits	\$ 191	\$ 106	\$ 455	\$ 455	\$ 92	\$ (363)	-79.78%
Retirement	\$ 90	\$ 43	\$ 104	\$ 104	\$ 29	\$ (75)	-72.12%
Workers Compensation	\$ 84	\$ 158	\$ 111	\$ 111	\$ 37	\$ (74)	-66.67%
Salary Expense-Full Time	\$ 884	\$ 532	\$ 1,518	\$ 1,518	\$ 419	\$ (1,099)	-72.40%
Salary Expense-Part Time	\$ -	\$ 17	\$ 83	\$ 83	\$ 48	\$ (35)	-42.17%
Salary and Benefits Total	\$ 1,309	\$ 892	\$ 2,401	\$ 2,401	\$ 663	\$ (1,738)	-72.39%
Equipment Services	\$ 91	\$ 41	\$ 110	\$ 110	\$ 35	\$ (75)	-68.18%
Government Fees & Permits	\$ 248	\$ 249	\$ 249	\$ 249	\$ 249	\$ -	0.00%
Irrigation Supplies	\$ -	\$ -	\$ 390	\$ 390	\$ 340	\$ (50)	-12.82%
Landscape Supplies	\$ 154	\$ -	\$ 150	\$ 150	\$ 100	\$ (50)	-33.33%
Contract Service	\$ 4,429	\$ 5,926	\$ 5,716	\$ 5,716	\$ 5,716	\$ -	0.00%
Vandalism	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fuel Expense	\$ 111	\$ 49	\$ 150	\$ 150	\$ 50	\$ (100)	-66.67%
Water Expense	\$ 1,368	\$ 1,124	\$ 2,000	\$ 2,000	\$ 1,200	\$ (800)	-40.00%
Utility: Electric	\$ 147	\$ 123	\$ 400	\$ 400	\$ 250	\$ (150)	-37.50%
Engineering Report Fees	\$ 161	\$ 148	\$ 163	\$ 163	\$ 171	\$ 8	4.70%
Administrative Overhead	\$ 3,974	\$ 1,138	\$ 3,410	\$ 3,410	\$ 782	\$ (2,628)	-77.07%
Services and Supplies Total	\$ 10,729	\$ 8,798	\$ 12,738	\$ 12,738	\$ 8,893	\$ (3,845)	-30.19%
Expense	\$ 12,038	\$ 9,690	\$ 15,139	\$ 15,139	\$ 9,556	\$ (5,583)	-36.88%
La Cresta (LLAD)	\$ 20,492	\$ 27,434	\$ 17,846	\$ 17,846	\$ 38,462	\$ 20,617	115.53%

Budget Summary

LLAD 30-Lake Forest

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Lake Forest (LLAD)							
Fund Balance							
Fund Balance	\$ 15,699	\$ 13,168	\$ 5,251	\$ 5,251	\$ -	\$ (5,251)	-100.00%
Beginning Balance	\$ 15,699	\$ 13,168	\$ 5,251	\$ 5,251	\$ -	\$ (5,251)	-100.00%
Deferred Maintenance Reserve	\$ 8,058	\$ 10,559	\$ 11,654	\$ 11,654	\$ 14,662	\$ 3,008	25.81%
Operating Reserve	\$ 8,373	\$ 5,583	\$ 5,592	\$ 5,592	\$ 4,480	\$ (1,112)	-19.89%
Reserves Total	\$ 16,431	\$ 16,142	\$ 17,246	\$ 17,246	\$ 19,142	\$ 1,896	10.99%
Fund Balance	\$ 32,131	\$ 29,310	\$ 22,497	\$ 22,497	\$ 19,142	\$ (3,355)	-14.91%
Revenue							
Property Tax/Assessments	\$ 8,576	\$ 9,003	\$ 9,417	\$ 9,417	\$ 24,191	\$ 14,774	156.89%
Interest	\$ 612	\$ 162	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 184	\$ 212	\$ 223	\$ 223	\$ 161	\$ (62)	-27.80%
Revenue Total	\$ 9,372	\$ 9,377	\$ 9,640	\$ 9,640	\$ 24,352	\$ 14,712	152.61%
Revenue	\$ 9,372	\$ 9,377	\$ 9,640	\$ 9,640	\$ 24,352	\$ 14,712	152.61%
Expense							
Payroll Tax Expense	\$ 67	\$ 107	\$ 117	\$ 117	\$ 56	\$ (61)	-52.14%
Employee Benefits	\$ 189	\$ 280	\$ 327	\$ 327	\$ 121	\$ (206)	-63.00%
Retirement	\$ 65	\$ 118	\$ 92	\$ 92	\$ 45	\$ (47)	-51.09%
Workers Compensation	\$ 72	\$ 59	\$ 110	\$ 110	\$ 54	\$ (56)	-50.91%
Salary Expense-Full Time	\$ 878	\$ 1,408	\$ 1,264	\$ 1,264	\$ 600	\$ (664)	-52.53%
Salary Expense-Part Time	\$ -	\$ 102	\$ 151	\$ 151	\$ 95	\$ (56)	-37.09%
Salary and Benefits Total	\$ 1,271	\$ 2,075	\$ 2,061	\$ 2,061	\$ 971	\$ (1,090)	-52.89%
Equipment Services	\$ 45	\$ 275	\$ 435	\$ 435	\$ 435	\$ -	0.00%
Functional Supplies	\$ -	\$ 76	\$ -	\$ -	\$ -	\$ -	0.00%
Government Fees & Permits	\$ 567	\$ 567	\$ 567	\$ 567	\$ 567	\$ -	0.00%
Park/Field Supplies	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	0.00%
Irrigation Supplies	\$ 287	\$ -	\$ 150	\$ 150	\$ 100	\$ (50)	-33.33%
Landscape Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ 400	\$ 250	166.67%
Contract Service	\$ 3,364	\$ 5,123	\$ 4,503	\$ 4,503	\$ 4,503	\$ -	0.00%
Deferred Maintenance <10000	\$ -	\$ -	\$ 1,470	\$ 1,470	\$ -	\$ (1,470)	-100.00%
Fuel Expense	\$ 55	\$ 334	\$ 150	\$ 150	\$ 200	\$ 50	33.33%
Water Expense	\$ 1,058	\$ 1,004	\$ 1,450	\$ 1,450	\$ 1,450	\$ -	0.00%
Utility: Electric	\$ (129)	\$ 90	\$ 138	\$ 138	\$ 151	\$ 13	9.57%
Utility: Street Light Electric	\$ 103	\$ 77	\$ 142	\$ 142	\$ 120	\$ (22)	-15.49%
Engineering Report Fees	\$ 524	\$ 590	\$ 651	\$ 651	\$ 682	\$ 31	4.71%
Administrative Overhead	\$ 5,050	\$ 3,203	\$ 3,025	\$ 3,025	\$ 1,174	\$ (1,851)	-61.19%
Services and Supplies Total	\$ 10,921	\$ 11,374	\$ 12,830	\$ 12,830	\$ 9,781	\$ (3,049)	-23.77%
Expense	\$ 12,192	\$ 13,449	\$ 14,891	\$ 14,891	\$ 10,752	\$ (4,139)	-27.80%
Lake Forest (LLAD)	\$ 29,310	\$ 25,239	\$ 17,246	\$ 17,246	\$ 32,742	\$ 15,496	89.85%

Budget Summary

LLAD 31-Marina Village

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Marina Village (LLAD)							
Fund Balance							
Fund Balance	\$ 220	\$ -	\$ 3,483	\$ 3,483	\$ -	\$ (3,483)	-100.00%
Beginning Balance	\$ 220	\$ -	\$ 3,483	\$ 3,483	\$ -	\$ (3,483)	-100.00%
Deferred Maintenance Reserve	\$ -	\$ 1,116	\$ 6,565	\$ 6,565	\$ 5,292	\$ (1,273)	-19.39%
Operating Reserve	\$ 1,143	\$ 1,165	\$ 1,192	\$ 1,192	\$ 1,169	\$ (24)	-2.00%
Reserves Total	\$ 1,143	\$ 2,280	\$ 7,757	\$ 7,757	\$ 6,461	\$ (1,297)	-16.72%
Fund Balance	\$ 1,363	\$ 2,280	\$ 11,240	\$ 11,240	\$ 6,461	\$ (4,780)	-42.52%
Revenue							
Property Tax/Assessments	\$ 2,680	\$ 4,885	\$ 4,950	\$ 4,950	\$ 4,063	\$ (887)	-17.92%
Interest	\$ 30	\$ 16	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 27	\$ 46	\$ 43	\$ 43	\$ 42	\$ (1)	-2.00%
Revenue Total	\$ 2,737	\$ 4,947	\$ 4,993	\$ 4,993	\$ 4,105	\$ (888)	-17.78%
Revenue	\$ 2,737	\$ 4,947	\$ 4,993	\$ 4,993	\$ 4,105	\$ (888)	-17.78%
Expense							
Payroll Tax Expense	\$ 2	\$ 20	\$ 22	\$ 22	\$ 28	\$ 6	27.27%
Employee Benefits	\$ 8	\$ 57	\$ 61	\$ 61	\$ 54	\$ (7)	-11.48%
Retirement	\$ 3	\$ 22	\$ 21	\$ 21	\$ 23	\$ 2	9.52%
Workers Compensation	\$ 8	\$ (2)	\$ 18	\$ 18	\$ 26	\$ 8	44.44%
Salary Expense-Full Time	\$ 37	\$ 288	\$ 270	\$ 270	\$ 293	\$ 23	8.52%
Salary Expense-Part Time	\$ -	\$ 18	\$ -	\$ -	\$ 48	\$ 48	0.00%
Salary and Benefits Total	\$ 58	\$ 403	\$ 392	\$ 392	\$ 472	\$ 80	20.41%
Equipment Services	\$ 14	\$ 23	\$ 50	\$ 50	\$ 50	\$ -	0.00%
Government Fees & Permits	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ -	0.00%
Contract Service	\$ 1,289	\$ 1,429	\$ 1,429	\$ 1,429	\$ 1,429	\$ -	0.00%
Fuel Expense	\$ 17	\$ 28	\$ 50	\$ 50	\$ 50	\$ -	0.00%
Engineering Report Fees	\$ 161	\$ 148	\$ 163	\$ 163	\$ 171	\$ 8	4.70%
Administrative Overhead	\$ 99	\$ 681	\$ 595	\$ 595	\$ 450	\$ (145)	-24.37%
Services and Supplies Total	\$ 1,762	\$ 2,491	\$ 2,470	\$ 2,470	\$ 2,333	\$ (137)	-5.56%
Expense	\$ 1,820	\$ 2,894	\$ 2,862	\$ 2,862	\$ 2,805	\$ (57)	-2.00%
Marina Village (LLAD)	\$ 2,280	\$ 4,333	\$ 13,371	\$ 13,371	\$ 7,761	\$ (5,610)	-41.96%

Budget Summary

LLAD 32-Francisco Oaks

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Francisco Oaks (LLAD)							
Fund Balance							
Fund Balance	\$ 8,011	\$ 22,956	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Beginning Balance	\$ 8,011	\$ 22,956	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Deferred Maintenance Reserve	\$ 106,158	\$ 117,608	\$ 130,041	\$ 130,041	\$ 126,583	\$ (3,458)	-2.66%
Operating Reserve	\$ 11,104	\$ 6,542	\$ 6,830	\$ 6,830	\$ 20,313	\$ 13,483	197.42%
Reserves Total	\$ 117,262	\$ 124,150	\$ 136,871	\$ 136,871	\$ 146,896	\$ 10,025	7.32%
Fund Balance	\$ 125,273	\$ 147,106	\$ 136,871	\$ 136,871	\$ 146,896	\$ 10,025	7.32%
Revenue							
Property Tax/Assessments	\$ 27,415	\$ 7,091	\$ 18,763	\$ 18,763	\$ 48,020	\$ 29,257	155.93%
Interest	\$ 2,631	\$ 882	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transfers In	\$ 178	\$ 184	\$ 258	\$ 258	\$ 731	\$ 473	183.45%
Revenue Total	\$ 30,224	\$ 8,157	\$ 19,021	\$ 19,021	\$ 48,751	\$ 29,730	156.30%
Revenue	\$ 30,224	\$ 8,157	\$ 19,021	\$ 19,021	\$ 48,751	\$ 29,730	156.30%
Expense							
Payroll Tax Expense	\$ 20	\$ 21	\$ 119	\$ 119	\$ 59	\$ (60)	-50.42%
Employee Benefits	\$ 66	\$ 63	\$ 301	\$ 301	\$ 146	\$ (155)	-51.50%
Retirement	\$ 30	\$ 23	\$ 94	\$ 94	\$ 47	\$ (47)	-50.00%
Workers Compensation	\$ 95	\$ 90	\$ 102	\$ 102	\$ 56	\$ (46)	-45.10%
Salary Expense-Full Time	\$ 308	\$ 318	\$ 1,252	\$ 1,252	\$ 632	\$ (620)	-49.52%
Salary Expense-Part Time	\$ -	\$ -	\$ 184	\$ 184	\$ 95	\$ (89)	-48.37%
Salary and Benefits Total	\$ 520	\$ 515	\$ 2,052	\$ 2,052	\$ 1,035	\$ (1,017)	-49.56%
Equipment Services	\$ 15	\$ 11	\$ 100	\$ 100	\$ 50	\$ (50)	-50.00%
Government Fees & Permits	\$ 217	\$ 217	\$ 217	\$ 217	\$ 217	\$ -	0.00%
Irrigation Supplies	\$ 26	\$ -	\$ 240	\$ 240	\$ 390	\$ 150	62.50%
Landscape Supplies	\$ -	\$ -	\$ 200	\$ 200	\$ 150	\$ (50)	-25.00%
Contract Service	\$ 3,875	\$ 5,806	\$ 5,001	\$ 5,001	\$ 40,001	\$ 35,000	699.81%
Deferred Maintenance <10000	\$ -	\$ 2,215	\$ 808	\$ 808	\$ -	\$ (808)	-100.00%
Fuel Expense	\$ 18	\$ 14	\$ 175	\$ 175	\$ 150	\$ (25)	-14.29%
Telephone Expense	\$ 1,375	\$ 642	\$ 600	\$ 600	\$ 600	\$ -	0.00%
Water Expense	\$ 621	\$ 1,816	\$ 4,746	\$ 4,746	\$ 4,746	\$ -	0.00%
Engineering Report Fees	\$ 159	\$ 145	\$ 160	\$ 160	\$ 167	\$ 8	4.71%
Administrative Overhead	\$ 1,565	\$ 741	\$ 2,901	\$ 2,901	\$ 1,245	\$ (1,656)	-57.08%
Services and Supplies Total	\$ 7,871	\$ 11,607	\$ 15,148	\$ 15,148	\$ 47,716	\$ 32,569	215.01%
Expense	\$ 8,391	\$ 12,122	\$ 17,200	\$ 17,200	\$ 48,751	\$ 31,552	183.44%
Francisco Oaks (LLAD)	\$ 147,106	\$ 143,142	\$ 138,692	\$ 138,692	\$ 146,896	\$ 8,204	5.92%

Budget Summary

LLAD 35-Highland Hills 3

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Highland Hills 13(LLAD)							
Fund Balance							
Fund Balance	\$ 14,582	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ 14,582	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ 62,270	\$ 67,250	\$ 71,572	\$ 71,572	\$ 72,666	\$ 1,093	1.53%
Operating Reserve	\$ 9,699	\$ 7,216	\$ 6,457	\$ 6,457	\$ 6,735	\$ 278	4.30%
Reserves Total	\$ 71,969	\$ 74,466	\$ 78,030	\$ 78,030	\$ 79,400	\$ 1,371	1.76%
Fund Balance	\$ 86,551	\$ 74,466	\$ 78,030	\$ 78,030	\$ 79,400	\$ 1,371	1.76%
Revenue							
Property Tax/Assessments	\$ 22,398	\$ 11,322	\$ 20,805	\$ 20,805	\$ 30,831	\$ 10,026	48.19%
Interest	\$ 1,666	\$ 439	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 551	\$ 192	\$ 232	\$ 232	\$ 257	\$ 25	10.73%
Revenue Total	\$ 24,615	\$ 11,953	\$ 21,038	\$ 21,038	\$ 31,088	\$ 10,051	47.78%
Revenue	\$ 24,615	\$ 11,953	\$ 21,038	\$ 21,038	\$ 31,088	\$ 10,051	47.78%
Expense							
Payroll Tax Expense	\$ 164	\$ 26	\$ 97	\$ 97	\$ 120	\$ 23	23.71%
Employee Benefits	\$ 469	\$ 76	\$ 369	\$ 369	\$ 339	\$ (30)	-8.13%
Retirement	\$ 264	\$ 36	\$ 76	\$ 76	\$ 109	\$ 33	43.42%
Workers Compensation	\$ 82	\$ 75	\$ 78	\$ 78	\$ 128	\$ 50	64.10%
Salary Expense-Full Time	\$ 2,176	\$ 380	\$ 1,106	\$ 1,106	\$ 1,440	\$ 334	30.20%
Salary Expense-Part Time	\$ -	\$ -	\$ 75	\$ 75	\$ 71	\$ (4)	-5.33%
Salary and Benefits Total	\$ 3,155	\$ 592	\$ 1,801	\$ 1,801	\$ 2,207	\$ 406	22.54%
Temporary Labor	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 89	\$ 45	\$ 100	\$ 100	\$ 120	\$ 20	20.00%
Government Fees & Permits	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ -	0.00%
Irrigation Supplies	\$ 333	\$ 81	\$ 100	\$ 100	\$ 200	\$ 100	100.00%
Landscape Supplies	\$ 366	\$ -	\$ 250	\$ 250	\$ 100	\$ (150)	-60.00%
Contract Service	\$ 9,090	\$ 9,029	\$ 8,044	\$ 8,044	\$ 9,189	\$ 1,145	14.23%
Deferred Maintenance <10000	\$ 10,200	\$ -	\$ -	\$ -	\$ 997	\$ 997	997.00%
Fuel Expense	\$ 110	\$ 54	\$ 150	\$ 150	\$ 150	\$ -	0.00%
Water Expense	\$ 1,237	\$ 1,684	\$ 1,985	\$ 1,985	\$ 1,300	\$ (685)	-34.49%
Engineering Report Fees	\$ 159	\$ 146	\$ 161	\$ 161	\$ 168	\$ 8	4.70%
Administrative Overhead	\$ 11,674	\$ 817	\$ 2,730	\$ 2,730	\$ 2,552	\$ (178)	-6.52%
Services and Supplies Total	\$ 33,544	\$ 12,033	\$ 13,696	\$ 13,696	\$ 14,953	\$ 1,257	9.18%
Expense	\$ 36,699	\$ 12,625	\$ 15,497	\$ 15,497	\$ 17,160	\$ 1,663	10.73%
Highland Hills 13(LLAD)	\$ 74,466	\$ 73,795	\$ 83,570	\$ 83,570	\$ 93,328	\$ 9,758	11.68%

Budget Summary

LLAD 37-Laurel/Hollow Oaks

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Laurel/Hollow Oaks (LLAD)							
Fund Balance							
Fund Balance	\$ 24,824	\$ 14,027	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ 24,824	\$ 14,027	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ 33,320	\$ 74,142	\$ 79,519	\$ 79,519	\$ 85,306	\$ 5,787	7.28%
Operating Reserve	\$ 16,638	\$ 10,458	\$ 11,877	\$ 11,877	\$ 12,615	\$ 739	6.22%
Reserves Total	\$ 49,958	\$ 84,600	\$ 91,396	\$ 91,396	\$ 97,921	\$ 6,525	7.14%
Fund Balance	\$ 74,782	\$ 98,627	\$ 91,396	\$ 91,396	\$ 97,921	\$ 6,525	7.14%
Revenue							
Property Tax/Assessments	\$ 52,042	\$ 10,318	\$ 45,710	\$ 45,710	\$ 35,959	\$ (9,751)	-21.33%
Interest	\$ 1,568	\$ 566	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 4,674	\$ 2,982	\$ 5,757	\$ 5,757	\$ 5,135	\$ (622)	-10.80%
Revenue Total	\$ 58,285	\$ 13,866	\$ 51,467	\$ 51,467	\$ 41,094	\$ (10,373)	-20.15%
Revenue	\$ 58,285	\$ 13,866	\$ 51,467	\$ 51,467	\$ 41,094	\$ (10,373)	-20.15%
Expense							
Payroll Tax Expense	\$ 249	\$ 179	\$ 261	\$ 261	\$ 277	\$ 16	6.13%
Employee Benefits	\$ 714	\$ 466	\$ 227	\$ 227	\$ 972	\$ 745	328.19%
Retirement	\$ 279	\$ 178	\$ 188	\$ 188	\$ 197	\$ 9	4.79%
Workers Compensation	\$ 143	\$ 198	\$ 96	\$ 96	\$ 284	\$ 188	195.83%
Salary Expense-Full Time	\$ 3,314	\$ 2,346	\$ 2,758	\$ 2,758	\$ 2,890	\$ 132	4.79%
Salary Expense-Part Time	\$ -	\$ 139	\$ 392	\$ 392	\$ 505	\$ 113	28.83%
Salary and Benefits Total	\$ 4,699	\$ 3,506	\$ 3,922	\$ 3,922	\$ 5,125	\$ 1,203	30.67%
Temporary Labor	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 441	\$ 296	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Government Fees & Permits	\$ 246	\$ 246	\$ 246	\$ 246	\$ 246	\$ -	0.00%
Playground Equipment	\$ 458	\$ -	\$ 500	\$ 500	\$ 3,000	\$ 2,500	500.00%
Park/Field Supplies	\$ -	\$ 159	\$ 150	\$ 150	\$ 150	\$ -	0.00%
Irrigation Supplies	\$ 567	\$ 269	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Landscape Supplies	\$ 236	\$ 260	\$ 500	\$ 500	\$ 250	\$ (250)	-50.00%
Contract Service	\$ 5,211	\$ 7,579	\$ 9,174	\$ 9,174	\$ 9,074	\$ (100)	-1.09%
Chemical Supplies	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	300.00%
Deferred Maintenance <10000	\$ -	\$ -	\$ 15,883	\$ 15,883	\$ 9,318	\$ (6,565)	-41.33%
Fuel Expense	\$ 541	\$ 354	\$ 430	\$ 430	\$ 403	\$ (27)	-6.31%
Telephone Expense	\$ 701	\$ 324	\$ 300	\$ 300	\$ 250	\$ (50)	-16.67%
Water Expense	\$ 3,047	\$ 3,973	\$ 4,000	\$ 4,000	\$ 3,700	\$ (300)	-7.50%
Utility: Electric	\$ 340	\$ 258	\$ 372	\$ 372	\$ 378	\$ 6	1.61%
Utility: Street Light Electric	\$ 549	\$ 425	\$ 575	\$ 575	\$ 604	\$ 29	5.04%
Engineering Report Fees	\$ 159	\$ 145	\$ 160	\$ 160	\$ 167	\$ 8	4.71%
Administrative Overhead	\$ 17,169	\$ 4,956	\$ 7,525	\$ 7,525	\$ 5,979	\$ (1,546)	-20.54%
Services and Supplies Total	\$ 29,741	\$ 19,246	\$ 40,465	\$ 40,465	\$ 34,469	\$ (5,996)	-14.82%
Expense	\$ 34,439	\$ 22,752	\$ 44,387	\$ 44,387	\$ 39,594	\$ (4,793)	-10.80%
Laurel/Hollow Oaks (LLAD)	\$ 98,627	\$ 89,741	\$ 98,476	\$ 98,476	\$ 99,421	\$ 945	0.96%

Budget Summary

LLAD 38-Wild Oaks Park

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Wild Oaks Park (LLAD)							
Fund Balance							
Fund Balance	\$ 54,000	\$ 53,997	\$ 35,112	\$ 35,112	\$ 25,669	\$ (9,443)	-26.89%
Beginning Balance	\$ 54,000	\$ 53,997	\$ 35,112	\$ 35,112	\$ 25,669	\$ (9,443)	-26.89%
Reserve for CIP	\$ 123,252	\$ 123,252	\$ 123,252	\$ 123,252	\$ 121,864	\$ (1,388)	-1.13%
Deferred Maintenance Reserve	\$ 5,425	\$ 7,653	\$ 27,654	\$ 27,654	\$ 13,007	\$ (14,647)	-52.96%
Operating Reserve	\$ 16,827	\$ 10,558	\$ 11,713	\$ 11,713	\$ 14,387	\$ 2,675	22.84%
Reserves Total	\$ 145,504	\$ 141,463	\$ 162,618	\$ 162,618	\$ 149,258	\$ (13,360)	-8.22%
Fund Balance	\$ 199,504	\$ 195,460	\$ 197,730	\$ 197,730	\$ 174,927	\$ (22,803)	-11.53%
Revenue							
Property Tax/Assessments	\$ 6,554	\$ 6,838	\$ 6,838	\$ 6,838	\$ 4,382	\$ (2,456)	-35.91%
Interest	\$ 3,946	\$ 1,240	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transfers In	\$ 2,187	\$ 1,913	\$ 3,646	\$ 3,646	\$ 4,478	\$ 833	22.84%
Revenue Total	\$ 12,686	\$ 9,990	\$ 10,483	\$ 10,483	\$ 8,860	\$ (1,623)	-15.48%
Revenue	\$ 12,686	\$ 9,990	\$ 10,483	\$ 10,483	\$ 8,860	\$ (1,623)	-15.48%
Expense							
Payroll Tax Expense	\$ 56	\$ 13	\$ 119	\$ 119	\$ 118	\$ (1)	-0.84%
Employee Benefits	\$ 173	\$ 35	\$ 301	\$ 301	\$ 273	\$ (28)	-9.30%
Retirement	\$ 54	\$ 14	\$ 94	\$ 94	\$ 109	\$ 15	15.96%
Workers Compensation	\$ 148	\$ 158	\$ 102	\$ 102	\$ 125	\$ 23	22.55%
Salary Expense-Full Time	\$ 802	\$ 176	\$ 1,252	\$ 1,252	\$ 1,417	\$ 165	13.18%
Salary Expense-Part Time	\$ -	\$ 16	\$ 184	\$ 184	\$ 71	\$ (113)	-61.41%
Salary and Benefits Total	\$ 1,233	\$ 412	\$ 2,052	\$ 2,052	\$ 2,113	\$ 61	2.97%
Equipment Services	\$ 28	\$ 12	\$ 60	\$ 60	\$ 60	\$ -	0.00%
Government Fees & Permits	\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064	\$ -	0.00%
Landscape Supplies	\$ 447	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Contract Service	\$ 8,102	\$ 9,744	\$ 19,716	\$ 19,716	\$ 26,525	\$ 6,809	34.53%
Fuel Expense	\$ 35	\$ 14	\$ 100	\$ 100	\$ 80	\$ (20)	-20.00%
Engineering Report Fees	\$ 1,205	\$ 1,417	\$ 1,564	\$ 1,564	\$ 1,638	\$ 74	4.71%
Administrative Overhead	\$ 4,616	\$ 420	\$ 3,053	\$ 3,053	\$ 2,549	\$ (504)	-16.51%
Services and Supplies Total	\$ 15,497	\$ 12,672	\$ 26,058	\$ 26,058	\$ 32,416	\$ 6,358	24.40%
Expense	\$ 16,730	\$ 13,084	\$ 28,110	\$ 28,110	\$ 34,529	\$ 6,419	22.84%
Wild Oaks Park (LLAD)	\$ 195,460	\$ 192,367	\$ 180,104	\$ 180,104	\$ 149,258	\$ (30,846)	-17.13%

Budget Summary

LLAD 39-Silva Valley

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Silva Valley (LLAD)							
Fund Balance							
Fund Balance	\$ 123,005	\$ 9,815	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ 123,005	\$ 9,815	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ 136,465	\$ 267,199	\$ 278,793	\$ 278,793	\$ 306,668	\$ 27,875	10.00%
Operating Reserve	\$ 55,482	\$ 28,234	\$ 38,220	\$ 38,220	\$ 29,235	\$ (8,985)	-23.51%
Reserves Total	\$ 191,947	\$ 295,433	\$ 317,013	\$ 317,013	\$ 335,903	\$ 18,890	5.96%
Fund Balance	\$ 314,951	\$ 305,248	\$ 317,013	\$ 317,013	\$ 335,903	\$ 18,890	5.96%
Revenue							
Property Tax/Assessments	\$ 97,338	\$ 72,020	\$ 103,835	\$ 103,835	\$ 106,951	\$ 3,116	3.00%
Interest	\$ 6,190	\$ 1,812	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 17,169	\$ 9,475	\$ 13,047	\$ 13,047	\$ 9,324	\$ (3,723)	-28.54%
Revenue Total	\$ 120,697	\$ 83,307	\$ 116,882	\$ 116,882	\$ 116,275	\$ (608)	-0.52%
Revenue	\$ 120,697	\$ 83,307	\$ 116,882	\$ 116,882	\$ 116,275	\$ (608)	-0.52%
Expense							
Payroll Tax Expense	\$ 676	\$ 353	\$ 961	\$ 961	\$ 396	\$ (565)	-58.79%
Employee Benefits	\$ 2,094	\$ 921	\$ 2,088	\$ 2,088	\$ 949	\$ (1,139)	-54.55%
Retirement	\$ 1,124	\$ 434	\$ 546	\$ 546	\$ 329	\$ (217)	-39.74%
Workers Compensation	\$ 537	\$ 442	\$ 732	\$ 732	\$ 423	\$ (309)	-42.21%
Salary Expense-Full Time	\$ 9,713	\$ 4,634	\$ 8,039	\$ 8,039	\$ 4,700	\$ (3,339)	-41.54%
Salary Expense-Part Time	\$ -	\$ 300	\$ 3,010	\$ 3,010	\$ 269	\$ (2,741)	-91.06%
Salary and Benefits Total	\$ 14,145	\$ 7,083	\$ 15,376	\$ 15,376	\$ 7,066	\$ (8,310)	-54.05%
Temporary Labor	\$ 279	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 384	\$ 166	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Government Fees & Permits	\$ 477	\$ 477	\$ 477	\$ 477	\$ 477	\$ -	0.00%
Playground Equipment	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	-50.00%
Park/Field Supplies	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	200.00%
Irrigation Supplies	\$ 1,414	\$ 1,752	\$ -	\$ -	\$ 500	\$ 500	500.00%
Landscape Supplies	\$ 288	\$ 1,181	\$ 1,100	\$ 1,100	\$ 3,600	\$ 2,500	227.27%
Contract Service	\$ 19,713	\$ 32,619	\$ 31,918	\$ 31,918	\$ 29,255	\$ (2,663)	-8.34%
Chemical Supplies	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	500.00%
Deferred Maintenance <10000	\$ 3,785	\$ -	\$ 8,865	\$ 8,865	\$ 1,721	\$ (7,144)	-80.59%
Fuel Expense	\$ 470	\$ 197	\$ 365	\$ 365	\$ 250	\$ (115)	-31.51%
Telephone Expense	\$ 767	\$ 330	\$ 500	\$ 500	\$ 400	\$ (100)	-20.00%
Water Expense	\$ 13,945	\$ 16,143	\$ 14,100	\$ 14,100	\$ 16,000	\$ 1,900	13.48%
Utility: Electric	\$ (437)	\$ 421	\$ 630	\$ 630	\$ 605	\$ (25)	-4.00%
Utility: Street Light Electric	\$ 840	\$ 637	\$ 1,265	\$ 1,265	\$ 895	\$ (370)	-29.28%
Engineering Report Fees	\$ 475	\$ 528	\$ 583	\$ 583	\$ 610	\$ 27	4.71%
Administrative Overhead	\$ 49,857	\$ 10,726	\$ 24,065	\$ 24,065	\$ 8,957	\$ (15,108)	-62.78%
Services and Supplies Total	\$ 92,256	\$ 65,176	\$ 85,218	\$ 85,218	\$ 64,819	\$ (20,398)	-23.94%
Deferred Maintenance >10000	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Expenditures Total	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expense	\$ 130,401	\$ 72,260	\$ 100,594	\$ 100,594	\$ 71,885	\$ (28,708)	-28.54%
Silva Valley (LLAD)	\$ 305,248	\$ 316,295	\$ 333,301	\$ 333,301	\$ 380,292	\$ 46,991	14.10%

Budget Summary

LLAD 40-Bass Lake A

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Bass Lake Village A (LLAD)							
Fund Balance							
Fund Balance	\$ 16,399	\$ 16,720	\$ 54	\$ 54	\$ 90	\$ 36	66.67%
Beginning Balance	\$ 16,399	\$ 16,720	\$ 54	\$ 54	\$ 90	\$ 36	66.67%
Deferred Maintenance Reserve	\$ 2,661	\$ 3,655	\$ 14,588	\$ 14,588	\$ 42,278	\$ 27,690	189.81%
Operating Reserve	\$ 15,603	\$ 12,073	\$ 11,665	\$ 11,665	\$ 29,981	\$ 18,316	157.02%
Reserves Total	\$ 18,264	\$ 15,728	\$ 26,253	\$ 26,253	\$ 72,259	\$ 46,006	175.24%
Fund Balance	\$ 34,663	\$ 32,448	\$ 26,307	\$ 26,307	\$ 72,349	\$ 46,042	175.02%
Revenue							
Property Tax/Assessments	\$ 27,451	\$ 27,649	\$ 27,522	\$ 27,522	\$ 76,585	\$ 49,063	178.27%
Interest	\$ 682	\$ 178	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 464	\$ 435	\$ 420	\$ 420	\$ 1,168	\$ 748	178.05%
Revenue Total	\$ 28,597	\$ 28,261	\$ 27,942	\$ 27,942	\$ 77,752	\$ 49,811	178.27%
Revenue	\$ 28,597	\$ 28,261	\$ 27,942	\$ 27,942	\$ 77,752	\$ 49,811	178.27%
Expense							
Payroll Tax Expense	\$ 143	\$ 214	\$ 218	\$ 218	\$ 187	\$ (31)	-14.22%
Employee Benefits	\$ 406	\$ 416	\$ 186	\$ 186	\$ 825	\$ 639	343.55%
Retirement	\$ 167	\$ 167	\$ 184	\$ 184	\$ 148	\$ (36)	-19.57%
Workers Compensation	\$ 161	\$ 85	\$ 68	\$ 68	\$ 197	\$ 129	189.71%
Salary Expense-Full Time	\$ 1,883	\$ 2,096	\$ 2,736	\$ 2,736	\$ 2,220	\$ (516)	-18.86%
Salary Expense-Part Time	\$ -	\$ 637	\$ -	\$ -	\$ 119	\$ 119	119.00%
Salary and Benefits Total	\$ 2,760	\$ 3,616	\$ 3,392	\$ 3,392	\$ 3,696	\$ 304	8.96%
Temporary Labor	\$ 222	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 282	\$ 223	\$ 275	\$ 275	\$ 275	\$ -	0.00%
Government Fees & Permits	\$ 403	\$ 403	\$ 403	\$ 403	\$ 403	\$ -	0.00%
Park/Field Supplies	\$ -	\$ 367	\$ -	\$ -	\$ -	\$ -	0.00%
Irrigation Supplies	\$ 199	\$ 241	\$ 250	\$ 250	\$ 300	\$ 50	20.00%
Landscape Supplies	\$ 365	\$ 70	\$ 250	\$ 250	\$ 250	\$ -	0.00%
Contract Service	\$ 7,102	\$ 7,311	\$ 6,812	\$ 6,812	\$ 50,812	\$ 44,000	645.93%
Chemical Supplies	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	100.00%
Deferred Maintenance <10000	\$ 767	\$ 1,999	\$ -	\$ -	\$ 5,887	\$ 5,887	5887.00%
Fuel Expense	\$ 347	\$ 270	\$ 370	\$ 370	\$ 370	\$ -	0.00%
Water Expense	\$ 3,300	\$ 4,727	\$ 4,200	\$ 4,200	\$ 6,000	\$ 1,800	42.86%
Utility: Electric	\$ 449	\$ 597	\$ 750	\$ 750	\$ 819	\$ 69	9.20%
Utility: Street Light Electric	\$ 3,673	\$ 2,788	\$ 3,953	\$ 3,953	\$ 3,953	\$ -	0.00%
Engineering Report Fees	\$ 350	\$ 377	\$ 416	\$ 416	\$ 436	\$ 20	4.71%
Administrative Overhead	\$ 10,592	\$ 5,465	\$ 6,925	\$ 6,925	\$ 4,542	\$ (2,383)	-34.41%
Services and Supplies Total	\$ 28,052	\$ 24,838	\$ 24,604	\$ 24,604	\$ 74,146	\$ 49,543	201.36%
Expense	\$ 30,812	\$ 28,454	\$ 27,996	\$ 27,996	\$ 77,842	\$ 49,847	178.05%
Bass Lake Village A (LLAD)	\$ 32,448	\$ 32,255	\$ 26,253	\$ 26,253	\$ 72,259	\$ 46,006	175.24%

Budget Summary

LLAD 41-Roadways

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Roadways (LLAD)							
Fund Balance							
Fund Balance	\$ 53,085	\$ 35,293	\$ 301,703	\$ 301,703	\$ 530,687	\$ 228,984	75.90%
Beginning Balance	\$ 53,085	\$ 35,293	\$ 301,703	\$ 301,703	\$ 530,687	\$ 228,984	75.90%
Reserve for CIP	\$ 350,000	\$ 445,000	\$ 341,093	\$ 341,093	\$ 123,276	\$ (217,817)	-63.86%
Deferred Maintenance Reserve	\$ 389,824	\$ 411,928	\$ 410,607	\$ 410,607	\$ 410,607	\$ -	0.00%
Operating Reserve	\$ 39,884	\$ 32,030	\$ 30,799	\$ 30,799	\$ 31,803	\$ 1,003	3.26%
Reserves Total	\$ 779,708	\$ 888,958	\$ 782,499	\$ 782,499	\$ 565,686	\$ (216,814)	-27.71%
Fund Balance	\$ 832,793	\$ 924,251	\$ 1,084,202	\$ 1,084,202	\$ 1,096,373	\$ 12,171	1.12%
Revenue							
Property Tax/Assessments	\$ 151,408	\$ 152,827	\$ 152,700	\$ 152,700	\$ 156,180	\$ 3,480	2.28%
Interest	\$ 17,239	\$ 5,703	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 1,173	\$ 1,028	\$ 5,609	\$ 5,609	\$ 10,460	\$ 4,851	86.49%
Revenue Total	\$ 169,820	\$ 159,558	\$ 158,309	\$ 158,309	\$ 166,640	\$ 8,331	5.26%
Revenue	\$ 169,820	\$ 159,558	\$ 158,309	\$ 158,309	\$ 166,640	\$ 8,331	5.26%
Expense							
Payroll Tax Expense	\$ 348	\$ 227	\$ 447	\$ 447	\$ 494	\$ 47	10.51%
Employee Benefits	\$ 1,114	\$ 647	\$ 1,198	\$ 1,198	\$ 1,287	\$ 89	7.43%
Retirement	\$ 714	\$ 334	\$ 309	\$ 309	\$ 416	\$ 107	34.63%
Workers Compensation	\$ 298	\$ 456	\$ 333	\$ 333	\$ 529	\$ 196	58.86%
Salary Expense-Full Time	\$ 5,167	\$ 3,259	\$ 4,536	\$ 4,536	\$ 5,899	\$ 1,363	30.05%
Salary Expense-Part Time	\$ -	\$ 108	\$ 792	\$ 792	\$ 316	\$ (476)	-60.10%
Salary and Benefits Total	\$ 7,640	\$ 5,031	\$ 7,615	\$ 7,615	\$ 8,941	\$ 1,326	17.41%
Equipment Services	\$ 231	\$ 95	\$ 178	\$ 178	\$ 178	\$ -	0.00%
Government Fees & Permits	\$ 3,234	\$ 3,234	\$ 3,234	\$ 3,234	\$ 3,234	\$ -	0.00%
Park/Field Supplies	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Irrigation Supplies	\$ 367	\$ 909	\$ 1,200	\$ 1,200	\$ 1,000	\$ (200)	-16.67%
Landscape Supplies	\$ 218	\$ 242	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Contract Service	\$ 28,944	\$ 33,896	\$ 32,112	\$ 32,112	\$ 32,112	\$ -	0.00%
Fuel Expense	\$ 283	\$ 111	\$ 221	\$ 221	\$ 221	\$ -	0.00%
Water Expense	\$ 8,382	\$ 10,173	\$ 12,000	\$ 12,000	\$ 15,000	\$ 3,000	25.00%
Engineering Report Fees	\$ 2,911	\$ 3,491	\$ 3,854	\$ 3,854	\$ 4,035	\$ 181	4.71%
Administrative Overhead	\$ 25,962	\$ 7,425	\$ 12,005	\$ 12,005	\$ 10,106	\$ (1,899)	-15.82%
Services and Supplies Total	\$ 70,722	\$ 59,576	\$ 66,304	\$ 66,304	\$ 67,386	\$ 1,082	1.63%
Deferred Maintenance >10000	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 621,000	\$ 321,000	107.00%
Capital Expenditures Total	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 621,000	\$ 321,000	107.00%
Expense	\$ 78,362	\$ 64,607	\$ 373,919	\$ 373,919	\$ 697,327	\$ 323,408	86.49%
Roadways (LLAD)	\$ 924,251	\$ 1,019,202	\$ 868,592	\$ 868,592	\$ 565,686	\$ (302,906)	-34.87%

Budget Summary

LLAD 42-Highland Hills 1,2,4

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Highland Hills 1 2&4 (LLAD)							
Fund Balance							
Fund Balance	\$ 44,493	\$ 25,946	\$ 6,721	\$ 6,721	\$ 4,379	\$ (2,342)	-34.85%
Beginning Balance	\$ 44,493	\$ 25,946	\$ 6,721	\$ 6,721	\$ 4,379	\$ (2,342)	-34.85%
Deferred Maintenance Reserve	\$ 12,755	\$ 17,417	\$ 19,246	\$ 19,246	\$ 22,681	\$ 3,435	17.85%
Operating Reserve	\$ 6,187	\$ 6,374	\$ 6,413	\$ 6,413	\$ 6,765	\$ 352	5.50%
Reserves Total	\$ 18,942	\$ 23,791	\$ 25,659	\$ 25,659	\$ 29,446	\$ 3,787	14.76%
Fund Balance	\$ 63,436	\$ 49,738	\$ 32,380	\$ 32,380	\$ 33,825	\$ 1,445	4.46%
Revenue							
Property Tax/Assessments	\$ 1,988	\$ 1,576	\$ 8,542	\$ 8,542	\$ 11,615	\$ 3,072	35.96%
Interest	\$ 1,166	\$ 272	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 257	\$ 258	\$ 232	\$ 232	\$ 244	\$ 11	4.78%
Revenue Total	\$ 3,412	\$ 2,106	\$ 8,775	\$ 8,775	\$ 11,858	\$ 3,083	35.14%
Revenue	\$ 3,412	\$ 2,106	\$ 8,775	\$ 8,775	\$ 11,858	\$ 3,083	35.14%
Expense							
Payroll Tax Expense	\$ 88	\$ 42	\$ 94	\$ 94	\$ 191	\$ 97	103.19%
Employee Benefits	\$ 277	\$ 126	\$ 199	\$ 199	\$ 841	\$ 642	322.61%
Retirement	\$ 171	\$ 69	\$ 59	\$ 59	\$ 155	\$ 96	162.71%
Workers Compensation	\$ 62	\$ 37	\$ 59	\$ 59	\$ 204	\$ 145	245.76%
Salary Expense-Full Time	\$ 1,285	\$ 632	\$ 865	\$ 865	\$ 2,305	\$ 1,440	166.47%
Salary Expense-Part Time	\$ 0	\$ 4	\$ 234	\$ 234	\$ 95	\$ (139)	-59.40%
Salary and Benefits Total	\$ 1,883	\$ 910	\$ 1,510	\$ 1,510	\$ 3,791	\$ 2,281	151.06%
Equipment Services	\$ 75	\$ 29	\$ 100	\$ 100	\$ 100	\$ -	0.00%
Government Fees & Permits	\$ 234	\$ 234	\$ 234	\$ 234	\$ 234	\$ -	0.00%
Irrigation Supplies	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
Landscape Supplies	\$ -	\$ (145)	\$ 300	\$ 300	\$ 200	\$ (100)	-33.33%
Contract Service	\$ 1,250	\$ 4,287	\$ 8,027	\$ 8,027	\$ 4,677	\$ (3,350)	-41.73%
Deferred Maintenance <10000	\$ 5,275	\$ -	\$ 105	\$ 105	\$ -	\$ (105)	-100.00%
Fuel Expense	\$ 92	\$ 35	\$ 100	\$ 100	\$ 100	\$ -	0.00%
Water Expense	\$ 912	\$ 1,015	\$ 1,008	\$ 1,008	\$ 1,059	\$ 51	5.10%
Utility: Electric	\$ (47)	\$ 133	\$ 300	\$ 300	\$ 200	\$ (100)	-33.33%
Utility: Street Light Electric	\$ 875	\$ 664	\$ 992	\$ 992	\$ 932	\$ (60)	-6.05%
Engineering Report Fees	\$ 159	\$ 145	\$ 160	\$ 160	\$ 167	\$ 8	4.71%
Administrative Overhead	\$ 6,402	\$ 1,329	\$ 2,460	\$ 2,460	\$ 4,576	\$ 2,116	86.02%
Services and Supplies Total	\$ 15,227	\$ 7,726	\$ 13,986	\$ 13,986	\$ 12,446	\$ (1,540)	-11.01%
Expense	\$ 17,110	\$ 8,636	\$ 15,496	\$ 15,496	\$ 16,237	\$ 741	4.78%
Highland Hills 1 2&4 (LLAD)	\$ 49,738	\$ 43,208	\$ 25,659	\$ 25,659	\$ 29,446	\$ 3,787	14.76%

Budget Summary

LLAD 43-Creekside Greens

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Creekside Greens (LLAD)							
Fund Balance							
Fund Balance	\$ 12,499	\$ 2,984	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ 12,499	\$ 2,984	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ 75,790	\$ 104,895	\$ 127,593	\$ 127,593	\$ 143,915	\$ 16,322	12.79%
Operating Reserve	\$ 48,121	\$ 32,195	\$ 26,905	\$ 26,905	\$ 26,978	\$ 72	0.27%
Reserved for Trail	\$ 18,633	\$ 18,510	\$ 18,510	\$ 18,510	\$ 18,510	\$ -	0.00%
Reserves Total	\$ 142,544	\$ 155,600	\$ 173,008	\$ 173,008	\$ 189,403	\$ 16,394	9.48%
Fund Balance	\$ 155,043	\$ 158,584	\$ 173,008	\$ 173,008	\$ 189,403	\$ 16,394	9.48%
Revenue							
Property Tax/Assessments	\$ 92,907	\$ 67,259	\$ 97,899	\$ 97,899	\$ 73,366	\$ (24,533)	-25.06%
Interest	\$ 2,901	\$ 933	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 14,043	\$ 7,490	\$ 11,169	\$ 11,169	\$ 10,501	\$ (667)	-5.97%
Revenue Total	\$ 109,851	\$ 75,681	\$ 109,068	\$ 109,068	\$ 83,867	\$ (25,200)	-23.11%
Revenue	\$ 109,851	\$ 75,681	\$ 109,068	\$ 109,068	\$ 83,867	\$ (25,200)	-23.11%
Expense							
Payroll Tax Expense	\$ 745	\$ 357	\$ 717	\$ 717	\$ 573	\$ (144)	-20.08%
Employee Benefits	\$ 2,154	\$ 1,027	\$ 1,703	\$ 1,703	\$ 1,325	\$ (378)	-22.20%
Retirement	\$ 1,007	\$ 427	\$ 566	\$ 566	\$ 423	\$ (143)	-25.27%
Workers Compensation	\$ 492	\$ 867	\$ 629	\$ 629	\$ 604	\$ (25)	-3.97%
Salary Expense-Full Time	\$ 9,994	\$ 5,172	\$ 7,430	\$ 7,430	\$ 6,117	\$ (1,313)	-17.67%
Salary Expense-Part Time	\$ 722	\$ 158	\$ 1,163	\$ 1,163	\$ 946	\$ (217)	-18.66%
Salary and Benefits Total	\$ 15,115	\$ 8,008	\$ 12,208	\$ 12,208	\$ 9,988	\$ (2,220)	-18.18%
Temporary Labor	\$ 1,195	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 573	\$ 305	\$ 510	\$ 510	\$ 300	\$ (210)	-41.18%
Functional Supplies	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Government Fees & Permits	\$ 581	\$ 463	\$ 463	\$ 463	\$ 463	\$ -	0.00%
Playground Equipment	\$ -	\$ 322	\$ 500	\$ 500	\$ 1,600	\$ 1,100	220.00%
Park/Field Supplies	\$ -	\$ 239	\$ -	\$ -	\$ 300	\$ 300	300.00%
Irrigation Supplies	\$ 404	\$ 391	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Landscape Supplies	\$ 1,101	\$ 560	\$ 850	\$ 850	\$ 850	\$ -	0.00%
Contract Service	\$ 14,126	\$ 23,155	\$ 22,076	\$ 22,076	\$ 28,726	\$ 6,650	30.12%
Chemical Supplies	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ 350	350.00%
Deferred Maintenance <10000	\$ -	\$ 4,643	\$ 2,671	\$ 2,671	\$ 16,221	\$ 13,550	507.30%
Fuel Expense	\$ 705	\$ 366	\$ 650	\$ 650	\$ 500	\$ (150)	-23.08%
Telephone Expense	\$ 739	\$ 330	\$ 500	\$ 500	\$ 300	\$ (200)	-40.00%
Water Expense	\$ 6,011	\$ 5,634	\$ 6,500	\$ 6,500	\$ 6,000	\$ (500)	-7.69%
Utility: Electric	\$ 1,425	\$ 1,112	\$ 1,928	\$ 1,928	\$ 2,463	\$ 535	27.76%
Engineering Report Fees	\$ 250	\$ 256	\$ 283	\$ 283	\$ 296	\$ 13	4.71%
Administrative Overhead	\$ 64,083	\$ 11,466	\$ 17,605	\$ 17,605	\$ 12,110	\$ (5,495)	-31.21%
Services and Supplies Total	\$ 91,195	\$ 49,293	\$ 55,036	\$ 55,036	\$ 70,980	\$ 15,944	28.97%
Deferred Maintenance >10000	\$ -	\$ -	\$ 18,867	\$ 18,867	\$ -	\$ (18,867)	-100.00%
Capital Expenditures Total	\$ -	\$ -	\$ 18,867	\$ 18,867	\$ -	\$ (18,867)	-100.00%
Expense	\$ 106,309	\$ 57,301	\$ 86,111	\$ 86,111	\$ 80,968	\$ (5,143)	-5.97%
Creekside Greens (LLAD)	\$ 158,584	\$ 176,964	\$ 195,965	\$ 195,965	\$ 192,303	\$ (3,662)	-1.87%

Budget Summary

LLAD 45-Bass Lake B

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Bass Lake Zone B (LLAD)							
Fund Balance							
Fund Balance	\$ 13,039	\$ 14,447	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ 13,039	\$ 14,447	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ 34,139	\$ 38,989	\$ 55,848	\$ 55,848	\$ 44,887	\$ (10,961)	-19.63%
Operating Reserve	\$ 14,629	\$ 10,209	\$ 7,604	\$ 7,604	\$ 7,991	\$ 387	5.10%
Reserves Total	\$ 48,768	\$ 49,198	\$ 63,452	\$ 63,452	\$ 52,878	\$ (10,573)	-16.66%
Fund Balance	\$ 61,807	\$ 63,645	\$ 63,452	\$ 63,452	\$ 52,878	\$ (10,573)	-16.66%
Revenue							
Property Tax/Assessments	\$ 22,212	\$ 27,835	\$ 19,509	\$ 19,509	\$ 35,501	\$ 15,992	81.97%
Interest	\$ 1,184	\$ 390	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 329	\$ 392	\$ 297	\$ 297	\$ 393	\$ 96	32.25%
Revenue Total	\$ 23,725	\$ 28,617	\$ 19,806	\$ 19,806	\$ 35,894	\$ 16,088	81.23%
Revenue	\$ 23,725	\$ 28,617	\$ 19,806	\$ 19,806	\$ 35,894	\$ 16,088	81.23%
Expense							
Payroll Tax Expense	\$ 106	\$ 78	\$ 98	\$ 98	\$ 138	\$ 40	40.82%
Employee Benefits	\$ 322	\$ 159	\$ 332	\$ 332	\$ 609	\$ 277	83.43%
Retirement	\$ 151	\$ 60	\$ 75	\$ 75	\$ 111	\$ 36	48.00%
Workers Compensation	\$ 113	\$ 28	\$ 65	\$ 65	\$ 147	\$ 82	126.15%
Salary Expense-Full Time	\$ 1,493	\$ 798	\$ 1,027	\$ 1,027	\$ 1,664	\$ 637	62.03%
Salary Expense-Part Time	\$ -	\$ 175	\$ 151	\$ 151	\$ 71	\$ (80)	-52.98%
Salary and Benefits Total	\$ 2,184	\$ 1,299	\$ 1,748	\$ 1,748	\$ 2,740	\$ 992	56.75%
Temporary Labor	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 225	\$ 90	\$ -	\$ -	\$ -	\$ -	0.00%
Government Fees & Permits	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	0.00%
Irrigation Supplies	\$ 158	\$ 9	\$ 400	\$ 400	\$ 300	\$ (100)	-25.00%
Landscape Supplies	\$ 226	\$ 22	\$ 300	\$ 300	\$ 200	\$ (100)	-33.33%
Contract Service	\$ 3,400	\$ 9,174	\$ 5,012	\$ 5,012	\$ 4,012	\$ (1,000)	-19.95%
Deferred Maintenance <10000	\$ -	\$ 6,317	\$ 1,558	\$ 1,558	\$ 7,016	\$ 5,458	350.32%
Fuel Expense	\$ 276	\$ 108	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Water Expense	\$ 3,702	\$ 3,261	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	0.00%
Utility: Electric	\$ 500	\$ 343	\$ 640	\$ 640	\$ 640	\$ -	0.00%
Utility: Street Light Electric	\$ 2,813	\$ 2,124	\$ 2,500	\$ 2,500	\$ 2,986	\$ 486	19.45%
Engineering Report Fees	\$ 350	\$ 377	\$ 416	\$ 416	\$ 436	\$ 20	4.71%
Administrative Overhead	\$ 7,592	\$ 1,996	\$ 2,615	\$ 2,615	\$ 3,247	\$ 632	24.17%
Services and Supplies Total	\$ 19,702	\$ 24,239	\$ 18,059	\$ 18,059	\$ 23,454	\$ 5,396	29.88%
Expense	\$ 21,887	\$ 25,538	\$ 19,807	\$ 19,807	\$ 26,194	\$ 6,388	32.25%
Bass Lake Zone B (LLAD)	\$ 63,645	\$ 66,725	\$ 63,451	\$ 63,451	\$ 62,578	\$ (873)	-1.38%

Budget Summary

LLAD 47-Highland View/Highland Hills/Sterlingshire

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
HV/Hills/Sterlingshire (LLAD)							
Fund Balance							
Fund Balance	\$ 28,173	\$ 35,305	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ 28,173	\$ 35,305	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ 42,614	\$ 49,379	\$ 67,477	\$ 67,477	\$ 71,724	\$ 4,247	6.29%
Operating Reserve	\$ 31,661	\$ 20,472	\$ 22,687	\$ 22,687	\$ 24,425	\$ 1,738	7.66%
Reserves Total	\$ 74,275	\$ 69,851	\$ 90,164	\$ 90,164	\$ 96,149	\$ 5,985	6.64%
Fund Balance	\$ 102,447	\$ 105,156	\$ 90,164	\$ 90,164	\$ 96,149	\$ 5,985	6.64%
Revenue							
Property Tax/Assessments	\$ 45,761	\$ 41,542	\$ 50,513	\$ 50,513	\$ 69,942	\$ 19,429	38.46%
Interest	\$ 1,944	\$ 557	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 6,949	\$ 7,094	\$ 7,355	\$ 7,355	\$ 9,585	\$ 2,230	30.31%
Revenue Total	\$ 54,654	\$ 49,192	\$ 57,868	\$ 57,868	\$ 79,527	\$ 21,659	37.43%
Revenue	\$ 54,654	\$ 49,192	\$ 57,868	\$ 57,868	\$ 79,527	\$ 21,659	37.43%
Expense							
Payroll Tax Expense	\$ 269	\$ 132	\$ 401	\$ 401	\$ 298	\$ (103)	-25.69%
Employee Benefits	\$ 787	\$ 369	\$ 332	\$ 332	\$ 779	\$ 447	134.64%
Retirement	\$ 339	\$ 148	\$ 268	\$ 268	\$ 237	\$ (31)	-11.57%
Workers Compensation	\$ 238	\$ 226	\$ 171	\$ 171	\$ 315	\$ 144	84.21%
Salary Expense-Full Time	\$ 3,652	\$ 1,855	\$ 3,975	\$ 3,975	\$ 3,552	\$ (423)	-10.64%
Salary Expense-Part Time	\$ -	\$ 2	\$ 799	\$ 799	\$ 190	\$ (609)	-76.22%
Salary and Benefits Total	\$ 5,286	\$ 2,732	\$ 5,946	\$ 5,946	\$ 5,371	\$ (575)	-9.67%
Temporary Labor	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 300	\$ 90	\$ 370	\$ 370	\$ 120	\$ (250)	-67.57%
Government Fees & Permits	\$ 549	\$ 549	\$ 549	\$ 549	\$ 549	\$ -	0.00%
Playground Equipment	\$ 27	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Park/Field Supplies	\$ -	\$ -	\$ 450	\$ 450	\$ 250	\$ (200)	-44.44%
Irrigation Supplies	\$ 291	\$ 337	\$ 400	\$ 400	\$ 400	\$ -	0.00%
Landscape Supplies	\$ 886	\$ 371	\$ 500	\$ 500	\$ 350	\$ (150)	-30.00%
Contract Service	\$ 15,725	\$ 19,194	\$ 21,407	\$ 21,407	\$ 21,407	\$ -	0.00%
Deferred Maintenance <10000	\$ 1,427	\$ 13,423	\$ 2,263	\$ 2,263	\$ 2,200	\$ (63)	-2.78%
Fuel Expense	\$ 368	\$ 104	\$ 450	\$ 450	\$ 250	\$ (200)	-44.44%
Telephone Expense	\$ 739	\$ 331	\$ 500	\$ 500	\$ 300	\$ (200)	-40.00%
Water Expense	\$ 7,691	\$ 11,596	\$ 10,500	\$ 10,500	\$ 19,440	\$ 8,940	85.14%
Utility: Electric	\$ 758	\$ 763	\$ 1,000	\$ 1,000	\$ 2,028	\$ 1,028	102.78%
Engineering Report Fees	\$ 524	\$ 590	\$ 651	\$ 651	\$ 682	\$ 31	4.71%
Administrative Overhead	\$ 17,269	\$ 3,794	\$ 11,225	\$ 11,225	\$ 6,973	\$ (4,252)	-37.88%
Services and Supplies Total	\$ 46,660	\$ 51,140	\$ 50,765	\$ 50,765	\$ 55,449	\$ 4,683	9.23%
Deferred Maintenance >10000	\$ -	\$ -	\$ -	\$ -	\$ 13,083	\$ 13,083	13083.00%
Capital Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ 13,083	\$ 13,083	13083.00%
Expense	\$ 51,946	\$ 53,873	\$ 56,711	\$ 56,711	\$ 73,903	\$ 17,191	30.31%
HV/Hills/Sterlingshire (LLAD)	\$ 105,156	\$ 100,476	\$ 91,321	\$ 91,321	\$ 101,774	\$ 10,453	11.45%

Budget Summary

LLAD 48- EDH Blvd North Commercial

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
EDH Blvd.Commerical(LLAD)							
Fund Balance							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ 8,761	\$ 8,761	\$ 64,147	\$ 64,147	\$ 16,152	\$ (47,995)	-74.82%
Operating Reserve	\$ 46,799	\$ 28,986	\$ 34,839	\$ 34,839	\$ 48,986	\$ 14,147	40.61%
Reserves Total	\$ 55,560	\$ 37,747	\$ 98,986	\$ 98,986	\$ 65,137	\$ (33,848)	-34.20%
Fund Balance	\$ 55,560	\$ 37,747	\$ 98,986	\$ 98,986	\$ 65,137	\$ (33,848)	-34.20%
Revenue							
Property Tax/Assessments	\$ 114,362	\$ 87,853	\$ 114,044	\$ 114,044	\$ 194,497	\$ 80,453	70.54%
Interest	\$ 833	\$ 223	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 2,027	\$ 924	\$ 1,409	\$ 1,409	\$ 1,919	\$ 509	36.13%
Revenue Total	\$ 117,221	\$ 89,000	\$ 115,454	\$ 115,454	\$ 196,416	\$ 80,962	70.12%
Revenue	\$ 117,221	\$ 89,000	\$ 115,454	\$ 115,454	\$ 196,416	\$ 80,962	70.12%
Expense							
Payroll Tax Expense	\$ 953	\$ 371	\$ 674	\$ 674	\$ 586	\$ (88)	-13.06%
Employee Benefits	\$ 3,104	\$ 1,104	\$ 2,298	\$ 2,298	\$ 1,494	\$ (804)	-34.99%
Retirement	\$ 1,943	\$ 535	\$ 480	\$ 480	\$ 496	\$ 16	3.33%
Workers Compensation	\$ 502	\$ 765	\$ 532	\$ 532	\$ 628	\$ 96	18.05%
Salary Expense-Full Time	\$ 14,398	\$ 5,554	\$ 6,965	\$ 6,965	\$ 7,097	\$ 132	1.90%
Salary Expense-Part Time	\$ -	\$ 99	\$ 1,100	\$ 1,100	\$ 285	\$ (815)	-74.09%
Salary and Benefits Total	\$ 20,898	\$ 8,428	\$ 12,049	\$ 12,049	\$ 10,586	\$ (1,463)	-12.14%
Temporary Labor	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Services	\$ 485	\$ 174	\$ 325	\$ 325	\$ 250	\$ (75)	-23.08%
Functional Supplies	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	0.00%
Government Fees & Permits	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ -	0.00%
Irrigation Supplies	\$ 3,278	\$ 1,857	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Landscape Supplies	\$ 683	\$ 1,258	\$ 1,100	\$ 1,100	\$ 500	\$ (600)	-54.55%
Contract Service	\$ 22,964	\$ 32,981	\$ 35,698	\$ 35,698	\$ 78,598	\$ 42,900	120.18%
Deferred Maintenance <10000	\$ 745	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fuel Expense	\$ 595	\$ 203	\$ 400	\$ 400	\$ 400	\$ -	0.00%
Water Expense	\$ 10,753	\$ 1,707	\$ 11,300	\$ 11,300	\$ 11,300	\$ -	0.00%
Utility: Electric	\$ 1,539	\$ 1,193	\$ 2,000	\$ 2,000	\$ 1,600	\$ (400)	-20.00%
Utility: Street Light Electric	\$ 905	\$ 683	\$ 1,323	\$ 1,323	\$ 1,000	\$ (323)	-24.41%
Engineering Report Fees	\$ 210	\$ 435	\$ 227	\$ 227	\$ 238	\$ 11	4.70%
Administrative Overhead	\$ 71,755	\$ 12,200	\$ 18,010	\$ 18,010	\$ 11,913	\$ (6,097)	-33.85%
Services and Supplies Total	\$ 114,136	\$ 52,911	\$ 71,564	\$ 71,564	\$ 106,980	\$ 35,416	49.49%
Deferred Maintenance >10000	\$ -	\$ -	\$ 10,350	\$ 10,350	\$ 10,350	\$ -	0.00%
Capital Expenditures Total	\$ -	\$ -	\$ 10,350	\$ 10,350	\$ 10,350	\$ -	0.00%
Expense	\$ 135,034	\$ 61,339	\$ 93,963	\$ 93,963	\$ 127,916	\$ 33,953	36.13%
EDH Blvd.Commerical(LLAD)	\$ 37,747	\$ 65,408	\$ 120,477	\$ 120,477	\$ 133,638	\$ 13,161	10.92%

Budget Summary

LLAD 49-Euer Ranch (Shell)

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Euer Ranch (LLAD)							
Fund Balance							
Fund Balance	\$ 1,896	\$ 1,934	\$ -	\$ -	\$ 1,950	\$ 1,950	1950.00%
Beginning Balance	\$ 1,896	\$ 1,934	\$ -	\$ -	\$ 1,950	\$ 1,950	1950.00%
Deferred Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserves Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fund Balance	\$ 1,896	\$ 1,934	\$ -	\$ -	\$ 1,950	\$ 1,950	0.00%
Revenue							
Interest	\$ 38	\$ 12	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 38	\$ 12	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 38	\$ 12	\$ -	\$ -	\$ -	\$ -	0.00%
Euer Ranch (LLAD)	\$ 1,934	\$ 1,946	\$ -	\$ -	\$ 1,950	\$ 1,950	0.00%

Budget Summary

LLAD 50-Valley View/Blackstone

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Valley View (LLAD)							
Fund Balance							
Fund Balance	\$ 98,484	\$ 20,409	\$ -	\$ -	\$ 34,663	\$ 34,663	34663.00%
Beginning Balance	\$ 98,484	\$ 20,409	\$ -	\$ -	\$ 34,663	\$ 34,663	#DIV/0!
Deferred Maintenance Reserve	\$ 21,888	\$ 81,950	\$ 112,089	\$ 112,089	\$ 138,565	\$ 26,476	23.62%
Operating Reserve	\$ 78,330	\$ 53,706	\$ 102,942	\$ 102,942	\$ 69,141	\$ (33,801)	-32.84%
Reserves Total	\$ 100,218	\$ 135,656	\$ 215,031	\$ 215,031	\$ 207,706	\$ (7,325)	-3.41%
Fund Balance	\$ 198,702	\$ 156,066	\$ 215,031	\$ 215,031	\$ 242,369	\$ 27,338	12.71%
Revenue							
Property Tax/Assessments	\$ 90,409	\$ 122,761	\$ 271,373	\$ 271,373	\$ 117,694	\$ (153,678)	-56.63%
Interest	\$ 3,376	\$ 891	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transfers In	\$ 20,349	\$ 14,010	\$ 32,791	\$ 32,791	\$ 22,706	\$ (10,085)	-30.76%
Revenue Total	\$ 114,135	\$ 137,661	\$ 304,164	\$ 304,164	\$ 140,400	\$ (163,763)	-53.84%
Revenue	\$ 114,135	\$ 137,661	\$ 304,164	\$ 304,164	\$ 140,400	\$ (163,763)	-53.84%
Expense							
Payroll Tax Expense	\$ 1,702	\$ 961	\$ 2,067	\$ 2,067	\$ 1,268	\$ (799)	-38.66%
Employee Benefits	\$ 4,629	\$ 2,537	\$ 5,356	\$ 5,356	\$ 2,949	\$ (2,407)	-44.94%
Retirement	\$ 1,768	\$ 953	\$ 1,093	\$ 1,093	\$ 990	\$ (103)	-9.42%
Workers Compensation	\$ 564	\$ 995	\$ 1,896	\$ 1,896	\$ 1,339	\$ (557)	-29.38%
Salary Expense-Full Time	\$ 21,476	\$ 12,772	\$ 16,172	\$ 16,172	\$ 13,545	\$ (2,627)	-16.24%
Salary Expense-Part Time	\$ 487	\$ 887	\$ 7,295	\$ 7,295	\$ 2,106	\$ (5,189)	-71.13%
Salary and Benefits Total	\$ 30,627	\$ 19,106	\$ 33,879	\$ 33,879	\$ 22,197	\$ (11,682)	-34.48%
Temporary Labor	\$ 1,508	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Custodial Supplies	\$ 740	\$ 865	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
Equipment Services	\$ 1,503	\$ 1,184	\$ 1,092	\$ 1,092	\$ 1,092	\$ -	0.00%
Functional Supplies	\$ 42	\$ 58	\$ -	\$ -	\$ -	\$ -	0.00%
Government Fees & Permits	\$ 1,374	\$ 1,374	\$ 3,110	\$ 3,110	\$ 3,110	\$ -	0.00%
Playground Equipment	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Park/Field Supplies	\$ -	\$ 557	\$ 1,500	\$ 1,500	\$ 3,200	\$ 1,700	113.33%
Irrigation Supplies	\$ 1,105	\$ 493	\$ 2,000	\$ 2,000	\$ 1,300	\$ (700)	-35.00%
Landscape Supplies	\$ 213	\$ 28	\$ 3,200	\$ 3,200	\$ 5,845	\$ 2,645	82.66%
Contract Service	\$ 40,951	\$ 48,843	\$ 125,924	\$ 125,924	\$ 80,081	\$ (45,844)	-36.41%
Chemical Supplies	\$ 376	\$ 316	\$ 1,600	\$ 1,600	\$ 2,500	\$ 900	56.25%
Deferred Maintenance <10000	\$ -	\$ -	\$ 5,760	\$ 5,760	\$ 9,125	\$ 3,365	58.42%
Fuel Expense	\$ 1,848	\$ 1,414	\$ 3,200	\$ 3,200	\$ 2,100	\$ (1,100)	-34.38%
Water Expense	\$ 6,085	\$ 7,486	\$ 15,938	\$ 15,938	\$ 9,999	\$ (5,939)	-37.26%
Utility: Electric	\$ 1,761	\$ 1,426	\$ 4,242	\$ 4,242	\$ 3,182	\$ (1,061)	-25.00%
Engineering Report Fees	\$ 1,535	\$ 1,820	\$ 2,009	\$ 2,009	\$ 2,103	\$ 95	4.71%
Administrative Overhead	\$ 67,103	\$ 20,618	\$ 47,167	\$ 47,167	\$ 27,030	\$ (20,137)	-42.69%
Services and Supplies Total	\$ 126,144	\$ 86,482	\$ 218,942	\$ 218,942	\$ 152,866	\$ (66,076)	-30.18%
Expense	\$ 156,771	\$ 105,587	\$ 252,821	\$ 252,821	\$ 175,063	\$ (77,758)	-30.76%
Valley View (LLAD)	\$ 156,066	\$ 188,140	\$ 266,374	\$ 266,374	\$ 207,706	\$ (58,668)	-22.02%

Budget Summary

LLAD 51-West Valley (Shell)

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
West Valley (Blackstone LLAD)							
Fund Balance							
Fund Balance	\$ 11,343	\$ 11,572	\$ -	\$ -	\$ 11,665	\$ 11,665	11665.00%
Beginning Balance	\$ 11,343	\$ 11,572	\$ -	\$ -	\$ 11,665	\$ 11,665	11665.00%
Deferred Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserves Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fund Balance	\$ 11,343	\$ 11,572	\$ -	\$ -	\$ 11,665	\$ 11,665	11665.00%
Revenue							
Interest	\$ 229	\$ 70	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 229	\$ 70	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 229	\$ 70	\$ -	\$ -	\$ -	\$ -	0.00%
West Valley (Blackstone LLAD)	\$ 11,572	\$ 11,643	\$ -	\$ -	\$ 11,665	\$ 11,665	11665.00%

Budget Summary

LLAD 52-Sierra View (Shell)

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Sierra View (Bell Ranch LLAD)							
Fund Balance							
Fund Balance	\$ 1,885	\$ 1,923	\$ -	\$ -	\$ 1,938	\$ 1,938	1938.00%
Beginning Balance	\$ 1,885	\$ 1,923	\$ -	\$ -	\$ 1,938	\$ 1,938	1938.00%
Deferred Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserves Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fund Balance	\$ 1,885	\$ 1,923	\$ -	\$ -	\$ 1,938	\$ 1,938	1938.00%
Revenue							
Interest	\$ 38	\$ 12	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 38	\$ 12	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 38	\$ 12	\$ -	\$ -	\$ -	\$ -	0.00%
Sierra View (Bell Ranch LLAD)	\$ 1,923	\$ 1,934	\$ -	\$ -	\$ 1,938	\$ 1,938	1938.00%

Budget Summary

LLAD 53-Bass Lake Hills (Shell)

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Bass Lake Hills (LLAD)							
Fund Balance							
Fund Balance	\$ 13,916	\$ 14,197	\$ -	\$ -	\$ 14,310	\$ 14,310	14310.00%
Beginning Balance	\$ 13,916	\$ 14,197	\$ -	\$ -	\$ 14,310	\$ 14,310	14310.00%
Deferred Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserves Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fund Balance	\$ 13,916	\$ 14,197	\$ -	\$ -	\$ 14,310	\$ 14,310	14310.00%
Revenue							
Interest	\$ 281	\$ 86	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 281	\$ 86	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 281	\$ 86	\$ -	\$ -	\$ -	\$ -	0.00%
Bass Lake Hills (LLAD)	\$ 14,197	\$ 14,283	\$ -	\$ -	\$ 14,310	\$ 14,310	14310.00%

Budget Summary

LLAD 54-Silver Dove/Hawkview (Shell)

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Silver Dove (Hawkview LLAD)							
Fund Balance							
Fund Balance	\$ 2,153	\$ 2,197	\$ -	\$ -	\$ 2,215	\$ 2,215	2215.00%
Beginning Balance	\$ 2,153	\$ 2,197	\$ -	\$ -	\$ 2,215	\$ 2,215	2215.00%
Deferred Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserves Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fund Balance	\$ 2,153	\$ 2,197	\$ -	\$ -	\$ 2,215	\$ 2,215	2215.00%
Revenue							
Interest	\$ 43	\$ 13	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 43	\$ 13	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 43	\$ 13	\$ -	\$ -	\$ -	\$ -	0.00%
Silver Dove (Hawkview LLAD)	\$ 2,197	\$ 2,210	\$ -	\$ -	\$ 2,215	\$ 2,215	2215.00%

Budget Summary

LLAD 55-Lesarra (Shell)

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Lesarra (Shell LLAD)							
Fund Balance							
Fund Balance	\$ 7,027	\$ 7,169	\$ -	\$ -	\$ 7,225	\$ 7,225	7225.00%
Beginning Balance	\$ 7,027	\$ 7,169	\$ -	\$ -	\$ 7,225	\$ 7,225	7225.00%
Deferred Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Reserves Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Fund Balance	\$ 7,027	\$ 7,169	\$ -	\$ -	\$ 7,225	\$ 7,225	7225.00%
Revenue							
Interest	\$ 142	\$ 44	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 142	\$ 44	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 142	\$ 44	\$ -	\$ -	\$ -	\$ -	0.00%
Lesarra (Shell LLAD)	\$ 7,169	\$ 7,212	\$ -	\$ -	\$ 7,225	\$ 7,225	7225.00%

Budget Summary

LLAD 56-Lake Forest Park

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Lake Forest Park (LLAD)							
Fund Balance							
Fund Balance	\$ 31,931	\$ 45,197	\$ -	\$ -	\$ 4,203	\$ 4,203	4203.00%
Beginning Balance	\$ 31,931	\$ 45,197	\$ -	\$ -	\$ 4,203	\$ 4,203	4203.00%
Deferred Maintenance Reserve	\$ 179,644	\$ 282,905	\$ 344,264	\$ 344,264	\$ 388,116	\$ 43,852	12.74%
Operating Reserve	\$ 74,877	\$ 37,808	\$ 46,022	\$ 46,022	\$ 28,694	\$ (17,327)	-37.65%
Reserves Total	\$ 254,521	\$ 320,713	\$ 390,286	\$ 390,286	\$ 416,810	\$ 26,525	6.80%
Fund Balance	\$ 286,452	\$ 365,910	\$ 390,286	\$ 390,286	\$ 421,014	\$ 30,728	7.87%
Revenue							
Property Tax/Assessments	\$ 167,115	\$ 118,214	\$ 121,161	\$ 121,161	\$ 79,048	\$ (42,113)	-34.76%
Interest	\$ 5,938	\$ 2,222	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 10,401	\$ 8,147	\$ 13,364	\$ 13,364	\$ 9,250	\$ (4,114)	-30.78%
Revenue Total	\$ 183,455	\$ 128,582	\$ 134,525	\$ 134,525	\$ 88,298	\$ (46,227)	-34.36%
Revenue	\$ 183,455	\$ 128,582	\$ 134,525	\$ 134,525	\$ 88,298	\$ (46,227)	-34.36%
Expense							
Payroll Tax Expense	\$ 319	\$ 765	\$ 1,756	\$ 1,756	\$ 687	\$ (1,069)	-60.88%
Employee Benefits	\$ 908	\$ 1,757	\$ 2,846	\$ 2,846	\$ 1,560	\$ (1,286)	-45.19%
Retirement	\$ 299	\$ 683	\$ 932	\$ 932	\$ 531	\$ (401)	-43.03%
Workers Compensation	\$ 706	\$ 783	\$ 1,595	\$ 1,595	\$ 722	\$ (873)	-54.73%
Salary Expense-Full Time	\$ 4,211	\$ 8,843	\$ 12,933	\$ 12,933	\$ 7,257	\$ (5,676)	-43.89%
Salary Expense-Part Time	\$ 485	\$ 1,632	\$ 6,850	\$ 6,850	\$ 1,203	\$ (5,647)	-82.44%
Salary and Benefits Total	\$ 6,927	\$ 14,462	\$ 26,912	\$ 26,912	\$ 11,960	\$ (14,952)	-55.56%
Temporary Labor	\$ 1,465	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Custodial Supplies	\$ 740	\$ 855	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
Equipment Services	\$ 762	\$ 759	\$ 680	\$ 680	\$ 550	\$ (130)	-19.12%
Government Fees & Permits	\$ 1,573	\$ 1,572	\$ 1,647	\$ 1,647	\$ 1,647	\$ -	0.00%
Playground Equipment	\$ 195	\$ 304	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Park/Field Supplies	\$ -	\$ 196	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Irrigation Supplies	\$ 62	\$ 86	\$ 345	\$ 345	\$ 640	\$ 295	85.51%
Landscape Supplies	\$ 448	\$ 51	\$ 800	\$ 800	\$ 500	\$ (300)	-37.50%
Contract Service	\$ 24,319	\$ 21,801	\$ 28,691	\$ 28,691	\$ 25,691	\$ (3,000)	-10.46%
Deferred Maintenance <10000	\$ 25,141	\$ 5,737	\$ 22,208	\$ 22,208	\$ 23,544	\$ 1,336	6.02%
Fuel Expense	\$ 937	\$ 899	\$ 550	\$ 550	\$ 400	\$ (150)	-27.27%
Telephone Expense	\$ -	\$ -	\$ 180	\$ 180	\$ -	\$ (180)	-100.00%
Water Expense	\$ 5,100	\$ 6,208	\$ 7,166	\$ 7,166	\$ 7,346	\$ 180	2.51%
Utility: Electric	\$ 830	\$ 713	\$ 1,000	\$ 1,000	\$ 700	\$ (300)	-30.00%
Engineering Report Fees	\$ 1,995	\$ 2,379	\$ 2,626	\$ 2,626	\$ 2,749	\$ 124	4.71%
Administrative Overhead	\$ 33,505	\$ 22,576	\$ 37,905	\$ 37,905	\$ 14,824	\$ (23,081)	-60.89%
Services and Supplies Total	\$ 97,070	\$ 64,135	\$ 105,748	\$ 105,748	\$ 80,542	\$ (25,206)	-23.84%
Equipment & Vehicles	\$ -	\$ -	\$ 978	\$ 978	\$ -	\$ (978)	-100.00%
Capital Expenditures Total	\$ -	\$ -	\$ 978	\$ 978	\$ -	\$ (978)	-100.00%
Expense	\$ 103,997	\$ 78,598	\$ 133,638	\$ 133,638	\$ 92,502	\$ (41,136)	-30.78%
Lake Forest Park (LLAD)	\$ 365,910	\$ 415,895	\$ 391,173	\$ 391,173	\$ 416,810	\$ 25,638	6.55%

Budget Summary

LLAD 57-Windsor Point Park

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Windsor Point Park (LLAD)							
Fund Balance							
Fund Balance	\$ 12,101	\$ 17,850	\$ 2,423	\$ 2,423	\$ -	\$ (2,423)	-100.00%
Beginning Balance	\$ 12,101	\$ 17,850	\$ 2,423	\$ 2,423	\$ -	\$ (2,423)	-100.00%
Deferred Maintenance Reserve	\$ -	\$ 10,670	\$ 31,689	\$ 31,689	\$ 34,810	\$ 3,121	9.85%
Operating Reserve	\$ 16,862	\$ 9,973	\$ 9,423	\$ 9,423	\$ 14,800	\$ 5,377	57.06%
Reserves Total	\$ 16,862	\$ 20,643	\$ 41,112	\$ 41,112	\$ 49,610	\$ 8,498	20.67%
Fund Balance	\$ 28,962	\$ 38,493	\$ 43,535	\$ 43,535	\$ 49,610	\$ 6,075	13.95%
Revenue							
Property Tax/Assessments	\$ 28,888	\$ 30,744	\$ 18,924	\$ 18,924	\$ 32,987	\$ 14,064	74.32%
Interest	\$ 599	\$ 242	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 2,212	\$ 1,722	\$ 2,372	\$ 2,372	\$ 3,665	\$ 1,293	54.52%
Revenue Total	\$ 31,699	\$ 32,709	\$ 21,295	\$ 21,295	\$ 36,652	\$ 15,357	72.11%
Revenue	\$ 31,699	\$ 32,709	\$ 21,295	\$ 21,295	\$ 36,652	\$ 15,357	72.11%
Expense							
Payroll Tax Expense	\$ 104	\$ 79	\$ 104	\$ 104	\$ 273	\$ 169	162.50%
Employee Benefits	\$ 355	\$ 218	\$ 425	\$ 425	\$ 660	\$ 235	55.29%
Retirement	\$ 129	\$ 84	\$ 77	\$ 77	\$ 245	\$ 168	218.18%
Workers Compensation	\$ 110	\$ (17)	\$ 96	\$ 96	\$ 298	\$ 202	210.42%
Salary Expense-Full Time	\$ 1,645	\$ 1,096	\$ 1,140	\$ 1,140	\$ 3,201	\$ 2,061	180.79%
Salary Expense-Part Time	\$ -	\$ 80	\$ 120	\$ 120	\$ 221	\$ 101	84.17%
Salary and Benefits Total	\$ 2,343	\$ 1,539	\$ 1,962	\$ 1,962	\$ 4,898	\$ 2,936	149.64%
Equipment Services	\$ 113	\$ 112	\$ 250	\$ 250	\$ 250	\$ -	0.00%
Government Fees & Permits	\$ 548	\$ 548	\$ 548	\$ 548	\$ 548	\$ -	0.00%
Park/Field Supplies	\$ -	\$ -	\$ 250	\$ 250	\$ 150	\$ (100)	-40.00%
Irrigation Supplies	\$ 248	\$ 81	\$ 500	\$ 500	\$ 300	\$ (200)	-40.00%
Landscape Supplies	\$ 157	\$ 22	\$ 450	\$ 450	\$ 450	\$ -	0.00%
Contract Service	\$ 6,837	\$ 5,270	\$ 10,174	\$ 10,174	\$ 17,115	\$ 6,941	68.22%
Deferred Maintenance <10000	\$ 985	\$ 1,063	\$ 1,104	\$ 1,104	\$ 1,131	\$ 27	2.45%
Fuel Expense	\$ 137	\$ 134	\$ 470	\$ 470	\$ 250	\$ (220)	-46.81%
Water Expense	\$ 2,307	\$ 2,996	\$ 3,858	\$ 3,858	\$ 4,118	\$ 260	6.74%
Engineering Report Fees	\$ 1,035	\$ 1,210	\$ 1,336	\$ 1,336	\$ 1,399	\$ 63	4.71%
Administrative Overhead	\$ 7,460	\$ 2,698	\$ 2,817	\$ 2,817	\$ 6,042	\$ 3,225	114.48%
Services and Supplies Total	\$ 19,825	\$ 14,136	\$ 21,756	\$ 21,756	\$ 31,752	\$ 9,996	45.94%
Expense	\$ 22,168	\$ 15,674	\$ 23,718	\$ 23,718	\$ 36,650	\$ 12,932	54.52%
Windsor Point Park (LLAD)	\$ 38,493	\$ 55,528	\$ 41,112	\$ 41,112	\$ 49,612	\$ 8,500	20.68%

Budget Summary

LLAD 58-Carson Creek/Heritage

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget			
Carson Creek (LLAD)								
Fund Balance								
Fund Balance	\$ -	\$ 59,325	\$ 120,391	\$ 120,391	\$ -	\$ (120,391)		-100.00%
Beginning Balance	\$ -	\$ 59,325	\$ 120,391	\$ 120,391	\$ -	\$ (120,391)		-100.00%
Deferred Maintenance Reserve	\$ -	\$ 54,675	\$ 54,675	\$ 54,675	\$ 24,219	\$ (30,456)		-55.70%
Operating Reserve	\$ 3,549	\$ 48,734	\$ 38,635	\$ 38,635	\$ 37,484	\$ (1,151)		-2.98%
Reserves Total	\$ 3,549	\$ 103,409	\$ 93,310	\$ 93,310	\$ 61,703	\$ (31,607)		-33.87%
Fund Balance	\$ 3,549	\$ 162,734	\$ 213,701	\$ 213,701	\$ 61,703	\$ (151,998)		-71.13%
Revenue								
Property Tax/Assessments	\$ 159,215	\$ 43,130	\$ 10,086	\$ 10,086	\$ 101,490	\$ 91,404		906.28%
Interest	\$ 1,215	\$ 966	\$ -	\$ -	\$ -	\$ -		#DIV/0!
Transfers In	\$ 392	\$ 418	\$ 19,658	\$ 19,658	\$ 19,072	\$ (586)		-2.98%
Revenue Total	\$ 160,822	\$ 44,514	\$ 29,743	\$ 29,743	\$ 120,562	\$ 90,819		305.34%
Revenue	\$ 160,822	\$ 44,514	\$ 29,743	\$ 29,743	\$ 120,562	\$ 90,819		305.34%
Expense								
Payroll Tax Expense	\$ -	\$ -	\$ 1,652	\$ 1,652	\$ 807	\$ (845)		-51.15%
Employee Benefits	\$ -	\$ -	\$ 4,037	\$ 4,037	\$ 2,739	\$ (1,298)		-32.15%
Retirement	\$ -	\$ -	\$ 838	\$ 838	\$ 626	\$ (212)		-25.30%
Workers Compensation	\$ 353	\$ -	\$ 1,561	\$ 1,561	\$ 873	\$ (688)		-44.07%
Salary Expense-Full Time	\$ -	\$ -	\$ 12,396	\$ 12,396	\$ 9,186	\$ (3,210)		-25.90%
Salary Expense-Part Time	\$ -	\$ -	\$ 6,231	\$ 6,231	\$ 855	\$ (5,376)		-86.28%
Salary and Benefits Total	\$ 353	\$ -	\$ 26,715	\$ 26,715	\$ 15,086	\$ (11,629)		-43.53%
Custodial Supplies	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ -		0.00%
Equipment Services	\$ -	\$ -	\$ 500	\$ 500	\$ 250	\$ (250)		-50.00%
Government Fees & Permits	\$ 770	\$ 757	\$ 757	\$ 757	\$ 757	\$ -		0.00%
Playground Equipment	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -		0.00%
Park/Field Supplies	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -		0.00%
Irrigation Supplies	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -		0.00%
Small Tools	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ (500)		-100.00%
Landscape Supplies	\$ -	\$ -	\$ 850	\$ 850	\$ 850	\$ -		0.00%
Contract Service	\$ -	\$ -	\$ 10,933	\$ 10,933	\$ 38,557	\$ 27,624		252.68%
Chemical Supplies	\$ -	\$ -	\$ 800	\$ 800	\$ 500	\$ (300)		-37.50%
Fuel Expense	\$ -	\$ -	\$ 350	\$ 350	\$ 350	\$ -		0.00%
Water Expense	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	\$ -		0.00%
Utility: Electric	\$ -	\$ -	\$ 4,200	\$ 4,200	\$ 4,200	\$ -		0.00%
Engineering Report Fees	\$ 515	\$ 578	\$ 639	\$ 639	\$ 669	\$ 30		4.71%
Administrative Overhead	\$ -	\$ -	\$ 36,582	\$ 36,582	\$ 18,844	\$ (17,738)		-48.49%
Services and Supplies Total	\$ 1,285	\$ 1,335	\$ 66,010	\$ 66,010	\$ 74,876	\$ 8,866		13.43%
Expense	\$ 1,638	\$ 1,335	\$ 92,725	\$ 92,725	\$ 89,962	\$ (2,763)		-2.98%
Carson Creek (LLAD)	\$ 162,734	\$ 205,913	\$ 150,719	\$ 150,719	\$ 92,303	\$ (58,416)		-38.76%

Budget Summary

Community Facilities District (CFD)

Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Saratoga CFD							
Fund Balance							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Deferred Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	\$ 2,323	\$ 2,323	2323%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ 13,746	\$ 13,746	13746%
Reserves Total	\$ -	\$ -	\$ -	\$ -	\$ 16,069	\$ 16,069	16069%
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 16,069	\$ 16,069	16069%
Revenue							
Property Tax/Assessments	\$ -	\$ -	\$ 70,567	\$ 70,567	\$ 83,353	\$ 12,786	18.12%
Revenue Total	\$ -	\$ -	\$ 70,567	\$ 70,567	\$ 83,353	\$ 12,786	18.12%
Revenue	\$ -	\$ -	\$ 70,567	\$ 70,567	\$ 83,353	\$ 12,786	18.12%
Expense							
Payroll Tax Expense	\$ -	\$ -	\$ 871	\$ 871	\$ 449	\$ (422)	-48.45%
Employee Benefits	\$ -	\$ -	\$ 3,359	\$ 3,359	\$ 1,086	\$ (2,273)	-67.67%
Retirement	\$ -	\$ -	\$ 636	\$ 636	\$ 340	\$ (296)	-46.54%
Workers Compensation	\$ -	\$ -	\$ 777	\$ 777	\$ 469	\$ (308)	-39.64%
Salary Expense-Full Time	\$ -	\$ -	\$ 9,340	\$ 9,340	\$ 4,866	\$ (4,474)	-47.90%
Salary Expense-Part Time	\$ -	\$ -	\$ 1,147	\$ 1,147	\$ 679	\$ (468)	-40.80%
Salary and Benefits Total	\$ -	\$ -	\$ 16,130	\$ 16,130	\$ 7,889	\$ (8,241)	-51.09%
Government Fees & Permits	\$ -	\$ -	\$ 540	\$ 540	\$ 540	\$ -	0.00%
Playground Equipment	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.00%
Park/Field Supplies	\$ -	\$ -	\$ 150	\$ 150	\$ 150	\$ -	0.00%
Irrigation Supplies	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Landscape Supplies	\$ -	\$ -	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Contract Service	\$ -	\$ -	\$ 4,450	\$ 4,450	\$ 4,450	\$ -	0.00%
Fuel Expense	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Water Expense	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Utility: Electric	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.00%
Engineering Report Fees	\$ -	\$ 2,687	\$ 3,670	\$ 3,670	\$ 3,670	\$ -	0.00%
Administrative Overhead	\$ -	\$ -	\$ 25,645	\$ 25,645	\$ 9,692	\$ (15,953)	-62.21%
Services and Supplies Total	\$ -	\$ 2,687	\$ 41,055	\$ 41,055	\$ 25,102	\$ (15,953)	-38.86%
Expense	\$ -	\$ 2,687	\$ 57,185	\$ 57,185	\$ 32,991	\$ (24,194)	-42.31%
Saratoga CFD	\$ -	\$ (2,687)	\$ 13,382	\$ 13,382	\$ 66,432	\$ 53,049	396.42%

Non Major Funds Narrative

NON MAJOR FUNDS

The Non Major Funds budget(s) are special funds the provide a purpose as described below.

IN-LIEU FUNDS: The District may elect to accept a fee “in-lieu” of the land dedication requirements of developers. The fees collected may only be used for land acquisition and construction of recreation facilities. The current balance is \$1,758.

DONATION FUNDS: The District current balance of the donation fund is \$25,646. Of the total, \$2324 is required to be used for repairs, replacement or maintenance of assets in Murray Homestead Park.

OAK TREE PRESERVATION FUND: The District has a special fund to provide a means to support oak tree preservation. All fees collected for the removal of oak trees through DRC are deposited into this fund. The District intends on using all fees in the fund to provide maintenance for oak trees located within the District’s Parks.



Budget Summary
In Lieu Fund



Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
In Lieu Fees							
Fund Balance							
Fund Balance	\$ 1,714.79	\$ 1,749.36	\$ 1,758.00	\$ 1,758.00	\$ 1,758.00	\$ -	0.00%
Beginning Balance	\$ 1,714.79	\$ 1,749.36	\$ 1,758.00	\$ 1,758.00	\$ 1,758.00	\$ -	0.00%
Fund Balance	\$ 1,714.79	\$ 1,749.36	\$ 1,758.00	\$ 1,758.00	\$ 1,758.00	\$ -	0.00%
Revenue							
Interest	\$ 34.57	\$ 10.59	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 34.57	\$ 10.59	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 34.57	\$ 10.59	\$ -	\$ -	\$ -	\$ -	0.00%
Expense							
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
In Lieu Fees	\$ 1,749.36	\$ 1,759.95	\$ 1,758.00	\$ 1,758.00	\$ 1,758.00	\$ -	0.00%

Budget Summary

Donation Fund



Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Donations							
Fund Balance							
Fund Balance	\$ 22,813.99	\$ 23,321.72	\$ 23,322.00	\$ 23,322.00	\$ 23,322.00	\$ -	0.00%
Beginning Balance	\$ 22,813.99	\$ 23,321.72	\$ 23,322.00	\$ 23,322.00	\$ 23,322.00	\$ -	0.00%
Restricted -Murray Homestead	\$ 2,323.99	\$ 2,323.99	\$ 2,323.99	\$ 2,323.99	\$ 2,323.99	\$ -	0.00%
Restricted Total	\$ 2,323.99	\$ 2,323.99	\$ 2,323.99	\$ 2,323.99	\$ 2,323.99	\$ -	0.00%
Fund Balance	\$ 25,137.98	\$ 25,645.71	\$ 25,645.99	\$ 25,645.99	\$ 25,645.99	\$ -	0.00%
Revenue							
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Interest	\$ 507.73	\$ 155.99	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 507.73	\$ 155.99	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue	\$ 507.73	\$ 155.99	\$ -	\$ -	\$ -	\$ -	0.00%
Expense							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Services and Supplies Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Donations	\$ 25,645.71	\$ 25,801.70	\$ 25,645.99	\$ 25,645.99	\$ 25,645.99	\$ -	0.00%

Budget Summary
Oak Tree Preservation Fund



Fiscal Year 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Original Budget	FY2022 Revised Budget	FY 2023 Proposed Budget	Variance	% Variance
Oak Tree Preservation							
Fund Balance							
Fund Balance	\$ 3,449.86	\$ 3,445.60	\$ 2,670.00	\$ 2,670.00	\$ -	\$ (2,670.00)	-100.00%
Beginning Balance	\$ 3,449.86	\$ 3,445.60	\$ 2,670.00	\$ 2,670.00	\$ -	\$ (2,670.00)	-100.00%
Fund Balance	\$ 3,449.86	\$ 3,445.60	\$ 2,670.00	\$ 2,670.00	\$ -	\$ (2,670.00)	-100.00%
Revenue							
Interest	\$ 69.01	\$ 18.82	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	\$ -	\$ 525.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	1500.00%
Revenue Total	\$ 69.01	\$ 543.82	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	1500.00%
Revenue	\$ 69.01	\$ 543.82	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	1500.00%
Expense							
Landscape Supplies	\$ 73.27	\$ 791.32	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	1500.00%
Services and Supplies Total	\$ 73.27	\$ 791.32	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	1500.00%
Expense	\$ 73.27	\$ 791.32	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	1500.00%
Oak Tree Preservation	\$ 3,445.60	\$ 3,198.10	\$ 2,670.00	\$ 2,670.00	\$ -	\$ (2,670.00)	-100.00%

Appendix

Organization Chart / Wage Scales / Resolution

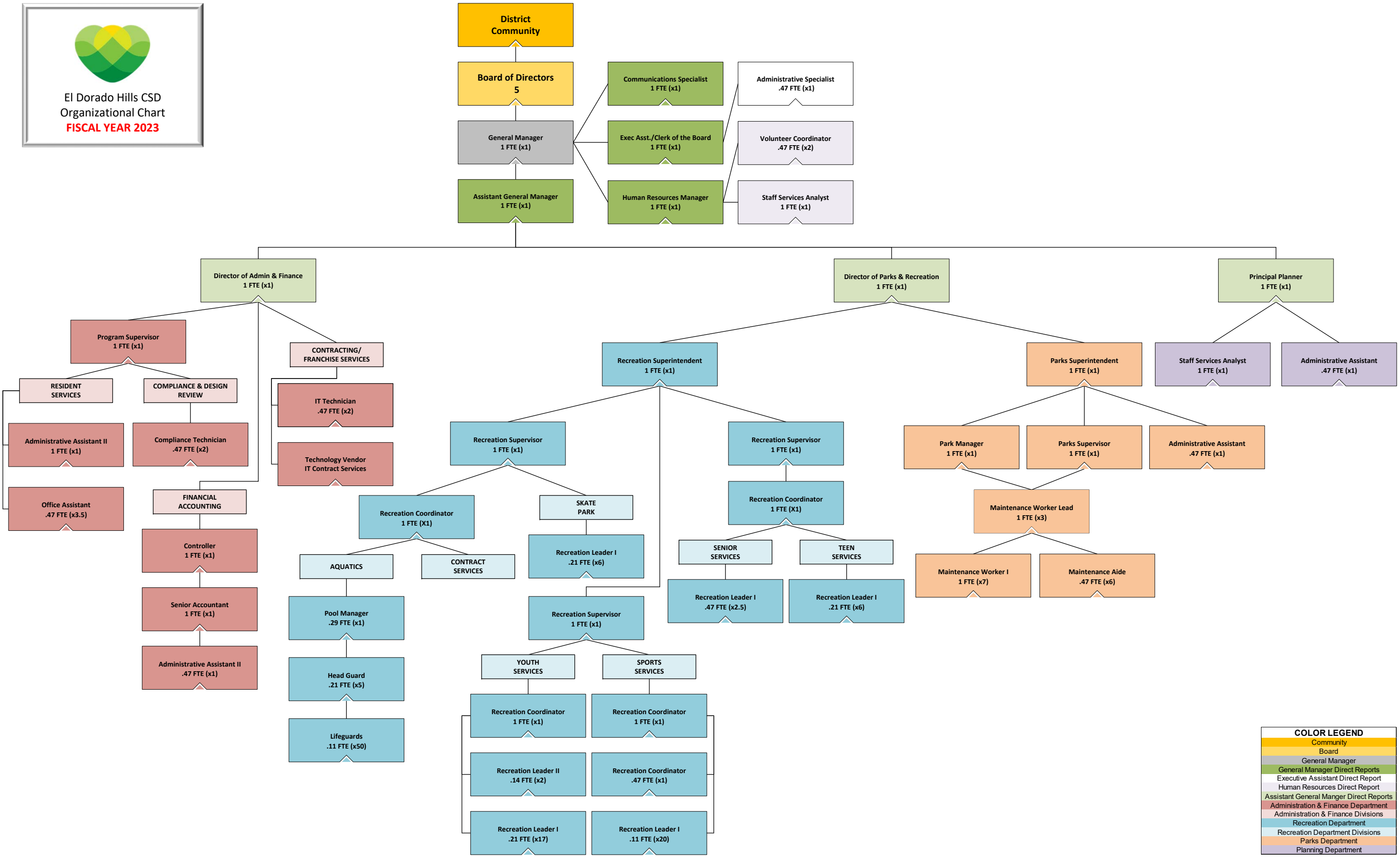
➤ Organization Chart

➤ Wage Scales

- Unrepresented Full Time Wage Scale-Current
- Represented Full Time Wage Scale-Current
- Part Time Wage Scale-Current

➤ Resolution





COLOR LEGEND	
Community	Yellow
Board	Light Yellow
General Manager	Grey
General Manager Direct Reports	Light Green
Executive Assistant Direct Report	Light Purple
Human Resources Direct Report	Light Purple
Assistant General Manger Direct Reports	Light Green
Administration & Finance Divisions	Light Red
Recreation Department	Light Blue
Recreation Department Divisions	Light Blue
Parks Department	Light Orange
Planning Department	Light Purple



**General Full-Time Wage Scale
Unrepresented**

Effective July 1, 2021

Updated March 13, 2022

Job Classifications		Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
Communications Specialist	Hourly	\$26.45	\$27.11	\$27.79	\$28.48	\$29.19	\$29.92	\$30.67	\$31.44	\$32.23	\$33.04
	2W	\$2,116.00	\$2,168.80	\$2,223.20	\$2,278.40	\$2,335.20	\$2,393.60	\$2,453.60	\$2,515.20	\$2,578.40	\$2,643.20
	M	\$4,584.67	\$4,699.07	\$4,816.93	\$4,936.53	\$5,059.60	\$5,186.13	\$5,316.13	\$5,449.60	\$5,586.53	\$5,726.93
	A	\$55,016.00	\$56,388.80	\$57,803.20	\$59,238.40	\$60,715.20	\$62,233.60	\$63,793.60	\$65,395.20	\$67,038.40	\$68,723.20
Executive Assistant/Clerk of The Board	Hourly	\$28.82	\$29.54	\$30.28	\$31.04	\$31.82	\$32.62	\$33.44	\$34.28	\$35.14	\$36.02
	2W	\$2,305.60	\$2,363.20	\$2,422.40	\$2,483.20	\$2,545.60	\$2,609.60	\$2,675.20	\$2,742.40	\$2,811.20	\$2,881.60
	M	\$4,995.47	\$5,120.27	\$5,248.53	\$5,380.27	\$5,515.47	\$5,654.13	\$5,796.27	\$5,941.87	\$6,090.93	\$6,243.47
	A	\$59,945.60	\$61,443.20	\$62,982.40	\$64,563.20	\$66,185.60	\$67,849.60	\$69,555.20	\$71,302.40	\$73,091.20	\$74,921.60
Park Manager	Hourly	\$31.19	31.97	32.77	33.59	34.43	35.29	36.17	37.07	38.00	38.95
	2W	\$2,495.20	\$2,557.60	\$2,621.60	\$2,687.20	\$2,754.40	\$2,823.20	\$2,893.60	\$2,965.60	\$3,040.00	\$3,116.00
	M	\$5,406.27	\$5,541.47	\$5,680.13	\$5,822.27	\$5,967.87	\$6,116.93	\$6,269.47	\$6,425.47	\$6,586.67	\$6,751.33
	A	\$64,875.20	\$66,497.60	\$68,161.60	\$69,867.20	\$71,614.40	\$73,403.20	\$75,233.60	\$77,105.60	\$79,040.00	\$81,016.00
Staff Services Analyst	Hourly	\$33.29	\$34.12	\$34.97	\$35.84	\$36.74	\$37.66	\$38.60	\$39.57	\$40.56	\$41.57
	2W	\$2,663.20	\$2,729.60	\$2,797.60	\$2,867.20	\$2,939.20	\$3,012.80	\$3,088.00	\$3,165.60	\$3,244.80	\$3,325.60
	M	\$5,770.27	\$5,914.13	\$6,061.47	\$6,212.27	\$6,368.27	\$6,527.73	\$6,690.67	\$6,858.80	\$7,030.40	\$7,205.47
	A	\$69,243.20	\$70,969.60	\$72,737.60	\$74,547.20	\$76,419.20	\$78,332.80	\$80,288.00	\$82,305.60	\$84,364.80	\$86,465.60
Program Supervisor	Hourly	\$34.95	\$35.83	\$36.73	\$37.65	\$38.59	\$39.55	\$40.54	\$41.55	\$42.59	\$43.65
	2W	\$2,796.36	\$2,866.40	\$2,938.40	\$3,012.00	\$3,087.20	\$3,164.00	\$3,243.20	\$3,324.00	\$3,407.20	\$3,492.00
	M	\$6,058.78	\$6,210.53	\$6,366.53	\$6,526.00	\$6,688.93	\$6,855.33	\$7,026.93	\$7,202.00	\$7,382.27	\$7,566.00
	A	\$72,705.36	\$74,526.40	\$76,398.40	\$78,312.00	\$80,267.20	\$82,264.00	\$84,323.20	\$86,424.00	\$88,587.20	\$90,792.00
Communications Officer	Hourly	\$35.88	\$36.78	\$37.70	\$38.64	\$39.61	\$40.60	\$41.62	\$42.66	\$43.73	\$44.82
	2W	\$2,870.40	\$2,942.40	\$3,016.00	\$3,091.20	\$3,168.80	\$3,248.00	\$3,329.60	\$3,412.80	\$3,498.40	\$3,585.60
	M	\$6,219.20	\$6,375.20	\$6,534.67	\$6,697.60	\$6,865.73	\$7,037.33	\$7,214.13	\$7,394.40	\$7,579.87	\$7,768.80
	A	\$74,630.40	\$76,502.40	\$78,416.00	\$80,371.20	\$82,388.80	\$84,448.00	\$86,569.60	\$88,732.80	\$90,958.40	\$93,225.60
Information Systems Manager	Hourly	\$40.39	\$41.40	\$42.44	\$43.50	\$44.59	\$45.70	\$46.84	\$48.01	\$49.21	\$50.44
	2W	\$3,231.20	\$3,312.00	\$3,395.20	\$3,480.00	\$3,567.20	\$3,656.00	\$3,747.20	\$3,840.80	\$3,936.80	\$4,035.20
	M	\$7,000.93	\$7,176.00	\$7,356.27	\$7,540.00	\$7,728.93	\$7,921.33	\$8,118.93	\$8,321.73	\$8,529.73	\$8,742.93
	A	\$84,011.20	\$86,112.00	\$88,275.20	\$90,480.00	\$92,747.20	\$95,056.00	\$97,427.20	\$99,860.80	\$102,356.80	\$104,915.20
Parks Superintendent	Hourly	\$40.95	\$41.97	\$43.02	\$44.10	\$45.20	\$46.33	\$47.49	\$48.68	\$49.90	\$51.15
	2W	\$3,276.00	\$3,357.60	\$3,441.60	\$3,528.00	\$3,616.00	\$3,706.40	\$3,799.20	\$3,894.40	\$3,992.00	\$4,092.00
	M	\$7,098.00	\$7,274.80	\$7,456.80	\$7,644.00	\$7,834.67	\$8,030.53	\$8,231.60	\$8,437.87	\$8,649.33	\$8,866.00
	A	\$85,176.00	\$87,297.60	\$89,481.60	\$91,728.00	\$94,016.00	\$96,366.40	\$98,779.20	\$101,254.40	\$103,792.00	\$106,392.00



**General Full-Time Wage Scale
Unrepresented**

Effective July 1, 2021

Updated March 13, 2022

Job Classifications		Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
Controller	Hourly	\$42.43	\$43.49	\$44.58	\$45.69	\$46.83	\$48.00	\$49.20	\$50.43	\$51.69	\$52.98
	2W	\$3,394.40	\$3,479.20	\$3,566.40	\$3,655.20	\$3,746.40	\$3,840.00	\$3,936.00	\$4,034.40	\$4,135.20	\$4,238.40
	M	\$7,354.53	\$7,538.27	\$7,727.20	\$7,919.60	\$8,117.20	\$8,320.00	\$8,528.00	\$8,741.20	\$8,959.60	\$9,183.20
	A	\$88,254.40	\$90,459.20	\$92,726.40	\$95,035.20	\$97,406.40	\$99,840.00	\$102,336.00	\$104,894.40	\$107,515.20	\$110,198.40
Human Resources Manager	Hourly	\$43.42	44.51	45.62	46.76	47.93	49.13	50.36	51.62	52.91	54.23
	2W	\$3,473.60	\$3,560.80	\$3,649.60	\$3,740.80	\$3,834.40	\$3,930.40	\$4,028.80	\$4,129.60	\$4,232.80	\$4,338.40
	M	\$7,526.13	\$7,715.07	\$7,907.47	\$8,105.07	\$8,307.87	\$8,515.87	\$8,729.07	\$8,947.47	\$9,171.07	\$9,399.87
	A	\$90,313.60	\$92,580.80	\$94,889.60	\$97,260.80	\$99,694.40	\$102,190.40	\$104,748.80	\$107,369.60	\$110,052.80	\$112,798.40
Principal Planner	Hourly	\$49.22	\$50.45	\$51.71	\$53.00	\$54.33	\$55.69	\$57.08	\$58.51	\$59.97	\$61.47
	2W	\$3,937.60	\$4,036.00	\$4,136.80	\$4,240.00	\$4,346.40	\$4,455.20	\$4,566.40	\$4,680.80	\$4,797.60	\$4,917.60
	M	\$8,531.47	\$8,744.67	\$8,963.07	\$9,186.67	\$9,417.20	\$9,652.93	\$9,893.87	\$10,141.73	\$10,394.80	\$10,654.80
	A	\$102,377.60	\$104,936.00	\$107,556.80	\$110,240.00	\$113,006.40	\$115,835.20	\$118,726.40	\$121,700.80	\$124,737.60	\$127,857.60
Director of Administration & Finance	Hourly	\$51.81	\$53.11	\$54.44	\$55.80	\$57.20	\$58.63	\$60.10	\$61.60	\$63.14	\$64.72
	2W	\$4,144.80	\$4,248.80	\$4,355.20	\$4,464.00	\$4,576.00	\$4,690.40	\$4,808.00	\$4,928.00	\$5,051.20	\$5,177.60
	M	\$8,980.40	\$9,205.73	\$9,436.27	\$9,672.00	\$9,914.67	\$10,162.53	\$10,417.33	\$10,677.33	\$10,944.27	\$11,218.13
	A	\$107,764.80	\$110,468.80	\$113,235.20	\$116,064.00	\$118,976.00	\$121,950.40	\$125,008.00	\$128,128.00	\$131,331.20	\$134,617.60
Director of Parks and Recreation	Hourly	\$51.81	\$53.11	\$54.44	\$55.80	\$57.20	\$58.63	\$60.10	\$61.60	\$63.14	\$64.72
	2W	\$4,144.80	\$4,248.80	\$4,355.20	\$4,464.00	\$4,576.00	\$4,690.40	\$4,808.00	\$4,928.00	\$5,051.20	\$5,177.60
	M	\$8,980.40	\$9,205.73	\$9,436.27	\$9,672.00	\$9,914.67	\$10,162.53	\$10,417.33	\$10,677.33	\$10,944.27	\$11,218.13
	A	\$107,764.80	\$110,468.80	\$113,235.20	\$116,064.00	\$118,976.00	\$121,950.40	\$125,008.00	\$128,128.00	\$131,331.20	\$134,617.60
District Administrator/General Manager	Hourly								\$92.91		
	2W								\$7,432.80		
	M								\$16,104.40		
	A								\$193,252.80		



General Full-Time Wage Scale

Represented

Effective July 1, 2021

Job Classifications		Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
Accounting Specialist	Hourly	25.85	26.50	27.16	27.84	28.54	29.25	29.98	30.73	31.50	32.29
	2W	2,068.00	2,120.00	2,172.80	2,227.20	2,283.20	2,340.00	2,398.40	2,458.40	2,520.00	2,583.20
	M	4,480.67	4,593.33	4,707.73	4,825.60	4,946.93	5,070.00	5,196.53	5,326.53	5,460.00	5,596.93
	A	53,768.00	55,120.00	56,492.80	57,907.20	59,363.20	60,840.00	62,358.40	63,918.40	65,520.00	67,163.20
Administrative Asst Level I	Hourly	20.09	20.59	21.10	21.63	22.17	22.72	23.29	23.87	24.47	25.08
	2W	1,607.20	1,647.20	1,688.00	1,730.40	1,773.60	1,817.60	1,863.20	1,909.60	1,957.60	2,006.40
	M	3,482.27	3,568.93	3,657.33	3,749.20	3,842.80	3,938.13	4,036.93	4,137.47	4,241.47	4,347.20
	A	41,787.20	42,827.20	43,888.00	44,990.40	46,113.60	47,257.60	48,443.20	49,649.60	50,897.60	52,166.40
Administrative Asst Level II	Hourly	22.84	23.41	24.00	24.60	25.22	25.85	26.50	27.16	27.84	28.54
	2W	1,827.20	1,872.80	1,920.00	1,968.00	2,017.60	2,068.0000	2,120.00	2,172.80	2,227.20	2,283.20
	M	3,958.93	4,057.73	4,160.00	4,264.00	4,371.47	4,480.6667	4,593.33	4,707.73	4,825.60	4,946.93
	A	47,507.20	48,692.80	49,920.00	51,168.00	52,457.60	53,768.0000	55,120.00	56,492.80	57,907.20	59,363.20
Maintenance Lead Worker	Hourly	25.85	26.50	27.16	27.84	28.54	29.25	29.98	30.73	31.50	32.29
	2W	2,068.00	2,120.00	2,172.80	2,227.20	2,283.20	2,340.00	2,398.40	2,458.40	2,520.00	2,583.20
	M	4,480.67	4,593.33	4,707.73	4,825.60	4,946.93	5,070.00	5,196.53	5,326.53	5,460.00	5,596.93
	A	53,768.00	55,120.00	56,492.80	57,907.20	59,363.20	60,840.00	62,358.40	63,918.40	65,520.00	67,163.20
Maintenance Worker	Hourly	23.40	23.99	24.59	25.20	25.83	26.48	27.14	27.82	28.52	29.23
	2W	1,872.00	1,919.20	1,967.20	2,016.00	2,066.40	2,118.40	2,171.20	2,225.60	2,281.60	2,338.40
	M	4,056.00	4,158.27	4,262.27	4,368.00	4,477.20	4,589.87	4,704.27	4,822.13	4,943.47	5,066.53
	A	48,672.00	49,899.20	51,147.20	52,416.00	53,726.40	55,078.40	56,451.20	57,865.60	59,321.60	60,798.40
Park Supervisor	Hourly	31.50	32.29	33.10	33.93	34.78	35.65	36.54	37.45	38.39	39.35
	2W	2,520.00	2,583.20	2,648.00	2,714.40	2,782.40	2,852.00	2,923.20	2,996.00	3,071.20	3,148.00
	M	5,460.00	5,596.93	5,737.33	5,881.20	6,028.53	6,179.33	6,333.60	6,491.33	6,654.27	6,820.67
	A	65,520.00	67,163.20	68,848.00	70,574.40	72,342.40	74,152.00	76,003.20	77,896.00	79,851.20	81,848.00
Project and Planning Coordinator	Hourly	32.02	32.82	33.64	34.48	35.34	36.22	37.13	38.06	39.01	39.99
	2W	2,561.60	2,625.60	2,691.20	2,758.40	2,827.20	2,897.60	2,970.40	3,044.80	3,120.80	3,199.20
	M	5,550.13	5,688.80	5,830.93	5,976.53	6,125.60	6,278.13	6,435.87	6,597.07	6,761.73	6,931.60
	A	66,601.60	68,265.60	69,971.20	71,718.40	73,507.20	75,337.60	77,230.40	79,164.80	81,140.80	83,179.20
Recreation Coordinator	Hourly	21.79	22.33	22.89	23.46	24.05	24.65	25.27	25.90	26.55	27.21
	2W	1,743.20	1,786.40	1,831.20	1,876.80	1,924.00	1,972.00	2,021.60	2,072.00	2,124.00	2,176.80
	M	3,776.93	3,870.53	3,967.60	4,066.40	4,168.67	4,272.67	4,380.13	4,489.33	4,602.00	4,716.40
	A	45,323.20	46,446.40	47,611.20	48,796.80	50,024.00	51,272.00	52,561.60	53,872.00	55,224.00	56,596.80
Recreation Supervisor	Hourly	31.50	32.29	33.10	33.93	34.78	35.65	36.54	37.45	38.39	39.35
	2W	2,520.00	2,583.20	2,648.00	2,714.40	2,782.40	2,852.00	2,923.20	2,996.00	3,071.20	3,148.00
	M	5,460.00	5,596.93	5,737.33	5,881.20	6,028.53	6,179.33	6,333.60	6,491.33	6,654.27	6,820.67
	A	65,520.00	67,163.20	68,848.00	70,574.40	72,342.40	74,152.00	76,003.20	77,896.00	79,851.20	81,848.00
Senior Accountant	Hourly	35.64	36.53	37.44	38.38	39.34	40.32	41.33	42.36	43.42	44.51
	2W	2,851.20	2,922.40	2,995.20	3,070.40	3,147.20	3,225.60	3,306.40	3,388.80	3,473.60	3,560.80
	M	6,177.60	6,331.87	6,489.60	6,652.53	6,818.93	6,988.80	7,163.87	7,342.40	7,526.13	7,715.07
	A	74,131.20	75,982.40	77,875.20	79,830.40	81,827.20	83,865.60	85,966.40	88,108.80	90,313.60	92,580.80



Part-Time Pay Structure

Hourly Rates

Effective Date: January 1, 2022

Job Classifications	Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
Recreation Leader I Lifeguard	\$15.00	\$15.38	\$15.76	\$16.15	\$16.55	\$16.96	\$17.38	\$17.81	\$18.26	\$18.72
Recreation Leader II Maintenance Aide Head Lifeguard	\$15.75	\$16.14	\$16.54	\$16.95	\$17.37	\$17.80	\$18.25	\$18.71	\$19.18	\$19.66
Recreation Specialist Senior Head Lifeguard	\$16.18	\$16.58	\$16.99	\$17.41	\$17.85	\$18.30	\$18.76	\$19.23	\$19.71	\$20.20
Office Assistant	\$17.57	\$18.01	\$18.46	\$18.92	\$19.39	\$19.87	\$20.37	\$20.88	\$21.40	\$21.94
Administrative Assistant I	\$20.09	\$20.59	\$21.10	\$21.63	\$22.17	\$22.72	\$23.29	\$23.87	\$24.47	\$25.08
Recreation Coordinator Pool Manager	\$21.60	\$22.14	\$22.69	\$23.26	\$23.84	\$24.44	\$25.05	\$25.68	\$26.32	\$26.98
Administrative Specialist Volunteer Coordinator	\$23.22	\$23.80	\$24.40	\$25.01	\$25.64	\$26.28	\$26.94	\$27.61	\$28.30	\$29.01
Contract Compliance Technician	\$23.77	\$24.36	\$24.97	\$25.59	\$26.23	\$26.89	\$27.56	\$28.25	\$28.96	\$29.68
Purchasing Specialist Information Systems Technician Administrative Assistant II Accounting Technician CC&R Compliance Technician	\$24.96	\$25.58	\$26.22	\$26.88	\$27.55	\$28.24	\$28.95	\$29.67	\$30.41	\$31.17
Communications Specialist	\$26.83	\$27.50	\$28.19	\$28.89	\$29.61	\$30.35	\$31.11	\$31.89	\$32.69	\$33.51