

El Dorado Hills Community Services District



General, Capital, LLAD and CC&R Funds

Budget for the Year Ending

June 30, 2012

El Dorado Hills CSD

Budget for the Year Ending June 30, 2012

Board of Directors

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Tony Rogozinski, Director

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General Manager

John P. Skeel

Department Heads

Sandi Kukkola, Assistant General Manager

Sherry Shannon, Interim. Finance Director

Finance Staff

Lori Cox, Accounting Specialist

Wanda Kelly, Accounting Clerk

Mission Statement

Improve the quality of life for El Dorado Hills residents through responsible leadership and by providing superior service and facilities.

All questions concerning the District's budget should be directed to the Finance Department at 1021 Harvard Way, El Dorado Hills, CA 95762, phone number (916) 614-3221. This report will also be provided on the District's website at www.edhcsd.org.

Table of Contents

Part 1: Budget Message	1-7
Part 2: Budget Summaries	
District Summary of all Funding Sources	8
General Fund Summary	9
General Fund Multi-Year Comparison	10
General Fund Summaries by Department	11-12
Part 3: General Fund	
Revenue Sources	13-15
Parks Department Budget	16-24
Administration and Finance Department Budget	25-31
Recreation Department Budget	32-44
Part 4: Capital Improvement Plan (CIP)	
Capital Project Fund Description	45-46
Capital Equipment	47
Capital Projects	48
Part 5: Design Review (DRC) and Covenants, Conditions, and Restrictions (CC&Rs)	
DRC and CC&R Description	49
DRC and CC&R Budget	50-51
Part 6: Landscaping and Lighting Assessment Districts (LLAD)	
LLAD Fund Description	52-53
LLAD Budgets	54-55
Part 7: Appendix	
Budget Resolutions	56-62
District Organization Chart and Wage Scales	63-65

FISCAL YEAR 2011-12 BUDGET TRANSMITTAL

TO: Board of Directors
FROM: Sherry Shannon, Interim. Finance Director
DATE: June 30, 2011

MISSION STATEMENT: Improve the quality of life for El Dorado Hills residents through responsible leadership and by providing superior service and facilities.

On May 21, 2011, the El Dorado Hills Community Services District will celebrate its forty-ninth anniversary¹. In forty-nine years the District has grown to an estimated population of 38,642². District staff currently includes 31 benefited and 102 part-time employees.

Currently the District provides six areas of service under California Government Code §61000: Recreation, Parks, Street Lighting and Landscaping, CC&R Enforcement/Design Review, Solid Waste Collection, and Telecommunications (Cable TV).

OVERVIEW

This budget document includes the proposed General Fund Budget for Fiscal Year 2011-12 for the District's entire operations. Additionally, budgets for the Capital Improvement Plan, Landscaping & Lighting Assessment District Funds, and CC&R Fund are attached. Detailed information about the revenue and expenditure forecast for the District in the coming year is included.

General Fund. The District has historically maintained a fiscally conservative posture even while enjoying sizeable increases in annual property tax revenues. Emphasis has been on providing new services through park and facility projects or recreation programs over staffing and administrative overhead. A strategy for this fiscal year is to replace one or more vacant department head positions in an effort to improve the District's overall financial position by focusing on greater efficiencies and new opportunities. One time revenue and reserve account funds are only used for one-time costs. As a result of prior year's financial decisions and anticipated results from the new fiscal year the District is well positioned to continue to ride out the economic downturn while many California local government agencies continue to downsize staff, reduce services, and forego many planned projects. Unfortunately, as has been

¹ EDHCSO established on May 21, 1962 by Resolution No. 98-62, El Dorado County Board of Supervisors.

² County of El Dorado website: Census 2010 Redistricting Data.

**Fiscal Year 2011-12 Budget Transmittal
June 30, 2011**

the case over the last five years with declining property taxes from reassessments and foreclosures, it is still necessary to look at improved strategies for cutting costs and creating new revenue opportunities.

The FY 2011-12 Budget reflects the continued decline of property tax revenues over the past few years. Economists expect home prices to stabilize by the middle of 2012, but growth in property tax revenue is expected to have a slow turnaround and reassessments due to home foreclosures will likely take a few years to return to “normal.”

**Table No. 1
Property Tax Revenue Ten-Year Comparison**

	Year	Total	% Change
Budget ³	2012	\$4,570,201	-6.50%
Actual (est.)	2011	\$4,887,916	-8.20%
Actual	2010	\$5,324,527	-6.53%
Actual	2009	\$5,696,281	3.15%
Actual	2008	\$5,522,119	7.55%
Actual	2007	\$5,134,686	19.68%
Actual	2006	\$4,290,373	26.23%
Actual	2005	\$3,398,793	13.72%
Actual	2004	\$2,988,651	18.48%
Actual	2003	\$2,522,340	20.19%

Although Property Tax revenue—the largest single revenue source of the General Fund budget (62.7%)—continues to decline, revenue from franchise fees (cell towers, cable TV, and solid waste collection) are growing. Demand for services is expected to increase.

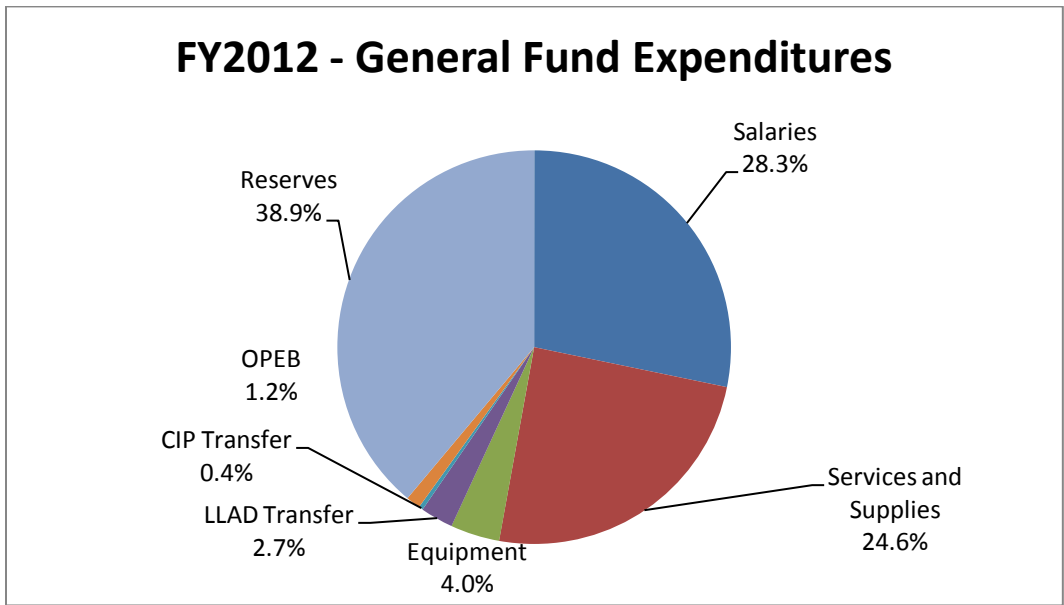
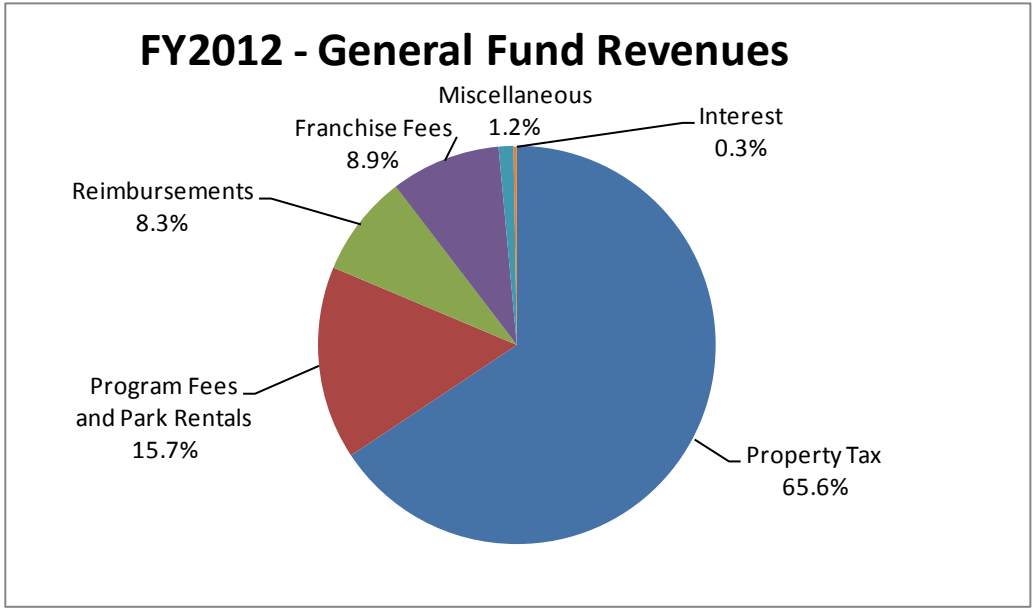
**Table No. 2
Budget Fund Two Year Comparison**

Fund	FY 2011		FY 2012	
	Revenue	Expenses	Revenue	Expenses
General ⁴	\$7,281,642	\$7,160,657	\$7,286,613	\$6,943,117
CC&R	\$165,415	\$169,106	\$165,415	\$129,330
Park Impact Fee	\$200,000	\$469,886	\$200,000	\$397,936
In Lieu Fees	\$0	\$0	\$0	\$0
LLADs (23)	\$1,413,295	\$1,655,345	\$1,302,371	\$1,611,932
TOTAL	\$9,060,352	\$9,454,994	\$8,954,399	9,082,315

³ The FY 2011-12 General Fund Budget was approved by the EDHCSD Board of Directors on June 30, 2011.

⁴ Revenue and Expenses include transfers to/from other funds (LLADs, Capital Improvement Projects). Transfers will decline significantly in FY 2012 compared to FY 2011.

**Fiscal Year 2011-12 Budget Transmittal
June 30, 2011**



DISTRICT SERVICES

Recreation Services. There are five divisions within the Recreation Department capable of providing high- quality, diversified activities and programs for the entire community. Each division focuses on an array of unique services, the recreation staff work together to support the cross promotion of activities. Such efforts also ensure that common interest areas; such as, special events and volunteer programs—are carefully coordinated and supported. The divisions include:

- **Youth & Adult Sports Programs:** Examples include youth and adult leagues, camps, and tournaments for flag football, softball, soccer, volleyball, and basketball as well as coordination of sports fields for local youth sports organizations.
- **Youth Programs:** Examples include after school KydZone program, summer KydZone Extreme camps, gymnastics, teen center, and skate park.
- **Senior Citizen Programs:** Examples include Senior Center, special classes, county social services, tours and travel.
- **Aquatic Programs:** Examples include swim lessons, open swim, fitness, and coordination of pool use for swim teams and water polo organizations.
- **Special Interest Programs:** Examples include a variety of special classes and special events.

Park Services. The District's Parks Department is currently composed of five functional areas or divisions including sports fields, parks, street landscape, buildings & facilities, and special projects which include capital development and planning.

The District's Capital Improvement Program is financially supported by various sources including the General Fund, In Lieu Fees (Quimby Act), and Park Impact Fees. Additional sources can include grants and donations. The lack of new home permit applications over the past five years resulted in less Park Impact and In Lieu Fees reducing the District's ability to fund new parks and facilities, although as of June 2011, home permit applications have started to increase. Considering the decline in General Fund revenues as well, even if new capital funding opportunities appear, a cautious approach is recommended unless adequate new maintenance and operation funding resources are identified. FY 2011-12 Capital Improvement Projects include:

- EDH Community Park: Master Plan Special Use Permit
- EDH Community Park: Dog Park Design
- EDH Community Park: North Sports Field Restroom
- EDH Community Park: Community Activities Building roof/HVAC
- Ridgeview Neighborhood Park: New equipment
- Windsor Point Park: Re-Design
- New York Creek Trail extension
- Veteran's Memorial: Administration
- Valley View Elementary School Gym: Joint Use Agreement commitment

**Fiscal Year 2011-12 Budget Transmittal
June 30, 2011**

Street Lighting & Landscaping Services. Since 1988, new subdivision developers have either created homeowner associations or asked the District to maintain perimeter and entry landscape for their projects. If the District maintains subdivision or village landscape, a funding mechanism is put in place under the 1972 California Landscaping & Lighting Assessment District Act to serve this special benefit. In many cases the County of El Dorado has also conditioned developers to include new parks within an assessment district to assure that future maintenance funding of new facilities is available. Currently there are twenty-two active operational assessment districts (LLADs) managed by the CSD and two active non operational districts.

Several of the LLADs have reached their assessment cap while the costs to maintain and operate the improvements continue to climb. As a result, the District has used LLAD deferred maintenance reserves to subsidize the assessment in some instances. Over the next year, the District needs to seek property owner support to either increase assessment levels or lower the level of service provided to individual LLADs.

CC&R Enforcement/Design Review Services. In 1983, El Dorado Hills Community Services District became the first public agency in California to receive voter approval to enforce and provide design review for Covenants, Conditions and Restrictions (CC&Rs). At the time, a \$10 maximum annual parcel assessment was approved and remains in effect to date. Of the estimated 12,000 residential dwelling units in El Dorado Hills, the CSD provides enforcement services to approximately 7,000. The balance of the residential lots fall under the jurisdiction of homeowner associations. The primary costs of CC&R management is for either legal or staff services. The current assessment is not adequate to meet the demand for enforcement needs.

Earlier this year the District's Board of Directors initiated discussion to ask the voting community if they support improving the level of CC&R service by increasing the parcel assessment rate. No action was taken in 2011.

Solid Waste Collection Services. The collection of trash, green waste, and recyclable waste from residential and commercial properties is provided by Waste Connections Inc., dba El Dorado Disposal Service, under a franchise agreement with the District. The District receives a five percent franchise fee. The current agreement expires in 2023. The District is responsible, along with the County of El Dorado, to meet the conditions of AB 939 to reduce the waste stream to California land fill sites by encouraging reusing, recycling or reducing potential trash materials. In this regard, Waste Connections recently implemented a new recycling incentive through the RecycleBank program (www.recyclebank.com).

Telecommunications (Cable TV) Services. Cable TV services in El Dorado Hills are provide by Comcast and, more recently, AT&T u-verse under a franchise agreement with the District. The District receives a five percent franchise fee. Although the CSD had considerable control of service quality in the past, the Federal Communications Commission (FCC) has gradually eroded

**Fiscal Year 2011-12 Budget Transmittal
June 30, 2011**

local control to the extent that any concerns regarding service levels must now be filed with the Commission. Increased competition with satellite television service providers appears to have leveled off from the growth seen in recent years which may be a result of slow housing growth or improved quality service from cable TV service providers.

SUMMARY

The downturn in the economy over the past 5 years has greatly affected the financial ability of most public agencies in California, such as county, city, or special district and local government to meet the needs of residents as was possible in the pre-down turn economy. Many districts' including El Dorado Hills have had to cut back on staff or not refill vacant positions in efforts to replenish general funds reduced by tax revenues. El Dorado Hills CSD has escaped making some of the more devastating decisions faced by other agencies through having sound fiscal policies, by being more fiscally conservative and being willing to make cuts to areas such as employee benefits, which ultimately will strengthen our position. We unlike many other public agencies do not rely on revenue sources most heavily impacted such as vehicle license fees and sales tax; we have a community with a strong property tax base because the majority of homes are high-end homes with a high assessment value.

As was mentioned in last year's budget message, in the last year property tax revenue growth has not only stopped, but reversed direction. Past optimistic economic projections citing "signs of improved economic indicators," have still not come to fruition. Increased foreclosures of homes at all market levels have resulted in lower assessed values by the County, and continued mixed unemployment reports all indicate that, at best, the District's financial status will only plateau in the next year. Further, assessed values of residential and commercial properties will only slowly return to the all time high levels of 2007, probably taking many more years to even getting close.

Although the District's economic future is certainly not bleak, it will require careful decision making on the part of the board and staff for the next few years. It is therefore imperative that the District take care of the resources already in place including its parks, facilities, and staff. The demand by the community for quality public services continues to increase requiring creative approaches to assure the District's services are varied, safe, and available.

Besides continuing to develop new cost-cutting strategies, management and the board need to seek new revenue development and partnership opportunities. Designing facilities that can be funded through user fees, annexing the El Dorado Hills Business Park, seeking grant resources, promoting the benefits of a CSD to the community, providing exciting new recreation activities, and in particular cultivating partnerships with the business community are only some of the many potential prospects to consider.

**Fiscal Year 2011-12 Budget Transmittal
June 30, 2011**

In closing, it is clear that the District's past successes and future successes have relied and will continue to rely significantly on the team efforts of staff working with the board of directors, and the community to accomplish great things. We should not forget that the District exists to provide quality community services in the form of parks, programs and many other services, which are for the benefit of our residents, and that without our residents and their support over the past 49 years the District would not have been able to provide or accomplish so much.

###

**El Dorado Hills Community Services District
All Funds Revenues vs. Expenditures Summary - FY 2011-2012**

	Projected Balance July 1, 2011	Revenues	Transfers In	Expenditures	Transfers Out	Projected Balance June 30, 2012
General Fund						
General Fund (01)	(\$480,302)	\$6,980,700	\$305,913	\$6,453,047	\$353,265	\$0
Contingency Reserve of 15%	\$1,092,992	\$0	\$0	\$0	\$0	\$1,092,992
Deferred Maintenance Reserve	\$407,419	\$0	\$0	\$0	\$0	\$407,419
Compensated Absences	\$152,000	\$0	\$0	\$0	\$0	\$152,000
OPEB	\$136,805	\$0	\$0	\$136,805	\$0	\$0
Capital Deficiency Reserve	\$2,640,200	\$0	\$0	\$0	\$0	\$2,640,200
General Reserve	\$500,000	\$0	\$0	\$0	\$0	\$500,000
<i>Subtotal:</i>	\$4,449,114	\$6,980,700	\$305,913	\$6,589,852	\$353,265	\$4,792,611
Special Revenue Funds						
Compliance/Design Review (11)	(\$97,536)	\$165,415	\$0	\$129,330	\$0	(\$61,451)
In-Lieu Fees (12)	\$3,560	\$0	\$0	\$0	\$0	\$3,560
Donations (17)	\$51,600	\$3,000	\$0	\$0	\$0	\$54,600
Impact Fees (18)	\$1,300,000	\$200,000	\$312,437	\$6,000	\$391,936	\$1,414,501
Oak Tree Preservation (19)	\$1,500	\$0	\$0	\$0	\$0	\$1,500
Stonegate Village (20)	\$73,841	\$47,331	\$0	\$49,386	\$0	\$71,786
Green Valley Hills (21)	\$34,188	\$17,072	\$0	\$22,381	\$0	\$28,879
Promontory Village 6 (22)	\$303,451	\$192,748	\$275,741	\$449,112	\$0	\$322,827
Oakridge Village (23)	\$22,405	\$16,498	\$0	\$18,404	\$0	\$20,499
Oaktree Village (24)	\$26,282	\$22,560	\$0	\$15,922	\$0	\$32,920
Crescent Ridge (26)	\$69,797	\$12,776	\$0	\$36,201	\$0	\$46,372
La Cresta (27)	\$57,868	\$16,147	\$0	\$19,226	\$0	\$54,789
Lake Forrest (30)	\$35,825	\$18,658	\$0	\$16,653	\$0	\$37,830
Marina Village (31)	\$23,547	\$0	\$0	\$6,749	\$0	\$16,798
Francisco Oaks (32)	\$65,396	\$43,874	\$0	\$27,841	\$0	\$81,429
Highland Hills 3 (35)	\$41,334	\$26,595	\$0	\$19,076	\$0	\$48,853
Laurel Oaks/Hollow Oaks (37)	\$62,309	\$34,760	\$4,467	\$44,702	\$0	\$56,835
Wild Oaks Park (38)	\$144,940	\$34,881	\$3,677	\$36,786	\$0	\$146,712
Silva Valley (39)	\$163,730	\$78,490	\$7,286	\$72,916	\$0	\$176,590
Bass Lake Village A (40)	\$39,173	\$27,522	\$0	\$42,427	\$0	\$24,268
Roadways (41)	\$578,371	\$145,770	\$0	\$134,583	\$0	\$589,558
Highland Hills 1,2&4 (42)	\$35,379	\$19,738	\$0	\$18,363	\$0	\$36,755
Creekside Greens (43)	\$93,196	\$86,262	\$7,176	\$71,829	\$0	\$114,805
Base Lake Zone B (45)	\$120,327	\$0	\$0	\$39,856	\$0	\$80,471
Highland View/Hills/Sterlingshire (47)	\$49,248	\$51,449	\$5,815	\$58,192	\$0	\$48,320
North Commerical Blvd. (48)	\$452,617	\$0	\$0	\$259,803	\$0	\$192,814
Valley View (50)	\$149,209	\$0	\$0	\$0	\$0	\$149,209
Lake Forest Park (56)	\$100,354	\$47,813	\$8,154	\$80,829	\$0	\$75,492
<i>Subtotal:</i>	\$4,001,911	\$1,309,359	\$624,752	\$1,676,566	\$391,936	\$3,867,520
Debt Service Funds						
Community Park Bond (60)	\$77,400	\$0	\$0	\$0	\$0	\$77,400
Wild Oaks Park (61)	\$103,613	\$75,800	\$0	\$70,364	\$0	\$109,050
Promontory Park (62)	\$542	\$0	\$367,886	\$367,886	\$0	\$542
<i>Subtotal:</i>	\$181,555	\$75,800	\$367,886	\$438,250	\$0	\$186,992
Capital Project Funds						
CP CAB Roof/HVAC Energy Efficiency (939)	\$605,000	\$0	\$0	\$605,000	\$0	\$0
CP Dog Park (940)	\$45,000	\$0	\$0	\$45,000	\$0	\$0
CP Master Plan Bridge/Picnic Area (935)	\$66,000	\$0	\$65,000	\$131,000	\$0	\$0
CP North Field Restroom (941)	\$95,000	\$0	\$0	\$95,000	\$0	\$0
Customer Service Center (914)	\$588,000	\$0	\$0	\$0	\$588,000	\$0
New York Creek Trail (922)	\$106,500	\$0	\$0	\$106,500	\$0	\$0
Ridgeview Park (938)	\$50,000	\$0	\$0	\$50,000	\$0	\$0
Serrano "J" Community Park (923)	\$30,350	\$0	\$0	\$0	\$30,350	\$0
Veteran's Memorial (942)	\$4,500	\$0	\$0	\$4,500	\$0	\$0
Windsor Point Park (927)	\$25,000	\$0	\$0	\$25,000	\$0	\$0
<i>Subtotal:</i>	\$1,615,350	\$0	\$65,000	\$1,062,000	\$618,350	\$0
Total All Funds:	\$10,247,930	\$8,365,859	\$1,363,551	\$9,766,668	\$1,363,551	\$8,847,122

**GENERAL FUND
FUND BALANCE SUMMARY**

	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 BUDGET	FY 2011 FORECAST	FY 2012 BUDGET
Beginning General Fund Balance 7/1	4,340,434	5,036,142	4,288,532	4,287,337	4,449,114
Revenues					
Property Taxes net of ERAF shift	\$ 5,696,281	\$ 5,324,527	\$ 4,887,916	\$ 4,887,916	\$ 4,570,201 ¹
Interest	64,815	20,098	25,000	25,000	20,000
Grants	0	115,862	0	0	0
Program Fees and Park Rentals	1,218,690	1,262,420	1,068,199	1,050,199	1,113,699
Franchise Fees	681,678	582,181	591,000	622,000	627,000
Miscellaneous	126,127	68,913	68,700	81,000	84,620 ²
Reimbursements	314,708	553,223	640,827	642,977	565,180 ³
Transfers In from Capital Projects	20,661	0	0	0	305,913
Total Revenue and Other Sources	8,122,961	7,927,223	7,281,642	7,309,092	7,286,613
Expenditures					
Salaries and Wages	3,056,827	2,806,526	2,573,616	2,583,960	2,506,744
Employee Benefits	916,843	871,514	729,645	721,783	697,437
Services and Supplies	2,354,942	2,445,745	2,716,278	2,669,947	2,819,346
Capital Improvement/Equipment	315,196	49,203	229,774	194,538	429,519
Total Expenditures	6,643,808	6,172,987	6,249,313	6,170,229	6,453,047
Net Surplus (Deficit) before Capital Transfers	1,479,153	1,754,236	1,032,329	1,138,863	833,566
Transfers Out to Lighting and Landscape Districts	0	332,622	173,507	173,507	312,315
Transfers Out to Capital Projects	595,008	1,977,706	598,668	664,410	40,950
OPEB Contribution	188,437	192,713	139,169	139,169	136,805 ⁴
Net Change in General Fund Balance	695,708	-748,805	120,984	161,777	343,497
Reserves					
Compensated Absences	127,000	150,000	152,000	152,000	152,000 ⁵
Total Restricted Fund Balance	127,000	150,000	152,000	152,000	152,000
Contingency at 15% of Revenue	1,237,345	1,172,334	1,092,246	1,092,246	1,092,992 ⁶
Deferred Maintenance Reserve	227,819	325,308	329,295	329,295	407,419 ⁷
Cable Casting Reserve	10,070	3,070	0	0	0 ⁸
Capital Deficiency Reserve	50,000	1,682,604	1,773,000	1,773,000	2,640,200 ⁹
General Reserve	0	500,000	1,062,975	1,062,975	500,000
Total Unrestricted Fund Balance	1,525,234	3,683,316	4,257,516	4,257,516	4,640,611
Ending General Fund Balance 6/30	3,383,908	454,021	0	39,598	0

¹ Property tax growth (decline) estimated at -6.5% for FY 2012.

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

³ Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Teen Center commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

⁴ Other Post Employment Benefits.

⁵ Contingency Reserve is calculated on 15% Revenue.

⁶ Deferred Maintenance Reserve is set according to the Browning Study schedule.

⁷ Compensated Absences is equal to employee vacation and cto time on the books at year end.

⁸ Grant Funds from Comcast.

⁹ Land acquisition and site improvements to address deficiencies within the master plan and nexus study. \$456,144 of this reserve is designated for the Valley View multipurpose room joint use agreement with Buckeye Union School District.

GENERAL FUND MULTI-YEAR COMPARISON

	FY 2009 Actual	FY 2010 Actual	FY 2011 Forecast	FY 2012 Budget
Revenue	8,122,961	7,927,223	7,309,092	7,286,613
Expense				
Payroll Taxes	250,440	237,773	203,716	203,080
Employee Benefits	474,844	501,961	376,292	340,712
PERS - Retirement	415,246	341,963	294,713	309,889
Retirement - Other	24,147	25,447	48,500	44,593
Life Insurance	2,605	2,143	2,278	2,243
Workers Comp.	100,008	76,500	103,566	62,189
Salary Expense - Full-time	2,110,750	1,886,935	1,575,395	1,529,374
Salary Expense - Part-time	559,939	577,905	674,549	680,811
Overtime Expense	13,191	10,214	8,735	13,290
Directors Expense	22,500	17,200	18,000	18,000
Total Salary & Benefits	3,973,670	3,678,040	3,305,744	3,204,182
Temporary Labor	54,081	2,787	0	0
Custodial Supplies	25,722	29,379	27,645	30,336
Equipment Supplies	89,992	106,621	117,353	50,335
Equipment Services	76,955	85,458	133,770	118,000
HVAC - Equipment Services	19,146	20,714	27,616	30,000
Kitchen Equipment Services	0	0	100	0
Functional Supplies	135,586	109,453	123,233	146,209
Functional Services	102,535	86,606	144,721	191,728
Government Fees & Permits	153,981	132,320	146,125	149,725
Playground Equipment	3,513	2,857	4,414	4,750
Park/Field Supplies	11,101	16,151	27,896	34,346
Irrigation Supplies	21,364	16,374	18,988	18,142
Small Tools/Supplies	17,185	7,017	9,093	11,600
Landscape Supplies	70,380	67,323	98,323	102,626
Contract Service	553,753	609,423	798,630	766,223
Chemical Supplies	54,642	75,657	97,646	96,862
Vandalism	223	1,091	14,550	12,300
Property Damage	223	8,552	9,700	0
Office Supplies	35,427	24,638	14,575	17,875
Office Services	20,308	5,895	6,700	5,000
Postage	13,725	8,768	17,724	20,316
Professional Services	258,073	167,146	196,230	283,786
Legal Services	47,572	48,439	32,000	71,320
Dues & Publications	11,409	12,058	16,145	16,980
Public & Legal Notices	3,039	5,908	6,050	6,295
Staff Training	54,406	33,556	42,335	60,248
Local Meetings	7,217	5,231	6,075	6,175
Mileage	12,712	14,533	10,900	11,375
Fuel Expense	26,982	29,116	30,000	43,000
Rental Equipment	1,597	31,277	33,141	42,582
Rental Facilities	15,176	16,498	12,420	13,356
Elections Expense	21,288	0	16,500	0
Printing	37,395	32,690	47,005	40,155
Telephone	60,499	47,742	42,624	41,524
Water	78,050	62,978	96,010	110,797
Gas	35,229	23,848	46,025	49,060
Electric	120,683	115,564	125,883	139,320
Street Lights	0	1,314	0	0
General Insurance	66,114	64,389	65,000	68,000
Safety Expenses	3,830	5,746	6,802	9,000
Miscellaneous	29	1,307	0	0
Total Services & Supplies Expense	2,354,942	2,445,745	2,669,947	2,819,346
Capital Expenditures				
Buildings & Facilities	77,636	0	0	0
Renovation	11,420	0	17,000	0
Equipment & Vehicles	113,756	13,701	0	6,153
Lease Payment	46,094	24,206	29,560	5,039
Computer Equipment	0	0	0	160,000
Replacement	66,290	11,296	147,978	258,327
Total Fixed Asset Expense	315,196	49,203	194,538	429,519
Total Expenses	6,643,808	6,172,987	6,170,229	6,453,047
OPEB Contribution	188,437	192,713	139,169	136,805
Transfers Out	595,008	2,310,328	837,917	353,265
Net Income	695,708	-748,805	161,777	343,497

GENERAL FUND SUMMARY BY DEPARTMENT

	Parks	Administration	Recreation	General Fund Total
Revenue	556,513	5,771,001	959,099	7,286,613
Expense				
Payroll Taxes	52,173	59,827	91,080	203,080
Employee Benefits	126,582	133,769	80,362	340,712
PERS - Retirement	101,332	137,775	70,782	309,889
Retirement - Other	0	44,593	0	44,593
Life Insurance	660	941	642	2,243
Workers Comp.	44,272	3,831	14,087	62,189
Salary Expense - Full-time	502,793	668,227	358,354	1,529,374
Salary Expense - Part-time	128,961	44,690	507,160	680,811
Overtime Expense	8,290	3,000	2,000	13,290
Directors Expense	0	18,000	0	18,000
Total Salary & Benefits	965,063	1,114,652	1,124,467	3,204,182
Custodial Supplies	30,336	0	0	30,336
Equipment Supplies	25,200	17,900	7,235	50,335
Equipment Services	44,500	72,000	1,500	118,000
HVAC - Equipment Services	30,000	0	0	30,000
Functional Supplies	4,056	10,120	132,033	146,209
Functional Services	340	10,480	180,908	191,728
Government Fees & Permits	6,025	143,700	0	149,725
Playground Equipment	4,750	0	0	4,750
Park/Field Supplies	34,346	0	0	34,346
Irrigation Supplies	18,142	0	0	18,142
Small Tools/Supplies	11,600	0	0	11,600
Landscape Supplies	72,626	0	30,000	102,626
Contract Service	704,363	31,860	30,000	766,223
Chemical Supplies	96,862	0	0	96,862
Vandalism	12,300	0	0	12,300
Office Supplies	1,500	13,200	3,175	17,875
Office Services	0	5,000	0	5,000
Postage	100	4,500	15,716	20,316
Professional Services	2,400	158,273	123,113	283,786
Legal Services	2,200	69,120	0	71,320
Dues & Publications	1,500	14,310	1,170	16,980
Public & Legal Notices	0	5,520	775	6,295
Staff Training	9,700	37,600	12,948	60,248
Local Meetings	400	5,700	75	6,175
Mileage	1,800	8,100	1,475	11,375
Fuel Expense	43,000	0	0	43,000
Rental Equipment	10,429	23,953	8,200	42,582
Rental Facilities	10,980	0	2,376	13,356
Printing	100	4,300	35,755	40,155
Telephone	11,524	26,400	3,600	41,524
Water	110,797	0	0	110,797
Gas	49,060	0	0	49,060
Electric	139,320	0	0	139,320
General Insurance	0	68,000	0	68,000
Safety Expenses	5,000	4,000	0	9,000
Total Services & Supplies Expense	1,495,255	734,037	590,054	2,819,346
Capital Expenditures				
Renovation	0	0	0	0
Lease Payment	5,039	0	0	5,039
Computer Equipment	0	160,000	0	160,000
Replacement	258,327	0	0	258,327
Total Fixed Asset Expense	269,519	160,000	0	429,519
Total Expenses	2,729,837	2,008,689	1,714,521	6,453,047
OPEB Contribution	0	136,805	0	136,805
Transfers Out	353,265	0	0	353,265
Net Income	-2,526,588	3,625,507	-755,422	343,497

DEPARTMENT SUMMARY

	FY 2010 Actual	FY 2011 Forecast	FY 2012 Budget
PARKS			
Revenue	299,354	245,650	556,513
Salary & Benefits	1,124,534	1,034,034	965,063
Service & Supplies	1,424,093	1,460,474	1,495,255
Fixed Asset Expense	29,968	153,017	269,519
Transfers to LLAD's	332,622	173,507	312,315
Transfers to Capital Projects	1,977,706	664,410	40,950
Total Expense	4,888,923	3,485,442	3,083,101
Parks Total	-4,589,569	-3,239,792	-2,526,587
ADMINISTRATION			
Revenue	6,567,380	6,172,243	5,771,001
Salary & Benefits	1,238,000	1,000,028	1,114,652
Service & Supplies	574,892	709,531	734,037
Fixed Asset Expense	13,455	30,366	160,000
OPEB Contribution	192,713	139,169	136,805
Total Expense	2,019,060	1,879,094	2,145,494
Administration Total	4,548,320	4,293,148	3,625,507
RECREATION			
Revenue	1,060,490	891,199	959,099
Salary & Benefits	1,315,505	1,271,682	1,124,467
Service & Supplies	446,760	499,942	590,054
Fixed Asset Expense	5,781	11,155	0
Total Expense	1,768,046	1,782,779	1,714,521
Recreation Total	-707,556	-891,580	-755,422
TOTAL NET INCOME/LOSS	-748,805	161,777	343,498

GENERAL FUND REVENUES

ACCT. NO.	ACCOUNT TITLE	FY 2009 ACTUAL REVENUE	FY 2010 ACTUAL REVENUE	FY 2011 YEAR END FORECAST	FY 2012 BUDGET
3010	CC&R Reimbursements	8,596	67,391	69,791	13,005
3020	Other Reimbursements	100,053	0	20,000	12,000 ⁴
3030	LLAD Reimbursements	199,445	394,427	475,036	455,175
3100	Property Tax Revenue	5,696,281	5,324,527	4,887,916	4,570,201 ¹
3150	Interest Income	64,815	20,098	25,000	20,000
3160	Franchise Fees	681,678	582,181	622,000	627,000
3161	Cellular Sites	106,895	60,761	71,000	72,420
3170	Misc. Income	9,214	2,133	1,500	1,200 ²
3300	Grant Revenue - Transfer In	0	115,862	0	0 ³
	Total Administration Revenue	6,866,978	6,567,380	6,172,243	5,771,001
3020	Reimbursements	780	86,541	78,150	85,000 ⁴
3025	Park Impact Admin. Fee	5,834	4,864	3,500	6,000
3040	Refund Fee	1,365	1,195	1,000	1,000
3045	Non-Resident Fee	3,365	0	0	0
3170	Misc. Income from Vending Machines	5,288	4,824	4,000	4,000
3210	Youth Camps	305,826	290,528	195,221	213,346
3220	Youth Sports	182,507	182,507	172,445	180,640
3240	Adult Sports	99,869	99,869	91,030	82,440
3250	Special Interest	135,974	157,587	108,880	129,200
3260	Special Events	48,149	29,112	36,640	37,450
3270	Aquatic Programs	220,386	222,940	230,748	245,153
3280	Senior Programs	11,834	14,305	12,000	10,680
3290	Teen Programs	59,396	57,624	39,235	55,190
3297	Building Use	38,820	22,333	18,000	18,000
3297	Park Use	12,285	3,769	2,000	2,000
3297	Athletic Field Use	103,644	181,847	144,000	139,600
3300	Transfers In from Capital Projects	20,661	0	0	305,913
	Total Parks & Recreation Revenue	1,255,983	1,359,844	1,136,849	1,515,612
	TOTAL REVENUE	8,122,961	7,927,223	7,309,092	7,286,613

1. Property tax growth (decline) estimated at -6.5% for FY 2012.

2. Misc. Admin. Income includes state mandated costs reimbursement and resititution payments.

3. Revenue from Prop 40 Grant for Bertelsen Park and Deputy Jeff Mitchell Field.

4. Reimbursements are from administrative overhead charged to other District Funds, funding from Rotary for their Teen Center commitment, from Buckeye School District for maintenance of their fields, and sports groups for field maintenance.

**GENERAL FUND REVENUE
ACCOUNT DETAIL**

ACCT. NO.

3010 CC&R	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Covenants, Conditions and Restrictions are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to the CC&R Fund.	13,005
3020 REIMBURSEMENTS - OTHER	Reimbursements from Buckeye Union School District for school field maintenance and from Waste Connections for utilities at the recycling center on Latrobe Road.	97,000
3025 PARK IMPACT ADMIN. FEE	The District's Park Impact Fee is collected by the County whenever a residential building permit is issued in the EDH CSD boundaries. Two percent of that fee supports the operation of the District to plan, develop, and construct projects funded by Park Impact Fees.	6,000
3030 LLAD REIMBURSEMENT	Reimbursement for indirect costs. Administrative Department's services and supplies and other fixed assets required to administer the Landscape and Lighting Assessment Districts are included in the indirect cost allocation. Direct costs such as wages, benefits, and payroll taxes are charged directly to each LLAD.	455,175
3040 REFUND FEE	Fee charged for processing refunds and transfers.	1,000
3100 PROPERTY TAXES	Property taxes are assessed for a fiscal year and are expected to finance services performed for the common benefit. The taxes are levied by the El Dorado County at 1% of assessed value and then the appropriate percentage (7%) of the 1% is paid to the District.	4,570,201
3140 DONATIONS	Community clean-up day and Christmas tree clean-up.	
3150 INTEREST INCOME	Interest earned on funds held in various bank accounts, Local Agency Investment Fund (LAIF) and the County pooled cash.	20,000
3160 FRANCHISE FEE	Franchise Fees are paid to the District quarterly by Waste Connections. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other waste management activities.	627,000

CATV Franchise Fees are paid quarterly to the CSD from Comcast. The franchise fee is intended to compensate the District for its expenses in administering the Franchise and to fund other cable television activities.

3161 COMMUNICATION SITE LEASES	72,420
Telecommunications is a growing industry and the District has lease agreements with various wireless communication companies to install and operate antennas on District property. This revenue is from the negotiated leases.	
3170 MISC. INCOME	5,200
Miscellaneous types of revenue received include resitition payments, reimbursement for State of California mandated costs, vending machine revenue and other small collections.	
3210 YOUTH CAMPS	213,346
8106 <u>KydZonE Year Round Day Camp</u>	
3220 YOUTH SPORTS	180,640
8211 <u>Youth Basketball</u>	
8212 <u>Youth Volleyball</u>	
8213 <u>Pee Wee Basketball</u>	
8217 <u>Pee Wee Soccer</u>	
8218 <u>Contracted Sports Camps</u>	
8219 <u>Internal CSD Sports Camps</u>	
8220 <u>Youth Flag Football</u>	
8230 <u>Instructional T-Ball</u>	
3240 ADULT SPORTS	82,440
8410 <u>Softball</u>	
8416 <u>5x5 Basketball</u>	
8417 <u>3x3 Basketball</u>	
8427 <u>Open Gym</u>	
8428 <u>Flag Football</u>	
8430 <u>Volleyball</u>	
8432 <u>Adult Soccer</u>	
3250 SPECIAL INTEREST CLASSES	129,200
8508 <u>Volunteer Programs</u>	
8510 <u>Contract Classes</u>	
3260 SPECIAL EVENTS	37,450
8600 <u>General Events</u>	
8601 <u>50th Anniversary</u>	
8607 <u>Saturday In The Park</u>	
8608 <u>Concerts</u>	
3270 AQUATICS	245,153
8702 <u>Pool Admissions</u>	
8703 <u>Aquatic Lessons</u>	
8704 <u>Pool Rentals</u>	
8713 <u>Triathalon</u>	
3280 SENIOR PROGRAMS	10,680
8800 <u>Senior Activities</u>	
3290 TEEN PROGRAMS	55,190
8900 <u>Skate Park Programs</u>	
8903 <u>Teen Center</u>	
3297 PARK & FACILITY RENTAL	159,600
Rent received from building and park use.	
TOTAL REVENUE	7,286,613

PARKS DEPARTMENT

The essential functions of the department include the following;

1. Maintenance and operations of all District owned parks and other facilities.
2. Maintenance and operations of all Landscape and Lighting Assessment Districts
3. Plan development and construction management of all District capital improvement projects.
4. Support to other departments and community organizations for special events and programs

Staffing levels for the FY 2012 include 14.5 full time positions. Part time employees will increase by 1.2 FTE positions for a total of 5.7. Part time staff assist regular staff with support of new and existing parks, fields and facilities, weekend staffing, special events, and rental supervision.

MAINTENANCE UPGRADES, CONTRACTS OR PROGRAMS PLANNED FY 2012

Energy Efficiency Recommendations - included in last years budget , this item will be carried forward into FY 2012 due to scheduling issues. The budget is \$594,139 to complete the recomendations brought forth in the audit prepared by the California Energy Commission (CEC). The recomendations are primarily for the Community Activities Building (CAB) but also include the pavilion. Recomendated improvements include updated lighting, lighting controls and new and replacement HVAC equipment designed to improve climate control while providing a lower operating costs. The CAB roof is also being replaced as part of this project.

Contracted Services and Park supplies purchases - Staff has included funding to complete work or purchase park supplies not included in the normal operating budget. These expenses will be itemized in the account detail under the the specific general fund account. In general the expenses will cover additional security equipment, Pavilion Roof repairs, improve monitoring and response to pool and spray ground issues through wireless monitoring technology, and the replacement of the CAB floor entrance and kitchen with stained concrete, which will result in substantially lower maintenance costs.

COMPARISON FY 2011 & 2012

FY 2012 budget responsibilities include a general fund operating budget for staffing, services and supplies of \$2,849,782, this is less than a 1 % increase over the adjusted FY 2011 budget. General Fund capital expenditures for the new year will be \$309,519, which is approximately 49% more than the previous year.

BUILDINGS & POOLS

There are 14 buildings with approximately 44,040 square feet of floor space, 4 pools or water features and a 15,825 square foot lighted skate park facility.

COMMUNITY PARKS & ATHLETIC FIELDS

There are approximately 70 acres of community park and athletic fields at various locations. Additionally, the District maintains 8 acres of school fields under a Joint Use Agreement with Buckeye Union School District.

NEIGHBORHOOD PARKS

There are 68 acres of developed park land, 4 miles of trail and approximately 96 acres of undeveloped and open space areas. Additions for the FY 2011 budget include the construction of Lake Forest Park.

PLAN DEVELOPMENT & CONSTRUCTION MANAGEMENT

The Parks Department is responsible for facilitating plan development and managing construction projects for new as well as renovation projects. Administrative duties include compiling, organizing and filing all project information in an easily accessible electronic format to access during operation and maintenance of the constructed park or facility.

Plan Development - FY 2012 budget includes plan development for numerous projects in the Community Park including the dog park and bridge area. Other projects include the completion of Ridgeview Park improvements, Windsor Point Park, and New York Creek Trail.

Construction Management - Construction projects will include the installation of restrooms, administration and inspection of the Veteran's Memorial, and the addition of Energy efficient improvements and roof replacement of the CAB roof.

LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS

There are 23 active Landscape and Lighting Districts representing approximately 24 acres of parks, street and median landscape throughout El Dorado Hills. The Parks staff oversee the landscape maintenance contract, approximately 135 streetlights, irrigation repairs, encroachment permit management and repair or new construction contracts.

**PARKS DEPARTMENT
ACCOUNT DETAIL**

REVENUE		556,513
	Includes revenue from the following sources:	
	1. Reimbursements - \$85,000	
	2. Park Impact Fee Administration - \$6,000	
	3. Park and Facility Rentals - \$159,600	
	4. Transfers In from Capital Projects - \$23,673	
 4000 BENEFITS AND TAXES		 325,019
	Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation premiums.	
 5011 SALARIES-F/T		 502,793
	The Department budget includes 14.5 full-time staff, approximately 9.7 of these positions are funded through the General Fund. The remaining 4.8 positions are funded through the LLAD's or CIP projects and are not reflected in this budget.	
 5012 SALARIES - P/T		 128,961
	The Department budget includes 11,764 hours(5.7FTE) of part time & seasonal help. 3,186 of these hours(1.5 FTE) are funded through the LLADs or CIP projects and are not reflected in the budgeted amount. These positions will be used in the following areas:	
	1. Seasonal maintenance of existing parks and fields	
	2. Athletic Field maintenance for Little League & Soccer	
	3. Building and pool maintenance, weekend staffing, special events and rental supervision of indoor facilities	
	4. Construction Management	
 5013 SALARIES - OVERTIME		 8,290
	400 hours for emergency and on-call use.	
 5110 CUSTODIAL SUPPLIES		 30,336
	Includes custodial and restroom supplies for all District facilities. The District currently maintains 10 buildings with 44,044 sf that require custodial service.	
 5120 EQUIPMENT SUPPLIES		 25,200
	Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of the District vehicles as well as all landscape, building and pool tools, equipment and machinery.	

5121 EQUIPMENT SERVICES	44,500
Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory:	
1. 3 - Pool vehicles	
2. 13 - Trucks	
3. 1 - Large passenger van - Recreation	
4. 3 - Tractors	
5. 3 - Assorted Utility Vehicles	
6. 4 - Equipment trailers	
7. Misc. Small Power Equipment (blowers, trenchers, generators etc.)	
8. Misc. Pool and spray ground equipment	
5122 HVAC EQUIPMENT SERVICES	30,000
Includes the annual service contract and projected repairs.	
5130 FUNCTIONAL SUPPLIES	4,056
This years budget includes:	
1. Supplies for new and existing facilities such as padlocks, replacement keys, fire extinguisher cabinet glass	
2. Security and Locksmith services	
3. Staff Uniforms and boot reimbursement	
5131 FUNCTIONAL SERVICES	340
This cost is medical insurance admin.cost (PERS and CoPower)	
5132 GOVERNMENT FEE & PERMITS	6,025
Includes all fees paid to County, State or Federal Agencies necessary for permits to operate current and proposed new District facilities including operation of District aquatic facilities, kitchen, alarm systems.	
5136 PLAYGROUND EQUIPMENT	4,750
Includes all parts and supplies necessary to maintain and/or repair District Playgrounds as needed.	
5137 PARK/FIELD SUPPLIES	34,346
several neighborhood parks. Base sets including pitchers mound and home plate.	
5138 IRRIGATION SUPPLIES	18,142
All new and repair parts necessary for the operation of the Districts irrigation systems as needed. Includes items such as: Sprinkler heads, pipe, fittings, back flow devices and controller repair as follows;	
1. All District Community Parks and athletic Fields - \$8,542	
2. All Neighborhood Parks - \$9,600	

5139 SMALL TOOLS AND SUPPLIES **11,600**

All small tools and supplies necessary to conduct maintenance operations on District facilities and equipment . Examples of equipment are, but not limited to:

1. Gas and electric power tools
2. Shop tools & supplies fasteners
5. Welding supplies such as gas, welding rod, and welding wire
6. Landscape tools - shovels, rakes ect.
7. Tools and supplies for the buildings and pools.

5140 LANDSCAPE SUPPLIES **72,626**

Includes all natural materials necessary for the maintenance of parks, fields, and other landscape areas. These materials include but are not limited to: turf soil mixes, Infield mixes, soil amendments, seed, plant material, gravel and decomposed granite paving . This years budget will be allocated to the following areas:

1. \$26,583 for our Athletic Fields turf management program
2. \$46,043 for Neighborhood parks

5142 CONTRACTED SERVICES **704,363**

Includes contracted services for the on-going maintenance and repair of District Parks, fields and facilities. Examples of these services include, but not limited to the following:

1. General fund landscape maintenance contracts
2. Village Green Maintenance Agreement
3. Pest control
4. Alarm Monitoring & Park Security
5. Jackson School Agreement
6. Buckeye Union School District Agreement
7. Misc electrical, plumbing, pool and fire services
8. Custodial contract
9. Pool Contract
10. Additional one time contracted services
 - a. Building repairs
 - b. Bass Lake and Community Park East Field renovations
 - c. Neighborhood Park equipment, tree work and playground supplies

5150 CHEMICAL SUPPLIES **96,862**

Consists of all chemical applications and related supplies necessary to operated the District's pools and water features as well as all fertilizer and chemical supplies needed for field and park maintenance. A general breakdown follows: chemicals.

2. Athletic Fields - \$38,262 (approximately \$25,000 of this amount will be refunded by BUSD)
3. Parks - \$2,400

5151 VANDALISM	12,300
Allowance for unforeseen damage to District property due to vandalism	
5160 OFFICE SUPPLIES	1,500
5162 POSTAGE	100
5171 PROFESSIONAL SERVICES	2,400
Professional advise as needed.	
5172 LEGAL SERVICES	2,200
5180 DUES AND PUBLICATIONS	1,500
Includes expenses for subscriptions to trade publications and membership in related organizations.	
5200 STAFF TRAINING	9,700
Includes all materials and outside seminars and conferences necessary for staff development. This year's budget will include:	
1. Continuing education classes for pesticide training	
3. Turf and irrigation management workshops	
4. Misc. one-day staff training seminars	
5. Irrigation Auditor and designer training conference	
6. CPO/AFO training	
7. Pacific/Southwest Maintenance Management School	
5202 LOCAL MEETINGS	400
5210 MILEAGE AND TRAVEL	1,800
Includes reimbursements to employees for use of personal vehicles when necessary and special travel expenses to seminars, etc.	
5220 FUEL	43,000
Fuel for District vehicles.	
5230 RENTAL EQUIPMENT	10,429
This account is for the rental of specialized or additional equipment wherever necessary such as:	
1. Trenchers	
2. Jackhammers	
3. Scaffolding	
4. Lift Equipment	
5. Tractors	
6. Copy machine.	

5231 FACILITIES RENTAL	10,980
Includes storage unit rentals as well as the portable toilet rental and service for park, field and special event use.	
5240 PRINTING	100
Allowance for project plan printing and department signage	
5241 UTILITIES - PHONE/COMMUNICATION	11,524
Includes service charges for Parks Department phones.	
5242 UTILITIES - WATER	110,797
Water and sewer fees for all District parks and facilities.	
5243 UTILITIES - GAS	49,060
Includes natural and propane gas use for the operation of existing District buildings and pools.	
5244 UTILITIES - ELECTRICITY	139,320
Includes all electrical use for the operation of existing District buildings, pools, parks and street lights.	
5255 SAFETY EXPENSES	5,000
Includes all personal protective equipment and other safety supplies and equipment for District personnel, facilities and maintenance operations.	
5540 EQUIPMENT AND VEHICLES	6,153
Purchase of storage shed	
5545 LEASE PAYMENT	5,039
Lease payments for forklift.	
5560 DEFERRED MAINTENANCE/REPLACEMENT	258,327
A detailed list of these items can be found in the 2012 Capital Equipment and Deferred Maintenance Budget.	
5600 TRANSFERS OUT	353,265
Transfers to Capital Projects and LLAD's.	
TOTAL PARKS	-2,526,588

5500-5900

Parks Department - Total

Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
Revenue					
3020	Reimbursements	86,541	76,000	78,150	85,000
3025	Park Impact Fee Administration	4,864	3,000	3,500	6,000
3297	Park and Facility Rentals	207,949	170,000	164,000	159,600
3300	Transfers In	0	0	0	305,913
Expense					
4010	Payroll Taxes	69,050	56,908	56,908	52,173
4120	Employee Benefits	199,159	142,143	142,143	126,582
4130	PERS - Retirement	105,207	107,478	107,478	101,332
4135	Retirement - Other	8,852	0	0	0
4140	Life Insurance	828	695	695	660
4150	Workers Comp.	45,398	68,150	68,150	44,272
5011	Salary Expense - Full-time	564,264	542,954	542,954	502,793
5012	Salary Expense - Part-time	124,104	107,570	107,570	128,961
5013	Overtime Expense	7,696	8,135	8,135	8,290
	Total Salary & Benefits	1,124,559	1,034,034	1,034,034	965,063
5109	Temporary Labor	0	0	0	0
5110	Custodial Supplies	29,379	27,645	27,645	30,336
5120	Equipment Supplies	25,415	62,149	62,149	25,200
5121	Equipment Services	43,829	57,706	57,706	44,500
5122	HVAC - Equipment Services	20,714	27,616	27,616	30,000
5123	Kitchen Equipment Services	0	100	100	0
5130	Functional Supplies	12,542	4,850	4,056	4,056
5131	Functional Services	2,657	970	970	340
5132	Government Fees & Permits	2,949	2,425	2,425	6,025
5136	Playground Equipment	2,857	4,414	4,414	4,750
5137	Park/Field Supplies	16,151	27,896	27,896	34,346
5138	Irrigation Supplies	15,456	19,288	18,988	18,142
5139	Small Tools/Supplies	6,146	9,093	9,093	11,600
5140	Landscape Supplies	38,964	74,323	73,323	72,626
5142	Contract Service	505,648	687,339	675,444	704,363
5150	Chemical Supplies	75,657	97,646	97,646	96,862
5151	Vandalism	1,091	14,550	14,550	12,300
5152	Property Damage	8,552	9,700	9,700	0
5160	Office Supplies	1,888	2,795	1,500	1,500
5162	Postage	106	250	100	100
5171	Professional Services	7,555	3,600	0	2,400
5172	Legal Services	10,524	23,520	1,000	2,200
5180	Dues & Publications	623	1,500	1,500	1,500
5190	Public & Legal Notices	0	3,000	0	0
5200	Staff Training	11,012	9,650	9,650	9,700
5202	Local Meetings	44	0	0	400
5210	Mileage	1,772	1,000	1,400	1,800

5500-5900

Parks Department - Total

Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
5220	Fuel Expense	29,086	44,498	30,000	43,000
5230	Rental Equipment	9,230	3,405	7,279	10,429
5231	Rental Facilities	16,498	8,375	10,980	10,980
5240	Printing	0	2,250	100	100
5241	Telephone	11,219	14,124	11,524	11,524
5242	Water	62,978	96,010	96,010	110,797
5243	Gas	23,848	46,025	46,025	49,060
5244	Electric	115,564	125,883	125,883	139,320
5245	Street Lights	1,314	6,395	0	0
5255	Safety Expenses	3,504	3,802	3,802	5,000
	Total Services & Supplies Expense	1,424,093	1,523,792	1,460,474	1,495,255
	Capital Expenditures				
5525	Renovation	0	0	0	0
5540	Equipment & Vehicles	13,701	6,000	0	6,153
5545	Lease Payment	4,971	10,413	5,039	5,039
5560	Replacement	11,296	147,978	147,978	258,327
	Total Fixed Asset Expense	29,968	164,391	153,017	269,519
5600	Transfers Out	2,310,328	837,917	837,917	353,265
	Total Expenses	4,888,948	3,560,134	3,485,442	3,083,101
	Net Income/Loss	-4,589,594	-3,311,134	-3,239,792	-2,526,588

ADMINISTRATION AND FINANCE DEPARTMENTS

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets/tracking, cell tower leases, the district's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, document management, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

BOARD

Tasks include agenda preparation and posting, agenda packet preparation and distribution, preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

GENERAL ADMINISTRATION

General administration includes human resources, records management, contract management, first line customer services, park and facility reservations, marketing and public relations, media contact, District-wide short and long term planning, general clerical tasks, etc.

FINANCE

The Finance Department oversees and administers all District finances. It prepares the budget, financial statements, payroll, accounts payable and receivable. The staff manages the cash and is responsible for cash control. The staff also prepares the month end and year end close, prepares the CAFR, assists with the annual audit, and State Controllers report. Responsible for updating and maintaining the District financial record management system. The accounting for the General Fund and the other funds such as the LLAD's are administered by the accounting staff.

INFORMATION TECHNOLOGY

IT is staffed by one full time employee who performs multiple tasks including network administration, back-up, document storage, documentation, web site design and management, help desk and is instrumental in planning and upgrading the computer systems. The IT division also has the responsibility of telephone operations including trouble shooting, phone and voice mail management and upgrades as well as district-owned cell phones.

HUMAN RESOURCES

The Human Resources Division develops and administers programs, procedures, and guidelines to help align the workforce with the strategic commitments of the District. The Human Resources Department manages responsibilities related to Recruitment, Training and Development, Employee Benefits and Pension, Employment Administration, Annual Evaluations, and Step Increases. The Human Resources Department manages the maintenance of HR software and personnel records, monitors budget, conducts investigations, consults with the contracted attorney in legal matters, acts as a district representative in Union negotiations. The Human Resources Department monitors administration to established standards and procedures, identifies opportunities for improvement, and resolves discrepancies.

RISK MANAGEMENT

These tasks includes filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the Special District Risk Management Authority, a Joint Powers Authority, who manages the district's workers compensation and general liability coverage.

DISTRICT PUBLIC SERVICE COUNTER

The Administration Department oversees the full and part time staff related to the public counter and front office operations. This staff accepts and processes over \$3.3M a year in received revenues; all recreation registrations including online program registration; park and facility rentals; design review applications; CC&R complaints; and general district and community information.

PUBLIC RELATIONS AND COMMUNICATIONS

The District will celebrate it's 50th anniversary in 2012. A community wide campaign will be held to kick off the 50th anniversary and will continue throughout the year. The goal is to enhance the image of the EDHCSD, provide education about the services and facilities offered, and develop a comprehensive plan to market the district into the future

ADMINISTRATION AND FINANCE DEPARTMENTS

The Administration and Finance Departments are responsible for office management and support to the other departments within the district. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets, cell tower leases, the district's public counter, revenue collection, Human Resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, marketing and public relations and the District's Website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

ACCOUNT DETAIL

REVENUE	5,771,001
Property tax revenue, CC&R/LLAD reimbursements, wireless tower lease payments, interest and other miscellaneous income such as state mandated cost reimbursements and restitution payments.	
4000 BENEFITS AND TAXES	380,735
The department's share of the expense of employee retirement programs, employee cafeteria plan, EAP, employer share of payroll taxes and Worker's Compensation premiums paid by the District.	
5011 SALARIES - F/T	668,227
Full-time salary in the Administration and Finance Departments include the General Manager, Assistant General Manager, Interim. Director of Finance, Accounting Specialist, Systems Support Manager, Human Resource Manager, .6 Administration Supervisor, Executive Administrative Assistant, 2 FTE Administrative Assistant II, .25 Administrative Coordinator and .35 FTE Administrative Assistant I's.	
5012 SALARIES - P/T	44,690
Specialist for assistance with Finance; .26 FTE non-benefited Administrative Assistant I positions covering the front office; Office Assistant for Finance as needed; Marketing.	
5013 SALARIES - OVERTIME	3,000
5016 DIRECTOR EXPENSES	18,000
Board members to receive a stipend of one hundred dollars for each day of service at approved meetings, not to exceed six days of service in a month.	

5120 EQUIPMENT SUPPLIES	17,900
Parts for in-house repairs of office equipment and computers. New computers and back-up hardware. File servers, network upgrades software updates, and misc. other upgrades.	
5121 EQUIPMENT SERVICES	72,000
IT support, maintenance, and licenses. Service agreements on the copiers and printers (Finance, Pavilion and Registration Office).	
5130 FUNCTIONAL SUPPLIES	10,120
Supplies, signs, name tags, framing, photos, checks, staff shirts, longevity recognition items.	
5131 FUNCTIONAL SERVICES	10,480
Fingerprinting fees for Administration; CalPERS, Co Power (Vision) monthly service charge; drug screening and pre-employment fitness testing.	
5132 GOVERNMENT FEES AND PERMITS	143,700
The fee charged by the County for tax collection and LAFCO services.	
5142 CONTRACT SERVICES	31,860
Paychecks, cafeteria plan admin, accounting software maintenance, Telechecks, CMAS (state purchase contract); ActiveNet, time clock maintenance, web updates, IT support.	
5160 OFFICE SUPPLIES	13,200
Expenses for office supplies.	
5161 OFFICE SERVICES	5,000
Records storage	
5162 POSTAGE	4,500
Bulk mailings, miscellaneous postage, and shipping charges.	
5171 PROFESSIONAL SERVICES	158,273
Annual Audit, strategic planning, EAP, HR services, LLAD survey, IT assistance, website updates, CATV channel maintenance.	
5172 LEGAL SERVICES	69,120
Legal counsel for personnel management, employee negotiations, board consultation, contract review, risk management and policy development.	
5180 DUES AND PUBLICATIONS	14,310
Dues for memberships to California Special District Association (CSDA), National Recreation & Park Association (NRPA), California Park and Recreation Society (CPRS) Rotary, Chamber of Commerce, GFOA/CSMFO, Parcel Quest, SHRM (HR) and subscriptions to newspapers and trade and technical publications.	

5190 ADVERTISEMENTS AND LEGAL NOTICES	5,520
Expenses for the publication of legally required notices and reports and classified advertisements.	
5200 STAFF TRAINING	37,600
Board and Staff Training including CSDA, HR, IT, Payroll, GFOA, CSMFO, and computer software training for all staff.	
5202 LOCAL MEETINGS	5,700
Employee Recognition Luncheons, Social Committee, Christmas party, Kitchen Supplies, Chamber functions, and professional organization functions.	
5210 MILEAGE AND TRAVEL	8,100
Gas reimbursement for administration staff.	
5235 RENTAL EQUIPMENT	23,953
Office copiers for the Registration Office, Pavilion, and Finance offices. Postage meter. Shortel phone system. Water filtration in the Pavilion.	
5240 PRINTING	4,300
Fliers, forms, business cards, checks and stationery printing, copier overages charges	
5241 TELEPHONE	26,400
Local and long distance land line phone service district wide; fax machines; cell phones for Administration; Internet Service; conference calling	
5251 GENERAL INSURANCE	68,000
Liability, errors and omission's vehicle insurance; All District general liability insurance fees.	
5255 SAFETY EXPENSE	4,000
On-going safety training/expenses. Replacement for AEDs as needed. AED batteries.	
5575 OPEB Contribution	136,805
Other Post Employment Benefit annual contribution.	
TOTAL ADMINISTRATION	3,625,507

7000		Administration			
Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
Revenue					
3010	CC&R Reimbursements	67,391	69,791	69,791	13,005
3020	Other Reimbursements	0	20,000	20,000	12,000
3030	LLAD Reimbursements	394,427	475,036	475,036	455,175
3100	Property Tax Revenue	5,324,527	4,887,916	4,887,916	4,570,201
3150	Interest Income	20,098	25,000	25,000	20,000
3160	Franchise Fees	582,181	591,000	622,000	627,000
3161	Cellular Sites	60,761	59,500	71,000	72,420
3170	Misc. Income	2,133	1,200	1,500	1,200
3300	Grant Income - Transferred In	115,862	0	0	0
Total Department Revenue		6,567,380	6,129,443	6,172,243	5,771,001
Expense					
4010	Payroll Taxes	74,413	56,081	56,081	59,827
4120	Employee Benefits	162,376	147,488	135,000	133,769
4130	PERS - Retirement	143,121	119,227	105,000	137,775
4135	Retirement - Other	16,596	41,253	48,500	44,593
4140	Life Insurance	810	941	941	941
4150	Workers Comp.	6,239	8,288	3,700	3,831
5011	Salary Expense - Full-time	767,307	602,306	602,306	668,227
5012	Salary Expense - Part-time	48,661	65,590	30,000	44,690
5013	Overtime Expense	1,277	3,000	500	3,000
5016	Directors Expense	17,200	20,000	18,000	18,000
Total Salary & Benefits		1,238,000	1,064,173	1,000,028	1,114,652
5109	Temporary Labor	2,787	0	0	0
5120	Equipment Supplies	61,066	43,469	43,469	17,900
5121	Equipment Services	41,255	74,564	74,564	72,000
5130	Functional Supplies	1,873	4,500	4,500	10,120
5131	Functional Services	9,300	7,050	7,050	10,480
5132	Government Fees & Permits	129,371	125,000	143,700	143,700
5140	Landscape Supplies	1,063	0	0	0
5142	Contract Service	70,373	93,186	93,186	31,860
5160	Office Supplies	17,502	10,000	10,000	13,200
5161	Office Services	5,820	6,700	6,700	5,000
5162	Postage	433	4,500	4,500	4,500
5171	Professional Services	22,630	87,000	87,000	158,273
5172	Legal Services	37,915	31,000	31,000	69,120
5180	Dues & Publications	9,752	14,000	14,000	14,310
5190	Public & Legal Notices	5,429	5,500	5,500	5,520
5200	Staff Training	20,753	27,000	27,000	37,600
5202	Local Meetings	4,897	6,000	6,000	5,700
5210	Mileage	12,022	8,500	8,500	8,100
5220	Fuel Expense	30	0	0	0
5230	Rental Equipment	15,483	13,702	23,862	23,953
5235	Elections Expense	0	16,500	16,500	0
5240	Printing	4,579	7,000	7,000	4,300
5241	Telephone	32,624	27,500	27,500	26,400
5251	General Insurance	64,389	65,000	65,000	68,000

7000

Administration

Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
5255	Safety Expenses	2,241	3,000	3,000	4,000
5290	Miscellaneous	1,307	0	0	0
	Total Services & Supplies Expense	574,892	680,671	709,531	734,037
	Capital Expenditures				
5525	Renovation	0	17,000	17,000	0
5545	Lease Payment	13,455	23,526	13,366	0
5550	Computer Equipment	0	0	0	160,000
	Total Fixed Asset Expense	13,455	40,526	30,366	160,000
5575	OPEB Contribution	192,713	139,169	139,169	136,805
	Total Expenses	2,019,060	1,924,539	1,879,094	2,145,494
	Net Income/Loss	4,548,320	4,204,904	4,293,148	3,625,507

RECREATION

YOUTH PROGRAMS

KYDZONE After School Program and Intersession Day Camp (Mid-August thru May) - KydZonE serves children Kindergarten - sixth grade (5 - 12 years) and is open 2:30pm - 6:00pm Monday - Friday (open earlier on Wednesdays and minimum days) KZ is only closed on major holidays. The average attendance at KZ ranges from 10 - 25 kids arriving after school. Children participate in a variety of activities including arts & crafts, games, sports, science, cooking, and drama. KZ also goes on several walking field trips in the community and has a variety of guest speakers that visit the program throughout the year.

The school year charge for KZ is \$4.00 per hour as well as a \$35 registration fee per family due annually. The fee for this program covers recreation leader staff, one permanent part time assistant director (Recreation Coordinator), a recreation leader II that assists in planning the daily activities, supplies, training for staff, and advertising / marketing.

KydZonE is open for all BUSD school breaks, including 2 weeks in November, 2 weeks in December and 2 weeks at Spring Break. Children clock in just like the after school program and are charged hourly, but the program is open from 7a-6:00p. Smaller local field trips are planned during these school breaks and usually fill each trip.

KydZonE eXtreme Summer Day Camp- During the summer months (10 weeks in total) participants will register for a week of camp at a time for \$155 a week. The cost of camp can include: transportation and the cost of admission to a field trip each week, daily swimming, guest speakers and/or special events. KZ eXtreme camp hours are 8:00am - 5:00pm. We also will offer extended hours, starting at 7:00a and going until 6:00p for no additional fee. New this summer, parents can also register for a week of camp with out the field trip. A maximum of 75 campers can register for a week with the field trip and an additionnal 75 can register with out. Children are separated into 4 age groups (6, 7, 8-9, 10-12). They participate in crafts, sports, games, science, cooking, and additional scheduled activities to correspond with the program's different weekly themes.

There are also various field trips and special events offered to participants throughout the summer. Some examples of these are field trips to exciting and educational local attractions (parks, theatres, historic sites, etc...) There are also several on-site special events that are offered including a gym sleepover, KZ Idol, Hula lessons, and a participant talent show. Participants also attend public swim for one and a half hours every day.

The fees for KZ Summer Session cover recreation leader staff, 1 permanent part time assistant director (Recreation Coordinator) (the same person for KZ YR), and 11 Recreation Leader II positions which are Recreation Leaders who plan the activities for each age group, purchase activity supplies, supervise a volunteer program, lead staff & volunteer training, and assist with advertising / marketing.

DAILY KYDZONE eXtreme--- In conjunction with our Kze Weekly summer camp, we are now offering a daily option to our participants. The daily campers will participate in everything that our weekly campers do (separate into age groups, inside and outside activities, etc...) excluding the weekly field trips. The Daily camp spots are \$40/per child and campers can attend between the hours of 7a - 6p.

Recreation Leader in Training Program-- We will be offering our Rec Leader in Training program which is very similar to our teen summer volunteer program in the past. This program will help us re-coop some of the costs associated with the program such as t-shirts, field trip admissions, staff time spent on training, as well as incentives and rewards. The RLIT's will assist KZ staff in the daily schedule at camp as well as participate in ongoing trainings that helps prepare them to be future KZ staff members and hold future jobs. The cost of this 8 week program is \$175

YOUTH SPORTS

YOUTH TRIATHLON CAMPS - Camps are established for participants interested in learning the components of a triathlon and how to train for an event. The camp is 8 one-hour sessions and concludes with a mini triathlon. Basic swimming, biking, running, area transitions and nutrition topics covered in camp. Camps are a stepping stone for those wishing to compete in the "Iron Hills" Youth Triathlon.

"IRON HILLS" YOUTH TRIATHLON - The CPRS Award Winning Youth Triathlon is scheduled for Saturday, August 8th in the Community Park. This event is in partnership with "PEAK Fitness" and "Capitol Adventure". Youth ages 7-15 years are able to participate in this exciting event with an additional Pee-Wee division for children 6 and under.

CSD YOUTH BASKETBALL - A great introduction to the game of basketball in a team setting for grades K – 8th. Grades K-2nd play half court while 3rd and above play full court with NBA style format followed. Fees includes jersey, shorts, trophy and one practice and one game per week (8 games). Teams are coached by volunteer coaches. There's both a Fall and Winter League offering for the coming year.

PEE-WEE BASKETBALL - An introduction to the game of basketball for boys and girls ages 3-6 in a fun and positive environment. This program introduces the essential skills of passing, dribbling and shooting while developing sportsmanship and a positive attitude. Hoops are lowered to teach and allow children to make their first basket. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt, participation certificate and gift card sponsored by a local vendor.

PEE-WEE SOCCER - Geared for boys and girls ages 3-6, this four week camp introduces the basics of soccer which include kicking, passing, shooting and being a goalie while developing sportsmanship and a positive self image. Average attendance ranges between 30 and 40 participants during these 45 minute sessions. Each child receives a T-shirt, a participation Certificate and gift card sponsored by a local vendor.

PEE-WEE T-BALL - This is a great introduction to the basics of baseball for boys and girls ages 3-6 in a safe and fun environment. The program introduces running bases, catching, throwing, and hitting while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 45-minute session. Each child receives a T-shirt or hat, a participation certificate and a gift card sponsored by a local vendor.

YOUTH NFL FLAG FOOTBALL - Participants learn the basics of football without the contact of the traditional sport. Teams start with practices then play an 8 game season. Included in the cost is an official NFL Jersey, a set of flags and a trophy for each child. High demand created the need for both a Spring and Fall offering for coed grades 2nd through 8th.

PEE-WEE TRIATHLON- The program is designed to test the strength and endurance with a short triathlon course created just for young athletes ages 6 and under.

GIRLS VOLLEYBALL - This newly formed league provides girls from 5th - 10th grade an alternative to the highly competitive leagues in the area. Ranging from beginners to advanced players, this 6 on 6 league allows girls to learn or build on existing skills while having fun during this 8 game season. Girls receive jersey and personalized trophy.

ADDITIONAL YOUTH SPORT CAMPS

SPORTS-A-RIFFIC - Expands a child's exposure from traditional sports while helping improve athletic ability and hand-eye coordination. Games such as dodgeball, shuffleboard, croquet, indoor hockey, horseshoes, ring toss, ultimate Frisbee, kickball and miniature golf and others are taught on a rotating basis. Children learn teamwork and individual accomplishment while playing many lesser-known, yet fun sports. Geared for 5 to 10 year olds with parent participation encouraged during some games.

DODGEBALL - Children ages 7 - 12 focus on reaction skills, hand-eye coordination and learn the importance of teamwork in this fast action game, with an emphasis on fun. Teams are formed based on age and play round-robin games on a weekly basis for this four week camp. Parent versus kid game is one of the highlights of this camp.

CONTRACTED SPORTS CAMPS

VOLLEYBALL CAMP – Boys and girls grades 5 - 8, learn the skills of competitive volleyball in a fun and progressive atmosphere. Camp starts with basic fundamentals, progressing up to a more challenging approach on skills, strategies and techniques for the more experienced players. Director Lisa Boyle has coached competitive volleyball for over 20 years and is the director of one of the largest and most respected volleyball clubs in Northern California. Camp fee includes: T-Shirt and prizes.

U.K. INTERNATIONAL SOCCER CAMPS (Boys and Girls ages 4 – 16) - Players are instructed by English coaches with professional or semi professional playing experience, who possess an English FA recognized coaching qualification. The camp is recreational in nature and emphasizes basic fundamental skills for players (4 - 7 years old), progressing up to a more challenging approach on skills and techniques for the older players. Camp fee includes: UK International Soccer Camp T-shirt and Certificate.

EURO SOCCER CAMPS - Euro Soccer Camps, for ages 5-15, are coached by professionally certified Scottish soccer coaches, who are also physical education teachers. Players are placed into beginner, intermediate and advanced groups based on age, development and experience. Players receive a t-shirt, soccer ball and certificate.

SPORTSTIME BASEBALL CAMPS - This popular Sportstime Baseball camp is run by Steve Horning, Professional Scout and his staff. The focus is to improve upon existing talent as well as develop new skills for children, ages 6 - 12. Sportstime employs major league and college level philosophies that address important skill development such as balance, strength, hand-eye coordination, power and accuracy. Free-T-Shirt and giveaways are included during the camp.

YOUTH BASKETBALL PRACTICE- Designed to give individuals and or teams an opportunity to get some more practice time without having to do it outside in the heat or rain. Practices are scheduled based on availability of district facilities. Teams must have adult supervision at all times.

ADULT SPORTS

ADULT SOFTBALL- Tuesday coed, Wednesday Men's 35+ or Open Division, Thursday Men's Open Division and another Friday Men's 35+ league are offered annually. Leagues run during the Spring, Summer and Fall for ten weeks each. The cost of the leagues include a scorekeeper, umpire, balls and awards for league champions.

40+ SOFTBALL - This newly formed league plays 8 week seasons for those who want to bring back the youth in their softball lives. Teams are formed from a free agent list or a team can come into the league as a unit. Men ages 45+ and women 40+ play in this coed league where fun and exercise is a focus.

ADULT 5x5 Basketball - These Sunday afternoon leagues are offered throughout the year and run for eight weeks seasons. League fees include a scorekeeper, league officials and award for league champions. Games are played at the CSD Gym and are competitive in nature.

ADULT 3x3 Basketball - Eight-week long seasons are planned throughout the year on Wednesday evenings at the CSD Gym. League fees cover a gym supervisor and awards for league champs.

ADULT OPEN GYM BASKETBALL - Thursday nights are open gym basketball opportunities for adults to drop in and play 4 on 4 pick up games. Players of all skill levels are welcome. Open gym is year round. Players have the option of paying each night or purchasing a 5 week pass which saves them money.

ADULT 7 vs 7 COED SOCCER LEAGUE - For adults 18 and older this coed league plays on Wednesday evenings. The newly expanded season consists of 10 weeks and played on the synthetic field at Promontory Community Park. Top teams advance to playoffs. League fees include a field supervisor, referees, balls, and awards for league champs.

ADULT FLAG FOOTBALL - Adults can test their football skills in this "passing only" league without the contact of the traditional sport. Teams play on Sunday afternoons on our synthetic field for 8 week seasons in the Spring and Fall. Fees include officials, scorekeeper and flags. Teams provided their own jerseys.

COED VOLLEYBALL (6 vs 6) - Coed teams play on Monday evenings throughout the year at the EDHCSD Gym. League fees include a scorekeeper, official, ball, and awards for league champions.

BOCCE BALL - League play is for the relaxation and enjoyment of both players and spectators.

YOUTH AND ADULT TENNIS

TENNIS - Pee-Wee, Pre-JR, JR I & II and Adult levels are offered through the Recreation Department. Classes are offered at Promontory Community Park and Stephen Harris Park. Private lessons are also available for all ages and skill levels.

SPECIAL INTEREST

CONTRACT CLASSES - Special interest classes led by independent contractors are offered throughout the year for all ages, abilities and interests. The District's Recreation staff strives to offer an array of interesting programs to meet resident's interests, needs and hobbies. Youth offerings include (but are not limited to): Certified Babysitting, CPR & First Aid, Various Art camps/classes, Healthy Cooking, Youth Dance (Jazz, Hip Hop, Ballet, Tap, etc.) Baton, Foreign & Sign Language, Theater, Drama, Gymnastics, Cheer, Fencing, Chess, Archery, Bocce Ball, Skateboarding, Wakeboarding, Equestrian, and Kayaking. Adult offerings include (but are not limited to): First Aid and CPR, Drawing, Painting, Dance (Ballroom, Country Line, Belly), Fitness (Tai Chi, Bootcamp, Yoga, Pilates, Zumba, etc.), Dog and Puppy Obedience, Kayaking, Foreign & Sign Language, Cooking, Piano and Photography.

SPECIAL EVENTS

GENERAL SPECIAL EVENTS - Events offered throughout the year have been included: Spring Egg Hunt, Spring & Fall Community Garage Sale, Spring & Fall Community Clean-Up, Daddy & Me Valentine Dance, Renew California Communities, Holiday Tree Lighting (co-sponsored with Chamber of Commerce & Town Center), Breakfast with Santa and Park Dedications.

SATURDAY NIGHT IN THE PARK - Annual summer family festivities at Community Park features: Live bands, inflatables, carnival games, business expo and concessions. This event is coordinated in collaboration with the Chamber of Commerce.

FRIDAY NIGHT SUMMER CONCERTS - These free five concerts are held in June, July & August at the Community Park and include: inflatables, food vendors and live music.

50th ANNIVERSARY - The District will be marketing and promoting our 50th year serving the community. Special events will be planned throughout the year to reach out to the community to share with them our successes and all that we have to offer.

AQUATICS

RECREATION SWIM - The CSD Pool will be open for recreation swim on weekends in May and September and daily June through August. The hours will vary based on the day of the week and the location.

SPLASH'N SUMMER NIGHTS - The Community Pool will offer three special events this summer and the theme is "Splash'n Summer Nights". This program will capture the communities attention with its fun themes and activities like "A Pirates Party" and "Christmas in July". However, the underlying message these special events are communicating is "Lighting the Ways to Safer Waters"- A national campaign on reducing the risks of drowning. This program is funded through local sponsors.

FAMILY SEASON SWIM PASSES - Swim passes are designed to give community members the opportunity to enjoy the EDH Community Pool Pool without the hassle of paying an entry fee every time. It also gives families the opportunity to use the facilities at a discounted rate and be able to spend time together as a family at the pool.

GROUP SWIMMING LESSONS - Available for all children and adults who wish to learn to swim. Classes meet for two weeks, Monday-Thursday for 30 minutes. Class size ranges from 3-5 depending on the lesson level. The Community Pool also offers post-season lessons.

PRIVATE SWIMMING LESSONS - Offered to participants ages 3 and over. Any level of swimmer is encouraged to take a private swim lesson. Private swim lessons are the most effective way to improve swimming skills. Classes meet one week, Monday-Thursday, for 30 minutes. The instructor caters to whatever the participant would like to work on and focuses on improving individual skills. Lessons are offered at the Community Pool.

DIVING LESSONS - Offered at the Community Pool, for participants 8-17 years of age. Divers participate in group or semi-private classes. Classes review the basics of diving; approach, takeoff, positions, entry and safety. They will continue towards the more advanced class with more information and greater detail of the sport of diving. Classes are two weeks, Monday-Thursday, for 30 minutes. There is a maximum of 5 to a class.

AQUACISE - This water aerobic class provides participants an alternative aerobic work out. The class teaches resistance training, stretching, and slow, but powerful movement. Participants use hand weights, gloves and floats to assist in their training. Classes meet Monday through Thursday at the Community Pool from 11:00 - 11:55 am. This class can be paid for with a convenient punch card or drop-in rate.

WATER POLO (Desperados Club) - This program offers participants an opportunity to play locally and regionally, while experiencing this high energy game. Desperados Club meets in the spring, selected summer days and fall and will accommodate participants 11-14 years old. Games are scheduled with other USA Water Polo clubs in the area as well as tournaments that are in Davis, Stanford, Bay Area and San Diego. Developing this program into a club that is competitive, exciting and enjoyable for all is the goal.

SWIM-4-FITNESS - Swimmers, ages 18 and older, with little or no experience can participate as well swimmers who swam in High School or College. Participants can use a posted work out or just practice on their own. Practices are Monday/Wednesday/Friday from 5:30am - 7:00am.

JR. LIFEGUARD PROGRAM - This program teaches youth, ages 11-14 the experience of Aquatic Staff personnel. Participants learn life guarding techniques, first aid, swimming rescues, swim instruction and other aquatic functions from the American Red Cross Guard Start Program. The goal, is for participants to join the EDH Aquatic staff upon reaching their 15 birthday. As part of the program, the Jr. Lifeguards have an opportunity to work directly with many lifeguards and swim instructors.

SCUBA PROGRAMS - People of all ages will be able to experience the exciting sport of scuba. The eXtreme scuba camp-Level I will meet for 2-weeks and introduce participants ages 9 years and up to the excitement of under water breathing. The camp will be conducted at the Community Pool. When participants are ready to continue exploring and learned more about scuba, a level-II is ready to teach them more. A PADI certification class is also available that includes classroom, pool work and open dives.

SENIOR PROGRAMS

Since 2006, the CSD has collaborated with El Dorado County to provide programs and on site staff at the County's El Dorado Hills Senior Center. The Senior Center includes a library with computer access, two card/game rooms, a conference room, small lobby area, commercial kitchen; and a multi-purpose room for daily Senior Nutrition, classes and activities, special events, monthly movies and regular scheduled gatherings. The Senior Center offers an array of enticing fee based and free programs giving participants a variety of choices. Programs are offered weekdays, and have expanded into additional evening and Saturday programs.

The Senior Center offers ongoing weekly and monthly programs and additional special interest programs and classes. Year-round weekly programs include: Pinochle and Canasta, Painting Pals, Guitar Lessons, Knit & Crochet, Bridge Practice, Armchair Fitness, Chair Yoga, NIA-Movement with Purpose, Fun Bingo, Dominoes, Cribbage Lessons and the Fun Time Band rehearses two afternoons per week. Regular monthly program offerings include: Movies of the Month, French Club, Book Club, a Computer User Group, Dances featuring the Senior Fun Time Band, various guest speakers on senior health, safety and community related issues. Special interest class offerings include: French Cooking, Watercolors, Acrylics and Mixed -Media Art, Lets Uke! (ukulele lessons), Line Dance, Mah Jongg, Jewelry Making, Getting to Know Your Digital Camera, Spanish, Italian Language, Memoir Writing, Learn to Knit and Crochet, Astronomy Lectures, French Lessons, and numerous Bridge classes, games and instructional programs. Held at the CSD, four special event luncheons are co-hosted with the El Dorado County's Senior Nutrition program. These special events are attended by over 200 area Seniors. Senior Center staff also work collaboratively with El Dorado County to provide programs such as Senior Legal Services, a new Caregiver Support Group, HICAP Insurance Counseling appointments and educational programs. During the summer months, we host an evening dinner or BBQ. Bus Trips to Lake Tahoe are scheduled 6 times annually. A quarterly Senior Newsletter, Senior Spotlight, is produced and mailed to over 990 Seniors on the CSD's Senior mailing list. Additionally, Senior activities and programs are listed in El Dorado County's Senior Times newspaper and the CSD's Activity Guide.

TEENS

SKATE PARK - The skate park is a supervised facility and open to the public on a set schedule throughout the year. A signed waiver is required by each participant. They are required to wear a helmet, knee pads, and elbow pads at all times. Safety classes and workshops will also be offered to promote safe skating and to help youth develop skillful and safe skating habits. The Skatepark will host 4 Skateboard Competitions each year as well as special events and 3 weeks of Skate camp during the summer. New this summer we will also be offering "Grommet Skate Hours" which is for skaters ages 4 -8 who want to come to the park and skate with out the older kids and get some tips and pointes from Skate Park Staff.

TEEN DANCES - Six very popular teen dances are held each year for kids in the 6th, 7th, and 8th grades. Staff will be reinforcing their safety procedures by not allowing in and out privileges, limiting dance attendance and conducting staff trainings to assist with participant behavior.

TEEN CENTER- The Teen Center serves students in 6th-12th grade. The Teen Center offers a computer lab, big screen TVs, video game stations, ping pong, foos ball, pool table, healthy snack bar, and a 2000 sq foot deck in the back. Participants can hang with friends, enjoy crafts, classes, games and a variety of indoor and outdoor sports. The Teen Center is open Monday thru Friday throughout the year. The hours are 2:15 - 6:30 pm when school is in session and offers a destination camp during the summer. The Teen Center has extended its hours for Friday and Saturday to add more options for teens. The first Friday of every month the center is open until 9:00 PM and twice monthly there are special Saturday evening hours packed with activity from 7:00 - 9:30 PM.

TEEN CAMPS- The Teen Center will offer Teen Camps during school breaks that provide an action packed fun week for local teens. New for the Summer of 2011, the Teen Center is going to pilot a a Destination Summer camp where we will be hitting the road to a new field trip every day. This camp will offer fun activities and awesome locations to get the teens out of the facility and having tons of fun all summer long. With the additonal responsibilities of being off site everyday, this summer we are also adding a temporary (12-14 weeks) 40 hour a week coordinator position onto our team.

RECREATION DEPARTMENT

ACCOUNT DETAIL

REVENUE	959,099
<p>The Recreation Department plans and implements recreation programs and leisure services for children, teens, adults, seniors and families. Example programs include: year round youth camps, youth development, dances, volunteer opportunities, volunteer park beautification projects, youth and adult sports, special interest classes, tennis programs, swim classes, teen center and skate park, youth dances, swim lessons, lifeguards, water polo, youth triathlon and training, summer concerts expanding senior programs and special events. Privates swim lessons, pool rentals for water polo, swim taems, private parties and the annual recreational swim team fees are included</p>	
4000 BENEFITS AND TAXES	256,952
<p>The district's share of the expense of employee retirement programs, health plan, payroll taxes and Worker's Compensation premiums paid by the district.</p>	
5011 SALARIES - F/T	358,354
<p>Full-time, permanent staff include one (1) Recreation Director, five (5) Recreation Supervisors, one (1) Recreation Coordinator (part-time benefited) 30 - 35 hours per week. Salaries in 8000 also include 75% of benefited front office staff.</p>	
5012 SALARIES - P/T	507,160
<p>Part-time and seasonal on-line staff who work directly with the public and serve as face-to-face leaders to provide recreational opportunities and services offered by the department. Part-time hourly wages are disbursed among all of the program areas. Includes 75% of front office staff.</p>	
5013 SALARIES - OVERTIME	2,000
<p>For all staff members who occasionally exceed 40 hours per week for unanticipated reasons relating to the coordination and implementation of District programs and emergencies.</p>	
5120 EQUIPMENT SUPPLIES	7,235
<p>Replacement or new equipment required for aquatics programs such as shade umbrellas, tables, backboard, and lifeguard equipment. Additional supplies are related to adult sports, year around youth programs and special events. Equipment, replacement furniture, safety equipment, repair tools for daily maintenance, and various indoor equipment supplies for the snack bar and Teen Center, Skate Park and Senior Center.</p>	
5121 EQUIPMENT SERVICES	1,500
<p>Recreation Department Copy machine maintenance contract</p>	
5130 FUNCTIONAL SUPPLIES	132,033
<p>Program supplies, crafts, art supplies, cooking supplies, games, props, admissions, tickets, games, decorations, refreshments, concessions, prizes, paper goods, sports equipment, signs/banners, awards, program shirts, score books, first aid supplies, floor tape, chalk, permits, pool supplies, and other program supplies.</p>	

5131 FUNCTIONAL SERVICES	180,908
<p>Youth and adult sports officials, bus transportation for excursions and all field trips, entertainment/DJ services, water service, activity guide production, Staff and volunteer fingerprinting (all), Hepatitis B inoculations, and services related to special events. Additional costs related to expanded programs, ticket purchases, special events, excursions, senior programs, skate park and teen center operations. Marketing and promotions for the District's 50th anniversary.</p>	
5142 LANDSCAPE SUPPLIES	30,000
<p>Supplies for volunteer projects.</p>	
5142 CONTRACT SERVICE	30,000
<p>Active Network fees for processing activity registration payments.</p>	
5160 OFFICE SUPPLIES	3,175
<p>Office supplies for administration and programs, including copier paper, ink cartridges for some printers, folders, binders, tape, file items and writing utensils.</p>	
5162 POSTAGE SUPPLIES	15,716
<p>Postage, including direct mailing of Recreation Activity Guide three times per year to every resident, post office box and business. Post card and special marketing postage for additional advertising purposes such as Senior Center and Teen Center newsletters.</p>	
5171 PROFESSIONAL SERVICES	123,113
<p>Service fees paid to ActiveNet for technical support, consultants, guest speakers and contract instructors. Special interest class instructors are contracted by the CSD and paid a percentage of the gross receipts collected for each class, workshop, program, etc. Graphic Design services to enhance all marketing material and special mailers for District programs. Summer Concert bands, sound and lighting expenses are also included in this account.</p>	
5180 DUES AND PUBLICATIONS	1,170
<p>For six (6) full-time employees: annual membership dues for California Park & Recreation Society, LERN subscription, Teen Center publications and other subscriptions for trade publications such as Aquatics and Seniors.</p>	
5190 ADVERTISING & LEGAL NOTICES	775
<p>Employee and instructor recruitment placed in various publications as well as paid advertisements for programs.</p>	
5200 STAFF TRAINING	12,948
<p>CPRS training conference in southern California, March 2012, for full-time Supervisors. NAYS (National Alliance for Youth Sports) training for one (1) Recreation staff member, Computer Training, Recreation Leader training, Marketing, First Aid and CPR, various professional workshops. All training and workshops will be reviewed and carefully considered to aid each staff in their day to day direct job responsibilities.</p>	

5202 LOCAL MEETINGS	75
Refreshments for meetings; meetings requiring meals or other associated costs. (CPRS, Commission on Aging, NACAMA, Chamber of Commerce, Service Groups, etc.)	
5210 MILEAGE AND TRAVEL	1,475
Mileage for CSD business including onsite visits to CSD facilities or school sites, flyer distribution, trainings and other meetings and events as required.	
5230 RENTAL EQUIPMENT	8,200
Photo copier. Equipment needed for volunteer projects such as tree chippers, etc.	
5231 RENTAL FACILITIES	2,376
Facility use fees at various school sites.	
5240 PRINTING	35,755
Fees associated with printing and distributing flyers, brochures, employee handbooks, three activity guides, and other specialty jobs that cannot be done in- house such as post cards, business cards, posters, etc.	
5241 UTILITIES: PHONES	3,600
Telephone service including office phones and Nextel phone/radios.	
TOTAL RECREATION	-755,422

Recreation Total					
Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
Revenue					
	Department Revenue	1,060,490	893,199	891,199	959,099
Expense					
4010	Payroll Taxes	94,310	91,552	90,727	91,080
4120	Employee Benefits	140,426	99,144	99,148	80,362
4130	PERS - Retirement	93,635	82,234	82,236	70,782
4140	Life Insurance	505	642	642	642
4150	Workers Comp.	24,862	36,867	31,716	14,087
5011	Salary Expense - Full-time	555,363	430,122	430,134	358,354
5012	Salary Expense - Part-time	405,139	538,761	536,979	507,160
5013	Overtime Expense	1,241	100	100	2,000
	Total Salary & Benefits	1,315,505	1,279,421	1,271,682	1,124,467
5120	Equipment Supplies	20,141	12,585	11,735	7,235
5121	Equipment Services	375	1,500	1,500	1,500
5130	Functional Supplies	95,038	115,677	114,677	132,033
5131	Functional Services	74,649	139,701	136,701	180,908
5138	Irrigation Supplies	918	0	0	0
5139	Small Tools/Supplies	871	0	0	0
5140	Landscape Supplies	27,296	25,000	25,000	30,000
5142	Contract Service	33,403	30,000	30,000	30,000
5160	Office Supplies	5,248	6,375	3,075	3,175
5162	Postage	8,229	13,124	13,124	15,716
5171	Professional Services	136,961	115,330	109,230	123,113
5180	Dues & Publications	1,683	645	645	1,170
5190	Public & Legal Notices	479	2,300	550	775
5200	Staff Training	1,791	5,685	5,685	12,948
5202	Local Meetings	290	75	75	75
5210	Mileage	739	2,400	1,000	1,475
5230	Rental Equipment	6,565	2,000	2,000	8,200
5231	Rental Facilities	0	1,440	1,440	2,376
5240	Printing	28,111	31,555	39,905	35,755
5241	Telephone	3,899	3,600	3,600	3,600
	Total Services & Supplies Expense	446,760	508,992	499,942	590,054
Capital Expenditures					
5545	Lease Payment	5,781	11,155	11,155	0
	Total Fixed Asset Expense	5,781	11,155	11,155	0
	Total Expenses	1,768,046	1,799,568	1,782,779	1,714,521
	Net Income/Loss	-707,556	-906,369	-891,580	-755,422

Fiscal Year 2012 Capital Projects Fund Description

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

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

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

2. **Park Impact Fee:** A charge to developers for the cost of park improvements needed to serve a new development. Park impact fees provide up-front financing for the expansion of public facilities needed to serve a new development. The current fee(s) are listed below and are paid with the application for a building permit.

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

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

4. **Debt:** Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds (general Obligation bonds, Mello Roos funding) or certificates of participation (COPS).
5. **LLAD:** Special assessments are levied on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other levies in that the maximum assessment is the increase in property value created by the improvements.
6. **Other:** Other funding opportunities that may or may not be a source of major funding for specific capital projects include donations, grants, and state or federal funding programs such as the 2002 Resources Bond Act – Per Capita Allocation. Conditions of use often apply to these funding sources.

It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts.

1. **Deferred Maintenance Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation. The Board adopted a complete study of the all the facilities in 2007 to serve as the basis of the funding. The current reserve for this purpose is \$407,419.
2. **Contingency Reserve:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. In Policy 3272.20, Contingency is set at 15% of revenues. The budgeted reserve is \$1,092,992.

El Dorado Hills Community Services District
2012 CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET

Funding Sources

General Fund	GF	171,192
Deferred Maintenance/Replacement Reserve	Reserve	258,327
Total Funding Sources		<u>\$ 429,519</u>

Capital Expenditures	Funding	2011-12 Request
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Capital Improvements/Equipment:

Facilities storage shed	GF	\$ 6,153
New Accounting software	GF	<u>\$ 160,000</u>
		<u>166,153</u>

Deferred Maintenance Reserve Projects and Equipment:

Kaliathea: Asphalt striping and sealing	Reserve	\$ 2,161
Community Park: Tot lot, replace worn elements and surface area	Reserve	69,845
Waterford Park: Playground replacement	Reserve	41,524
Waterford Park: Turf and concrete repairs/replacement	Reserve	7,853
Waterford Park: Identity signage	Reserve	3,782
Ridgeview Park: Identity signage	Reserve	3,782
Overlook Park: Concrete repairs/replacement	Reserve	1,261
Reid White Park: Drinking fountain	Reserve	2,623
Ridgeview 7 Park: Concrete repairs/replacement	Reserve	564
Pavilion: Exterior repairs	Reserve	2,172
Pavilion: Wood siding	Reserve	1,752
Bertelsen Park: Restroom building surface restoration	Reserve	8,016
Bertelsen Park: Water feature equipment replacement	Reserve	2,532
Community Park: Lifeguard Room repaint	Reserve	1,128
Pavilion: A/C Unit for IT	Reserve	5,760
Community Park: Pool Equipment Room repaint	Reserve	3,480
Community Park: Pool Trellis replacement	Reserve	18,912
Pavilion: Trellis replacement	Reserve	30,384
CAB: Mechanical Door replacement	Reserve	12,672
Community Park: CAB and Pavilion alarm equipment	Reserve	22,032
Teen Center: Alarm equipment	Reserve	6,420
Oak Knoll: Roof inspections/repairs	Reserve	1,128
Oak Knoll: Alarm equipment	Reserve	2,928
Maintenance Building: Garbage enclosure/gravel storage	Reserve	984
Community Pool: Replace (5) underwater lights	Reserve	4,632
	sub-total	<u>258,327</u>

Capital Leases

Forklift	Parks	<u>5,039</u>	<u>5,039</u>
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Total Capital Improvements and Deferred Maintenance	<u>\$ 429,519</u>
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**El Dorado Hills Community Services District
2012 CAPITAL PROJECT BUDGET**

FUNDING SOURCES

General Fund	GF		\$ (264,963)
Park Impact Fees		PIF	\$ 85,499

CAPITAL PROJECTS

2011-12 Request

Community Park - North field restroom	40,950	24,050	65,000
Construct/Install permanent restroom facility			
Customer Service Center	(282,240)	(305,760)	(588,000)
Design Customer Service Center, update SUP			
Serrano "J" Community Park	(23,673)	(6,677)	(30,350)
Funding returned until commencement of construction			
Promontory Lease Payment		367,886	367,886
Payments due October and May			
Government Fees		6,000	6,000
3% of PIF received			
Total Allocation FY2011	\$ (264,963)	\$ 85,499	\$ (179,464)

**El Dorado Hills Community Services District
2012 CAPITAL PROJECT BUDGET - Prior Year Funding**

FUNDING SOURCES

General Fund	GF		\$ 889,840
Park Impact Fees		PIF	\$ 107,160

CAPITAL PROJECT ACCOUNT BALANCES

Fund Balance

Community Park - CAB Roof/HVAC	605,000		605,000
Energy efficiency improvements. GF @ 52%			
Community Park - Dog Park	28,350	16,650	45,000
Complete design plans, update SUP, improve site access			
Community Park MP	35,640	30,360	66,000
Bridge area			
Community Park - North Field Restroom	59,850	35,150	95,000
Construct/Install permanent restroom facility			
New York Creek Trail	106,500		106,500
Funding to be provided to County for trail extension			
Ridgeview Park	50,000		50,000
Renovation of existing neighborhood park			
Veteran's Memorial	4,500		4,500
Administration and inspections			
Windsor Point Park		25,000	25,000
Redesign neighborhood park to maintain LLAD costs < \$100/yr Cost to create new LLAD is not in this proposed CIP budget			
Total Prior Year Account Balances	\$ 889,840	\$ 107,160	\$ 997,000

COVENANTS, CONDITIONS AND RESTRICTIONS Fiscal Year 2011-2012

Source of Authority:

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the CC&Rs.

Activity Description:

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts.

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

Funding Source:

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of \$10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

COMPLIANCE AND DESIGN REVIEW ACCOUNT DETAIL

BEGINNING FUND BALANCE	-97,536
3100 ASSESSMENTS	143,415
Assessment of \$10 per parcel in the Community Services District collected to finance the services provided by compliance and design review.	
3510 DESIGN REVIEW FEES	22,000
Fees collected for permits	
TOTAL REVENUE	165,415
4000 BENEFITS AND TAXES	21,904
This Fund's share of the expense of employee retirement programs, employee cafeteria plan, employer share of payroll taxes and Worker's Compensation premiums paid by the district.	
5011 SALARIES - F/T	32,205
Full-time salary in Compliance and Design Review includes a portion attributable to the Design Review Clerk (1 FTE).	
5012 SALARIES - P/T	21,182
Salary for CC&R Enforcement.	
5132 GOVERNMENT FEES AND PERMITS	1,434
The fee charged by the County for assessment billing and collection.	
5160 OFFICE SUPPLIES	300
Supplies specific to compliance and design review.	
5162 POSTAGE	200
5171 PROFESSIONAL SERVICES	3,000
Inspection Services.	
5172 LEGAL SERVICES	8,000
Counsel services primarily for CC&R enforcement.	
5180 DUES & PUBLICATIONS	8,300
Subscription to Parcel Quest (property look up software) for DRC/CC&R.	
5202 LOCAL MEETINGS	750
DRC meeting refreshments and DRC thank you luncheon.	
5240 PRINTING	300
Surveys, what are CC&Rs pamphlet, DRC handbooks.	
5241 UTILITIES/TELEPHONE	300
Charge for separate phone line.	
5260 ENGINEER REPORT FEES	575
5265 ADMINISTRATIVE OVERHEAD	30,880
Expenses resulting from support services and supplies.	
TOTAL EXPENSES DESIGN REVIEW & COMPLIANCE	129,330
NET INCOME/(LOSS)	36,085
YEAR END FUND BALANCE	-61,451

Fund #11		Design Review & Compliance			
Acct. No.	Account Title	2009-10 Actual	2010-11 Budget	2010-11 Forecast	2011-12 Budget
	Beginning Fund Balance	-84,142	-75,214	-93,845	-97,536
	Revenue				
3100	Compliance Assessment	147,368	143,415	143,415	143,415
3510	Design Review Fees	23,103	22,000	22,000	22,000
3150	Interest	3,417	0	0	0
	Total Revenue	173,889	165,415	165,415	165,415
	Expense				
4010	Payroll Taxes	4,790	3,509	3,509	4,648
4120	Employee Benefits	13,402	13,800	13,800	10,350
4130	PERS - Retirement	8,801	8,500	8,500	6,640
4150	Workers Comp.	326	507	507	267
5011	Salary Expense - Full-time	47,204	42,940	42,940	32,205
5012	Salary Expense - Part-time	435	0	6,900	21,182
5013	Overtime Expense	29	0	0	0
	Total Salary & Benefits	74,986	69,256	76,156	75,291
5130	Functional Supplies	159	0	0	0
5131	Functional Services	0	0	0	0
5132	Government Fees & Permits	1,434	1,434	1,434	1,434
5160	Office Supplies	114	300	300	300
5162	Postage	0	200	200	200
5171	Professional Services	1,155	3,000	3,000	3,000
5172	Legal Services	32,602	33,000	8,000	8,000
5180	Dues & Publications	4,739	2,000	8,300	8,300
5202	Local Meetings	292	750	750	750
5240	Printing	29	300	300	300
5241	Telephone	0	300	300	300
5260	Engineer Report Fees	690	575	575	575
5265	Administrative Overhead	67,391	69,791	69,791	30,880
	Total Services & Supplies Expense	108,605	111,650	92,950	54,039
	Total Expenses	183,591	180,906	169,106	129,330
	Net Income/Loss	-9,703	-15,491	-3,691	36,085
	Year End Fund Balance	-93,845	-90,705	-97,536	-61,451

LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS **Fiscal Year 2012**

Source of Authority:

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

Activity Description:

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

Funding Source:

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

Engineers Report:

An Assessment Engineer provides a formal Engineer's Report annually. SCI Consulting Group published the final report, which was brought to the Public Hearing in May 2011. For detail, please refer to the official document, available at the District's public counter, or on the District's website www.edhcsd.org.

Changes for Fiscal Year 2012:

Several of the LLADs were subsidized by the General Fund in previous years. In order to maintain the sustainability of the General Fund, in fiscal year 2012 District Staff and the Assessment Engineer will conduct an LLAD survey to ascertain the readiness of property owner to revote the assessment at a higher level, or if they would prefer lowering the level of service to meet revenues.

For the 2011-12 budgets, Parks once again evaluated the Browning Reserve for deferred maintenance, and created a list of services that can be postponed until future years. Reserve levels were decreased in order to eliminate the General Fund subsidy in this year.

El Dorado Hills Community Services District
 Landscaping Lighting Assessment Districts
 Fiscal Year 2011-12 Budget Detail

Acct. No.	Account Title	Stonegate 20	Green Valley 21	Promontory (Kali ^{thea}) 22	Promontory (CP) 22	Oakridge 23	Oaktree 24	Crescent 26	La Cresta 27	Lake Forest 30	Marina 31	Highland Hills 3 35	WOP Maint. 38	WOP Bond 61	Silva Valley 39	Bass Lake A 40	Roadway 41	Highland Hills 1&2 42	Creekside 43	Bass Lake B 45
	Revenues:																			
3100	Assessment Revenue	47,331	17,072	96,374	96,374	16,498	19,360	12,776	16,147	18,658	0	18,792	34,881	75,800	78,490	27,522	145,770	19,738	86,262	0
3300	Transfer In from General Fund	0	0	9,389	266,329	0	0	0	0	0	0	0	3,678	0	7,291	0	0	0	7,182	0
	Expenditures:																			
4010	Payroll Taxes	846	210	1,037	8,219	169	167	339	162	247	64	191	502	0	743	428	1,766	217	742	373
4120	Employee Benefits	1,198	667	2,886	25,265	468	468	935	501	667	163	600	1,473	0	1,931	1,304	4,963	567	1,599	1,098
4130	PERS - Retirement	1,455	523	2,013	16,959	380	375	755	404	523	144	475	1,158	0	1,518	1,042	3,966	452	1,237	837
4150	Workers Comp.	3,325	177	916	7,339	143	141	288	136	210	54	161	423	0	634	363	1,501	184	637	317
5011	Salary Expense - Full-time	7,970	2,540	9,763	82,261	1,848	1,821	3,669	1,963	2,540	701	2,309	5,631	0	7,370	5,055	19,256	2,194	6,007	4,065
5012	Salary Expense - Part-time	2,066	0	2,583	15,496	194	194	426	0	426	77	0	426	0	1,550	129	2,053	413	2,841	426
5013	Overtime Expense	154	49	188	1,585	36	35	71	38	49	14	44	108	0	142	97	371	42	115	78
	Salary & Benefits	17,014	4,165	19,385	157,124	3,238	3,200	6,484	3,204	4,660	1,217	3,781	9,721	0	13,887	8,418	33,876	4,069	13,179	7,194
5110	Custodial Supplies												0	0	0	0	0	0	0	0
5120	Equipment Supplies	10	10			10	10	10	10	10	10	10	10	0	10	10	10	10	0	10
5121	Equipment Services	20	20			20	20	20	20	20	20	20	20	0	20	20	20	20	0	20
5132	Government Fees & Permits	134	67	222		50	53	64	50	145	50	50	329	330	110	83	1,501	50	102	88
5136	Playground Equipment			600	600		0	0	0	0	0	0	0	0	0	0	0	0	600	0
5137	Park/Field Supplies			4,356	500		0	0	0	0	0	0	0	0	0	0	0	0	600	0
5138	Irrigation Equipment			2,100	1,000		0	0	0	0	0	0	0	0	0	0	0	0	750	0
5139	Small Tools			600	400		0	0	0	0	0	0	0	0	0	0	0	0	200	0
5140	Landscape Supplies	1,970	670	4,973	2,400	770	470	970	770	820	75	970	970	0	770	1,470	7,970	970	6,090	770
5142	Contract Service	8,350	6,500	17,500	22,300	3,803	1,879	8,000	1,902	1,700	550	3,000	12,000	0	23,100	12,417	31,500	3,000	23,940	5,200
5150	Chemical Supplies			10,867	2,607		0	0	0	0	0	0	0	0	0	0	0	0	200	0
5220	Fuel Expense	500	500			500	500	500	500	500	500	500	500	0	500	500	500	500	375	500
5230	Rental Equipment						0	0	0	0	0	0	0	0	300	0	0	0	0	500
5241	Telephone						0	0	0	0	0	0	0	0	200	0	0	0	384	0
5242	Water	4,500	2,310	10,297	8,000	2,000	1,000	2,750	825	800	0	1,000	0	0	9,300	4,000	9,000	1,300	5,600	2,700
5244	Electric	250	150			200	175	225	450	150	0	0	0	0	500	600	0	225	1,000	850
5245	Street Lights	400	475			1,150	450	700	100	145	0	0	0	0	1,200	2,850	0	750	0	1,800
5251	General Insurance						0	0	0	0	0	0	0	0	0	0	0	0	200	0
5260	Engineer Report Fees	1,025	370	2,087	2,087	357	489	277	350	404	0	583	755	1,634	1,700	596	3,157	427	1,868	0
5265	Overhead	12,659	7,142	20,908	158,180	6,305	6,229	9,566	6,276	7,064	4,328	6,494	12,476	0	16,513	11,460	35,615	7,039	16,730	9,928
5300	Debt Service - Prin.	0	0	0		0	0	0	0	0	0	0	0	48,700	0	0	0	0	0	0
5305	Debt Service - Interest	0	0	0		0	0	0	0	0	0	0	0	20,022	0	0	0	0	0	0
	Service and Supplies	29,818	18,214	74,509	198,073	15,165	11,275	23,082	11,253	11,758	5,533	12,627	27,060	70,686	54,223	34,006	89,273	14,291	58,639	22,366
5530	Land Improvements						0	0	0	0	0	0	0	0	0	0	0	0	0	0
5560	Deferred Maint/Replacement	2,550		0	0		1,445	6,633	4,767	232	0	2,361	0	0	4,798	0	11,419	0	0	10,294
	Capital Improvement/Equipment	2,550	0	0	0	0	1,445	6,633	4,767	232	0	2,361	0	0	4,798	0	11,419	0	0	10,294
	Total Expenditures	49,381	22,379	93,894	355,197	18,403	15,921	36,199	19,224	16,651	6,750	18,768	36,781	70,686	72,908	42,424	134,568	18,360	71,819	39,855
	Total Expenditures and Other Uses	49,381	22,379	93,894	355,197	18,403	15,921	36,199	19,224	16,651	6,750	18,768	36,781	70,686	72,908	42,424	134,568	18,360	71,819	39,855
	Net Sources/Uses	-2,050	-5,307	11,869	7,506	-1,905	3,439	-23,423	-3,078	2,008	-6,750	24	1,778	5,114	12,873	-14,902	11,202	1,379	21,625	-39,855
	Beginning Fund Balance, July 1st	73,841	34,188	303,451		22,405	26,282	69,797	57,868	35,825	23,547	41,334	144,940	103,613	163,730	39,173	578,371	35,379	93,196	120,327
	Ending Fund Balance, June 30th	71,790	28,881	322,826	0	20,500	29,722	46,374	54,791	37,833	16,797	41,358	146,719	108,727	176,604	24,271	589,573	36,758	114,821	80,472
	Less Reserve Requirements																			
2809	General Reserve	24,906	23	0	0	22	0	20,423	23	23	12,951	0	1,359	62,527	39	21	130	24	40	53,816
2810	Capital Improvement Reserve	0	0	0	0	0	0	0	0	0	0	0	121,864	0	0	0	92,845	0	0	0
2811	Deferred Maintenance Reserve	23,159	6,742	87,479	154,393	1,771	17,745	16,739	44,140	26,127	0	29,619	5,000	0	139,753	8,845	431,528	24,598	60,375	22,810
2812	Operating Reserve	19,879	7,170	40,477	40,477	6,929	8,131	5,366	6,782	7,836	0	7,893	14,650	0	32,966	11,559	61,223	8,290	36,230	0
2813	Equipment Reserve	3,846	3,846	0	0	3,846	3,846	3,846	3,846	3,846	3,846	3,846	3,846	0	3,846	3,846	3,846	3,846	3,279	3,846
2814	Sidewalk Reserve	0	11,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2815	Tree Mitigation Reserve	0	0	0	0	7,931	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2816	Trail Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,897	0
2818	Bond Reserve	0	0	0	0	0	0	0	0	0	0	0	0	46,200	0	0	0	0	0	0
	Total Reserved Fund Balance	71,790	28,881	127,956	194,870	20,500	29,722	46,374	54,791	37,833	16,797	41,358	146,719	108,727	176,604	24,271	589,573	36,758	114,821	80,472

El Dorado Hills Community Services District
Landscaping Lighting Assessment Districts
Fiscal Year 2011-12 Budget Detail

Acct. No.	Account Title	Francisco Oaks	Highland View	Laurel Oaks	North Commercial Blvd.	Valley View	Lake Forest	Total
		32	47	37	48	50	56	
	Revenues:							
3100	Assessment Revenue	28,190	51,449	34,760	0	0	47,813	990,057
3300	Transfer In from General Fund	0	5,819	4,470	0	0	8,156	312,314
	Expenditures:							
4010	Payroll Taxes	378	597	571	1,536	0	864	20,369
4120	Employee Benefits	1,065	1,732	1,632	4,555	0	2,004	57,738
4130	PERS - Retirement	853	1,319	1,254	3,660	0	1,540	42,843
4150	Workers Comp.	322	506	484	2,196	0	745	21,202
5011	Salary Expense - Full-time	4,139	6,402	6,088	18,489	0	7,480	209,560
5012	Salary Expense - Part-time	426	775	775	390	0	2,841	34,508
5013	Overtime Expense	80	123	117	268	0	144	3,946
	Salary & Benefits	7,263	11,454	10,921	31,094	0	15,618	390,166
5110	Custodial Supplies	0	0	500	0	0	0	500
5120	Equipment Supplies	10	0	0	10	0	0	170
5121	Equipment Services	20	0	0	20	0	0	340
5132	Government Fees & Permits	50	139	50	50	0	308	4,075
5136	Playground Equipment	0	700	300	0	0	750	3,550
5137	Park/Field Supplies	0	300	400	0	0	1,200	7,356
5138	Irrigation Equipment	0	600	400	0	0	750	5,600
5139	Small Tools	0	300	200	0	0	500	2,200
5140	Landscape Supplies	1,000	4,305	1,050	11,970	0	4,410	56,603
5142	Contract Service	3,000	17,640	10,605	31,000	0	30,240	279,126
5150	Chemical Supplies	0	400	250	0	0	400	14,724
5220	Fuel Expense	500	375	375	500	0	0	9,625
5230	Rental Equipment	0	0	0	3,500	0	0	4,300
5241	Telephone	500	384	394	0	0	340	2,202
5242	Water	3,200	4,500	2,800	3,000	0	5,300	84,182
5244	Electric	0	800	320	300	0	900	7,095
5245	Street Lights	0	0	691	950	0	0	11,661
5251	General Insurance	0	100	0	0	0	0	300
5260	Engineer Report Fees	950	1,114	753	0	0	1,035	22,020
5265	Overhead	9,937	15,076	14,689	40,747	0	19,814	455,175
5300	Debt Service - Prin.	0	0	0	0	0	0	48,700
5305	Debt Service - Interest	0	0	0	0	0	0	20,022
	Service and Supplies	19,167	46,733	33,777	92,047	0	65,947	1,039,523
5530	Land Improvements	0	0	0	125,000	0	0	125,000
5560	Deferred Maint/Replacement	1,082	0	0	11,662	0	0	57,243
	Capital Improvement/Equipment	1,082	0	0	136,662	0	0	182,243
	Total Expenditures	27,512	58,187	44,698	259,803	0	81,565	1,611,932
	Total Expenditures and Other Uses	27,512	58,187	44,698	259,803	0	81,565	1,611,932
	Net Sources/Uses	677	-919	-5,469	-259,803	0	-25,596	-309,561
	Beginning Fund Balance, July 1st	65,396	49,248	62,309	452,617	149,209	100,354	2,846,400
	Ending Fund Balance, June 30th	66,073	48,328	56,841	192,814	149,209	74,758	2,536,839
	Less Reserve Requirements							
2809	General Reserve	0	39	3,702	118,731	27,865	19,673	346,336
2810	Capital Improvement Reserve	0	0	0	0	0	0	214,709
2811	Deferred Maintenance Reserve	50,388	23,969	35,828	14,635	0	34,437	1,260,080
2812	Operating Reserve	11,840	21,608	14,599	57,747	121,344	20,081	563,079
2813	Equipment Reserve	3,846	2,712	2,712	1,701	0	567	72,507
2814	Sidewalk Reserve	0	0	0	0	0	0	11,100
2815	Tree Mitigation Reserve	0	0	0	0	0	0	7,931
2816	Trail Reserve	0	0	0	0	0	0	14,897
2818	Bond Reserve	0	0	0	0	0	0	46,200
	Total Reserved Fund Balance	66,073	48,328	56,841	192,814	149,209	74,758	2,536,839

RESOLUTION NO. 2011-06

OF THE

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

**CONFIRMING ENGINEER'S REPORT, DIAGRAM, ANNUAL ASSESSMENT,
AND DIRECTING AUDITOR OF EL DORADO COUNTY TO LEVY AND COLLECT
ASSESSMENTS FOR FISCAL YEAR 2011-12 IN**

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

WHEREAS, the Board of Directors adopted its Resolution Initiating Proceedings for the preparation and filing of an annual report for Fiscal Year 2011-12 pursuant to Chapter 3 of the Landscape and Lighting Act of 1972; and

WHEREAS, the Annual Engineer's Report was filed as directed, and the Board of Directors adopted its resolution of intention to levy and collect assessments within the above-identified Landscaping and Lighting Assessment Districts for fiscal year 2011-12, and a public hearing was called to be held on May 12, 2011 at the hour of 7:00 p.m., at the EDHCSD Pavilion Meeting Room, 1021 Harvard Way, El Dorado Hills, California. The public meeting was continued to June 30, 2011 at the same time and place aforementioned. Notice of the hearing was given in the time and manner required by law; and

WHEREAS, at the public hearing, the Board of Directors afforded to every interested person an opportunity to make a protest to the annual report either in writing or orally, and the Board of Directors considered each protest; and

WHEREAS, upon the conclusion of the hearing the Board determined that no modifications to the Engineer's Report were necessary and that a majority protest did not exist.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF
THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT, AS FOLLOWS:**

1. The Board of Directors hereby adopts and confirms the Annual Engineer's Report and the diagram and assessment as set forth in the Annual Engineer's Report for the:

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

2. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.

3. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2011-12 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

4. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the

maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

5. The adoption of this Resolution constitutes the levy of the assessment on each of the lots or parcels in the above identified landscape and lighting assessment districts for Fiscal Year 2011-12 as follows:

STONEGATE - L & L #1, \$105.65
OAK TREE - L&L #2, \$110.00
OAKRIDGE - L&L #3, \$289.44
GREEN VALLEY HILLS - L&L #5, \$76.90
LA CRESTA - L&L #6, \$158.30
CRESCENT RIDGE - L&L #7, \$58.92 & \$64.50
LAKE FOREST - L&L #8, \$38.71
HIGHLAND HILLS UNIT 3 - L&L #13, \$696.00
WILD OAKS - L&L #14, \$30.20 & 67.80
SILVA VALLEY – L&L #15, 213.87
BASS LAKE A - L&L #16, \$99.00
BASS LAKE B - L&L #16, \$0.00
CREEKSIDE GREENS – L&L#18, \$472.64 & \$166.49
ROADWAY - L&L #19, \$30.00
HIGHLAND HILLS UNITS 1 & 2- L&L #20, \$224.30
PROMONTORY - L&L #22, \$260.47
MARINA HILLS – L&L # 11, \$0.00
FRANCISCO OAKS - L&L #10, \$276.37
HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE – L&L #25, \$111.12
HOLLOW OAKS – L&L #23, \$351.11
NORTH COMMERCIAL BLVD – L&L #29, \$0.00
VALLEY VIEW – L&L #33, \$0.00
BELL RANCH – L&L #34, \$0.00
HAWK VIEW – L&L #31, \$0.00
LAKE FOREST PARK – L&L #36, \$25.00

6. Immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file the assessment roll with the Auditor of the County of El Dorado for the above identified landscape and lighting assessment districts.

7. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the

assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the El Dorado Hills Community Services District.

8. Upon receipt of the moneys representing assessments collected by the County, the General Manager shall deposit the moneys in the District Treasury to the credit of the improvement funds previously established under the distinctive designation of each District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.

PASSED AND ADOPTED this 30th day of June 2011, by the following vote:

AYES: Gertsch, Lowery, Mattock, Rogozinski, Vandegrift

NOES:


ABSENT:

ABSTAIN

By: _____


Guy Gertsch, President
Board of Directors

ATTEST:


Sandi Kukkola, Interim General Manager
Secretary to the Board of Directors

RESOLUTION NO. 2011-07

**OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
ADOPTING THE FISCAL YEAR 2011-2012 GENERAL FUND,
CAPITAL PROJECTS, AND CC&R FUND BUDGETS**

WHEREAS, the Board of Directors of the El Dorado Hills Community Services District has reviewed the recommendations for the Fiscal Year 2011-2012 General Fund, Capital Projects, and CC&R Fund Budgets during the budget workshops; and,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors does hereby approve and adopt the Fiscal Year 2011-12 Budget for El Dorado Hills Community Services District entitled General Fund, Capital Projects, and CC&R Fund Budgets.

BE IT FURTHER RESOLVED, that the General Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the District.

PASSED, APPROVED AND ADOPTED at a Regular Meeting of the Board of Directors this 30th day of June, 2011.

AYES: Gertsch, Lowery, Mattock, Rogozinski, Vandegrift
NOES: -
ABSTAIN: -
ABSENT: -



Guy Gertsch, President
Board of Directors

ATTEST:



Sandi Kukkola, Interim General Manager and
Secretary to the Board of Directors

RESOLUTION NO. 2011-08

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

**SETTING CC&R ASSESSMENT AND DIRECTING AUDITOR OF EL DORADO COUNTY TO
LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2011-2012**

WHEREAS, the per parcel assessment for enforcement of CC&Rs (Covenants, Conditions and Restrictions) for Fiscal Year 2011-2012, is hereby fixed at \$10.00 (Ten Dollars) per parcel upon all parcels of real property within the El Dorado Hills Community Services District. This assessment is pursuant to Section 50077 of the Government Code and the voters' authorization thereof at the General District Election on November 8, 1983.

WHEREAS, immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file the assessment roll with the Auditor of the County of El Dorado.

WHEREAS, upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment rolls. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the El Dorado Hills Community Services District.

WHEREAS, upon receipt of the monies representing assessments collected by the County, the General Manager shall deposit the monies in the District Treasury to the credit of the CC&R fund previously established. Monies in the CC&R fund shall be expended only for endorsement of CC&Rs.

PASSED AND ADOPTED this 30th day of June 2011, by the following vote:

AYES: Gertsch, Lowery, Mattock, Rogozinski, Vandegrift

NOES: -

ABSTAIN: -

ABSENT: -



Guy Gertsch
President of the Board of Directors

ATTEST:



Sandi Kukkola, Interim. General Manager
Secretary to the Board of Directors

RESOLUTION NO. 2011-09

**OF THE ELDORADO HILLS COMMUNITY SERVICES DISTRICT ADOPTING
APPROPRIATIONS LIMIT IN ACCORDANCE WITH
ARTICLE XIII B OF THE STATE CONSTITUTION FOR
FISCAL YEAR 2011-2012**

WHEREAS, the Board of Directors conducted a meeting on the appropriations limitation for the El Dorado Hills Community Services District on June 30, 2011; and,

WHEREAS, 15 days prior to the meeting documentation used in the determination of the appropriations limit and other necessary determinations were made available to the public as required by law; and,

WHEREAS, the Board of Directors received testimony and other evidence regarding the appropriations limitation to be established for the El Dorado Hills Community Services District.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the El Dorado Hills Community Services District that the appropriations limit for fiscal year 2011-2012, as described in Article XIII of the State Constitution and implemented by Chapter 1205, Statutes of 1980, is the sum of \$8,439,572 computed as follows

$$\begin{array}{rcccccc} \$8,148,991 & \times & 1.0103 & \times & 1.0251 & = & \$8,439,572 \\ \text{(2010-2011 Limit)} & & \text{(\% } \Delta \text{ in Pop.)} & & \text{(\% } \Delta \text{ in P} & & \text{(2011-2012 Limit)} \end{array}$$


PASSED AND ADOPTED this 30th day of June, 2011 by the following vote:

AYES: Gertsch, Lowery, Mattock, Rogozinski, Vandegrift
NOES: -
ABSTAIN: -
ABSENT: -



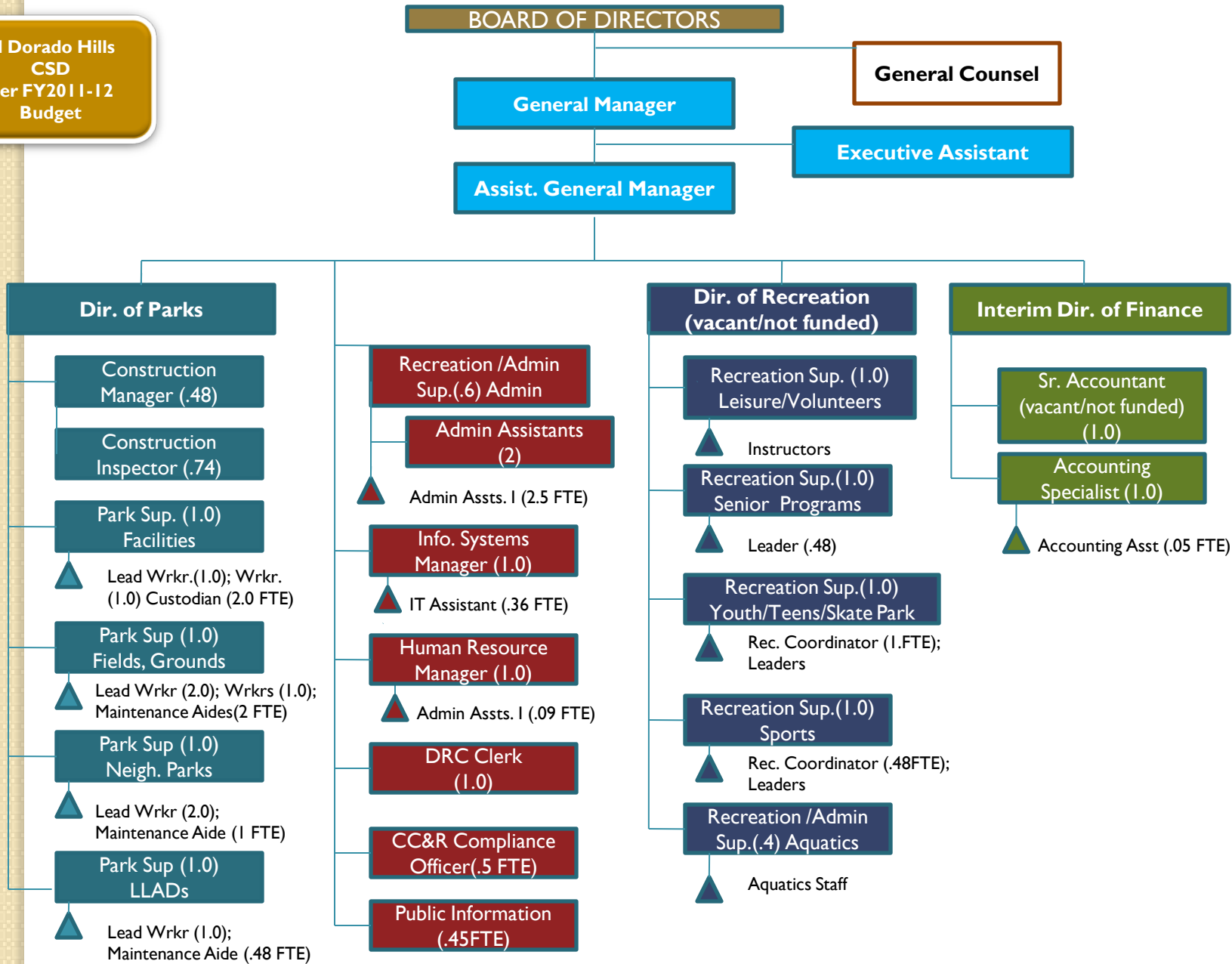
Guy Gertsch
President of the Board of Directors

ATTEST:



Sandi Kukkola, Interim General Manager
Secretary to the Board of Directors

**El Dorado Hills
CSD
Per FY2011-12
Budget**



Job Title		Step 1	Step 1A	Step 2	Step 2A	Step 3	Step 3A	Step 4	Step 4A	Step 5	Step 5A
EDHCSD Wage Scale without COLA											
General Manager	H										60.82
	2W										4,865.38
	M										10,541.67
	A										126,500
Asst General Manager	H	41.53	42.57	43.63	44.73	45.84	46.99	48.16	49.37	50.60	51.87
	2W	3,322.54	3,405.60	3,490.74	3,578.01	3,667.46	3,759.15	3,853.13	3,949.45	4,048.19	4,149.40
	M	7,198.83	7,378.80	7,563.27	7,752.36	7,946.17	8,144.82	8,348.44	8,557.15	8,771.08	8,990.36
	A	86,386	88,546	90,759	93,028	95,354	97,738	100,181	102,686	105,253	107,884
Director of Finance	H	37.22	38.15	39.10	40.08	41.08	42.11	43.16	44.24	45.34	46.48
	2W	2,977.27	3,051.70	3,127.99	3,206.19	3,286.35	3,368.51	3,452.72	3,539.04	3,627.51	3,718.20
	M	6,450.75	6,612.02	6,777.32	6,946.75	7,120.42	7,298.43	7,480.89	7,667.91	7,859.61	8,056.10
	A	77,409	79,344	81,328	83,361	85,445	87,581	89,771	92,015	94,315	96,673
Director of Parks	H	36.43	37.34	38.28	39.23	40.22	41.22	42.25	43.31	44.39	45.50
Director of Recreation	2W	2,914.65	2,987.52	3,062.21	3,138.76	3,217.23	3,297.66	3,380.10	3,464.61	3,551.22	3,640.00
	M	6,315.08	6,472.96	6,634.78	6,800.65	6,970.67	7,144.94	7,323.56	7,506.65	7,694.32	7,886.67
	A	75,781	77,676	79,617	81,608	83,648	85,739	87,883	90,080	92,332	94,640
Information System Manager	H	28.46	29.17	29.90	30.65	31.42	32.20	33.01	33.83	34.68	35.54
	2W	2,276.85	2,333.77	2,392.11	2,451.91	2,513.21	2,576.04	2,640.44	2,706.45	2,774.12	2,843.47
	M	4,933.17	5,056.50	5,182.91	5,312.48	5,445.29	5,581.43	5,720.96	5,863.98	6,010.58	6,160.85
	A	59,198	60,678	62,195	63,750	65,344	66,977	68,652	70,368	72,127	73,930
Senior Accountant	H	25.78	26.43	27.09	27.77	28.46	29.17	29.90	30.65	31.41	32.20
	2W	2,062.62	2,114.18	2,167.04	2,221.21	2,276.74	2,333.66	2,392.00	2,451.80	2,513.10	2,575.92
	M	4,469.00	4,580.73	4,695.24	4,812.62	4,932.94	5,056.26	5,182.67	5,312.24	5,445.04	5,581.17
	A	53,628	54,969	56,343	57,751	59,195	60,675	62,192	63,747	65,341	66,974
Park Supervisor	H	22.79	23.35	23.94	24.54	25.15	25.78	26.42	27.08	27.76	28.46
Recreation Supervisor	2W	1,822.81	1,868.38	1,915.09	1,962.96	2,012.04	2,062.34	2,113.90	2,166.75	2,220.91	2,276.44
	M	3,949.42	4,048.15	4,149.36	4,253.09	4,359.42	4,468.40	4,580.11	4,694.62	4,811.98	4,932.28
	A	47,393	48,578	49,792	51,037	52,313	53,621	54,961	56,335	57,744	59,187
Accounting Specialist	H	18.71	19.17	19.65	20.14	20.65	21.16	21.69	22.24	22.79	23.36
Maintenance Lead	2W	1,496.46	1,533.87	1,572.22	1,611.53	1,651.81	1,693.11	1,735.44	1,778.82	1,823.29	1,868.88
	M	3,242.33	3,323.39	3,406.48	3,491.64	3,578.93	3,668.40	3,760.11	3,854.12	3,950.47	4,049.23
	A	38,908	39,881	40,878	41,900	42,947	44,021	45,121	46,249	47,406	48,591
Maintenance Worker	H	16.94	17.36	17.80	18.24	18.70	19.17	19.65	20.14	20.64	21.16
	2W	1,355.31	1,389.19	1,423.92	1,459.52	1,496.01	1,533.41	1,571.74	1,611.03	1,651.31	1,692.59
	M	2,936.50	3,009.91	3,085.16	3,162.29	3,241.35	3,322.38	3,405.44	3,490.58	3,577.84	3,667.29
	A	35,238	36,119	37,022	37,947	38,896	39,869	40,865	41,887	42,934	44,007
Administrative Assistant II	H	16.53	16.94	17.37	17.80	18.25	18.70	19.17	19.65	20.14	20.64
	2W	1,322.42	1,355.48	1,389.37	1,424.11	1,459.71	1,496.20	1,533.61	1,571.95	1,611.24	1,651.53
	M	2,865.25	2,936.88	3,010.30	3,085.56	3,162.70	3,241.77	3,322.81	3,405.88	3,491.03	3,578.30
	A	34,383	35,243	36,124	37,027	37,952	38,901	39,874	40,871	41,892	42,940
Recreation Coordinator	H	15.79	16.19	16.59	17.01	17.43	17.87	18.32	18.77	19.24	19.72
	2W	1,263.50	1,295.09	1,327.46	1,360.65	1,394.67	1,429.53	1,465.27	1,501.90	1,539.45	1,577.94
	M	2,737.58	2,806.02	2,876.17	2,948.08	3,021.78	3,097.32	3,174.76	3,254.13	3,335.48	3,418.87
	A	32,851	33,672	34,514	35,377	36,261	37,168	38,097	39,050	40,026	41,026
Administrative Assistant I	H	14.98	15.35	15.73	16.13	16.53	16.94	17.37	17.80	18.25	18.70
	2W	1,198.12	1,228.07	1,258.77	1,290.24	1,322.50	1,355.56	1,389.45	1,424.18	1,459.79	1,496.28
	M	2,595.92	2,660.81	2,727.33	2,795.52	2,865.41	2,937.04	3,010.47	3,085.73	3,162.87	3,241.94
	A	31,151	31,930	32,728	33,546	34,385	35,244	36,126	37,029	37,954	38,903

**EDHCSD Part-time Non-Benefited Employee Salary Schedule
Effective July 1, 2012**

Positions	Range	Step A	Step B	Step C	Step D	Step E
Recreation Leader (Day Camp Leader, Scorekeeper)	1	8.00	8.40	8.82	9.26	9.72
Lifeguard	2	8.40	8.82	9.26	9.72	10.21
Water Safety Instructor	3	8.82	9.26	9.72	10.21	10.72
Recreation Leader II (Pool Attendant, Day Camp Leader II, Gym Supervisor I, Head Lifeguard)	4	9.26	9.72	10.21	10.72	11.26
Senior Head Guard	5	9.72	10.21	10.72	11.26	11.82
Recreation Leader III (Day Camp Leader III, Assistant Pool Mgr., Gym Supervisor II, Office Assistant)	6	10.21	10.72	11.26	11.82	12.41
Facilities Attendant Park Maintenance Aide	7	10.72	11.26	11.82	12.41	13.03
Pool Manager	9	11.82	12.41	13.03	13.68	14.37
Senior Pool Manager	12	13.68	14.37	15.09	15.84	16.63
Class Instructor I Administrative Assistant I (non-benefited)	13	14.37	15.09	15.84	16.63	17.46
Class Instructor II/ Recreation Coordinator/ Accounts Clerk/Administrative Assistant II	15	15.84	16.63	17.46	18.34	19.25
Graphic Designer	16	16.63	17.46	18.34	19.25	20.22
Class Instructor III	17	17.46	18.34	19.25	20.22	21.23
Facility Lead Worker	18	18.34	19.25	20.22	21.23	22.29
Public Information Specialist/ IT Specialist	20	20.22	21.23	22.29	23.40	24.57
Accounting Clerk	23	23.40	24.57	25.80	27.09	28.45
Construction Inspector	25	25.80	27.09	28.45	29.87	31.36
Construction Manager						45.50