



## MEMORANDUM

Date: May 6, 2024  
To: Rolling Hills CSD Board Members  
From: Brenda Collette, President  
Subject: **Notice of May 8, 2024 RHCS D SPECIAL BOARD MEETING**

**PLEASE TAKE NOTICE** that pursuant to Government Code section 54956, a special meeting of the Rolling Hills Community Services District is hereby called for Wednesday, May 8, 2024, at 7:00 p.m. to discuss those matters listed on the attached Agenda. The meeting will be held in person in accordance with the Brown Act, at 3098 Montrose Way, El Dorado Hills, CA

*Brenda Collette*

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Brenda Collette, RHCS D President/Chair



**AGENDA**  
**Board of Directors Special Meeting**  
**ROLLING HILLS COMMUNITY SERVICES DISTRICT**

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**Date:** May 8, 2024  
**Time:** 7:00 p.m.  
**Location:** 3098 Montrose Way, El Dorado Hills, CA 95762

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*The Board may act on any of the items listed on this Agenda regardless of whether the matter appears on the Consent Calendar or is described as an action item, a report, a discussion item, or an information item.*

*In compliance with the Americans with Disabilities Act, a person with a disability who requires a modification or accommodation in order to participate in the public meeting may contact the District at (916) 235-8671 or [GenMgr@RollingHillsCSD.org](mailto:GenMgr@RollingHillsCSD.org). Notification at least 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.*

**1. Call to Order/Announcements**

Pledge of Allegiance; Roll Call

**2. Public Comment - Items Not on Agenda**

*At this time, members of the public may address the Board of Directors regarding any item within the subject matter jurisdiction of the Board, not set forth as an agenda item. No action may be taken on items raised during Public Comment as they are not on the agenda. Issues presented in Public comments may be referred to staff or scheduled on a future board agenda. Please limit your comments to three minutes or less. The public comment portion of the meeting will not exceed 15 minutes.*

*In addition, members of the public may address the Board of Directors regarding an agenda item after that item has been called but before the Board entertains its discussion of the item. Please limit your comments to three minutes or less.*

**3. Monthly Reports**

- a. General Manager Report
- b. District Budget Report – Updated monthly to supplement County financial reports

**4. Consent Items**

*All items on the Consent Calendar are considered routine and will be approved without discussion by a single roll call vote. Any Board Member or member of the public may remove any item from the Consent Calendar. If an item is removed, it will be discussed separately following approval of the remainder of the Consent Calendar. Any Board Member may abstain from one or more items on the Consent Calendar.*

- a. Approve and file the month-end financial reports for March 2024 and April 2024 prepared by the County Auditor-Controller's office
- b. Correspondence accept and file:
  - Umpqua bank statements for the period ending March 2024 and April 2024
  - 4/1/2024 El Dorado Hills Fire Department Notice to Abate Fire Hazard and Destroy Weeds – Initial Notice
  - 4/2/2024 SDRMA Notice of Board of Directors Vacancy
  - 4/2/2024 PG&E Message from California Public Utilities Commission re California Climate Credit
  - Notice of Virtual Public Workshop on 4/18/2024 re Multi-Jurisdictional Hazard Mitigation Plan
  - 4/23/2024 Notice Public Review Draft is Available for El Dorado County Multi-Jurisdictional Hazard Mitigation Plan
  - Employer's Quarterly Tax Reports prepared by County
  - 4/26/2024 Office of Auditor-controller FY23-24 AP Year-end Process Memo
  - 5/1/2024 Notice of El Dorado Hills Area Planning Advisory Committee Hybrid Meeting on May 8, 2024
- c. Additional correspondence received and forwarded to General Manager; accept and file:
  - 4/7/2024 Email from Robert Rusine re dying tree
  - 4/19/2024 Email from Karalene Boyle re tree in Stonebriar Park
  - 4/20/2024 Email from resident Stephanie Haley re EVO Road in Stonebriar ALERT
  - 5/2/2024 Email from John Armer re irrigation system leaking across from 4556 Dunnwood Drive

## 5. Old Business

- a. **Consider Appointment of Board Member(s) to Fill Vacancy(s)** – Board to consider Statements of Interest and Qualifications received from two residents interested in serving on the Board, William Grava and David Gagetta, submitted in response to the District's posted Notice of Vacancy on Board of Directors (*Discussion/Possible Action Item*)
- b. **Revenue Options; Need for Increased Revenue for Future Sustainability** – Staff to review updated draft Revenue Modeling Scenarios Memo prepared by NBS Consulting and discussion of next steps for project, including possible Ballot Measure. (*Information/Discussion/Possible Action Item*)
- c. **Volunteer Day 2024** – Board to discuss outcome of the Volunteer Day, rescheduled from April 13, 2024, to April 20, 2024 due to weather, and ratify increasing the funds appropriated for rental of a wood chipper from not to exceed \$500 to \$750 needed to complete the work (*Discussion/Possible Action Item*)

## 6. New Business

- a. **Preview of District Budget for FY 2024-2025** – General Manager to present preview and draft of initial budget for fiscal year 2025. (*Discussion Item*)



- b. Consider Scheduling Additional Volunteer Day 2024** – Board to discuss the possibility of a second Volunteer Day in 2024 including the need, a date, activities to be undertaken, and what materials, supplies, and promotion of the event are needed.

## **7. Adjournment**

Item 4.a.

8028280 - 8028280 GENERAL FUND

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General Ledger

Summary for the Accounting Period Ended: March 31, 2024

	Debit	Credit	Balance
<b>80280280 ROLLING HILLS</b>			
<b>ASSETS</b>			
100 EQUITY IN POOLED CASH	627,059.30	152,859.15	474,200.15
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
162 BUILDING AND IMPROVEMENTS	61,340.00	0.00	61,340.00
165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
ASSETS	693,399.30	214,199.15	479,200.15
<b>LIABILITIES</b>			
201 VOUCHERS PAYABLE	150,742.67	150,742.67	0.00
LIABILITIES	150,742.67	150,742.67	0.00
<b>FUND BALANCE</b>			
310 FND BAL: RSVD GENERAL	0.00	53,834.00	-53,834.00
313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00
350 FND BAL: UNRSVD UNDESIGNATED	0.00	421,115.01	-421,115.01
411 ACTUAL REVENUES	2,424.05	128,643.91	-126,219.86
431 EXPENDITURES	127,448.72	480.00	126,968.72
FUND BALANCE	129,872.77	609,072.92	-479,200.15
80280280 ROLLING HILLS	974,014.74	974,014.74	0.00

**8028280 - 8028280 GENERAL FUND**

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**General Ledger**

**Details for the Accounting Period Ended: March 31, 2024**

	Debit	Credit	Balance
<b>80280280 ROLLING HILLS</b>			
<b>ASSETS</b>			
<b>100 EQUITY IN POOLED CASH</b>			
3/1/2024 BEGINNING BALANCE	621,366.36	141,814.56	479,551.80
3/4/2024 GNI 202409 452	3,935.38	0.00	483,487.18
3/4/2024 GNI 202409 453	9.79	0.00	483,496.97
3/5/2024 GNI 202409 660	4.36	0.00	483,501.33
3/5/2024 GNI 202409 661	258.52	0.00	483,759.85
3/5/2024 GNI 202409 663	10.27	0.00	483,770.12
3/5/2024 GNI 202409 664	11.31	0.00	483,781.43
3/5/2024 GNI 202409 665	4.62	0.00	483,786.05
3/7/2024 GEN 202409 384	1,458.69	0.00	485,244.74
3/13/2024 APP 202409 1476	0.00	10,261.59	474,983.15
3/27/2024 APP 202409 2571	0.00	783.00	474,200.15
100 EQUITY IN POOLED CASH	627,059.30	152,859.15	474,200.15
<b>102 IMPREST (PETTY) CASH</b>			
3/1/2024 BEGINNING BALANCE	5,000.00	0.00	5,000.00
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
<b>162 BUILDING AND IMPROVEMENTS</b>			
3/1/2024 BEGINNING BALANCE	61,340.00	0.00	61,340.00
162 BUILDING AND IMPROVEMENTS	61,340.00	0.00	61,340.00
<b>165 ACCUM DEPR: EQUIPMENT</b>			
3/1/2024 BEGINNING BALANCE	0.00	61,340.00	-61,340.00
165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
<b>ASSETS</b>	<b>693,399.30</b>	<b>214,199.15</b>	<b>479,200.15</b>
<b>LIABILITIES</b>			
<b>201 VOUCHERS PAYABLE</b>			
3/1/2024 BEGINNING BALANCE	139,698.08	139,698.08	0.00
3/13/2024 API 202409 1462	0.00	10,261.59	-10,261.59
3/13/2024 APP 202409 1476	10,261.59	0.00	0.00
3/27/2024 API 202409 2560	0.00	783.00	-783.00
3/27/2024 APP 202409 2571	783.00	0.00	0.00
201 VOUCHERS PAYABLE	150,742.67	150,742.67	0.00
<b>LIABILITIES</b>	<b>150,742.67</b>	<b>150,742.67</b>	<b>0.00</b>
<b>FUND BALANCE</b>			
<b>310 FND BAL: RSVD GENERAL</b>			
3/1/2024 BEGINNING BALANCE	0.00	53,834.00	-53,834.00
310 FND BAL: RSVD GENERAL	0.00	53,834.00	-53,834.00
<b>313 FND BAL: RSVD IMPREST CASH</b>			
3/1/2024 BEGINNING BALANCE	0.00	5,000.00	-5,000.00
313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00

**8028280 - 8028280 GENERAL FUND**

Printed 4/4/2024  
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**General Ledger**

**Details for the Accounting Period Ended: March 31, 2024**

	Debit	Credit	Balance
<b>350 FND BAL: UNRSVD UNDESIGNATED</b>			
3/1/2024 BEGINNING BALANCE	0.00	421,115.01	-421,115.01
350 FND BAL: UNRSVD UNDESIGNATED	0.00	421,115.01	-421,115.01
<b>411 ACTUAL REVENUES</b>			
3/1/2024 BEGINNING BALANCE	2,424.05	122,950.97	-120,526.92
3/4/2024 GNI 202409 452	0.00	3,935.38	-124,462.30
3/4/2024 GNI 202409 453	0.00	9.79	-124,472.09
3/5/2024 GNI 202409 660	0.00	4.36	-124,476.45
3/5/2024 GNI 202409 661	0.00	258.52	-124,734.97
3/5/2024 GNI 202409 663	0.00	10.27	-124,745.24
3/5/2024 GNI 202409 664	0.00	11.31	-124,756.55
3/5/2024 GNI 202409 665	0.00	4.62	-124,761.17
3/7/2024 GEN 202409 384	0.00	1,458.69	-126,219.86
411 ACTUAL REVENUES	2,424.05	128,643.91	-126,219.86
<b>431 EXPENDITURES</b>			
3/1/2024 BEGINNING BALANCE	116,404.13	480.00	115,924.13
3/13/2024 API 202409 1462	10,261.59	0.00	126,185.72
3/27/2024 API 202409 2560	783.00	0.00	126,968.72
431 EXPENDITURES	127,448.72	480.00	126,968.72
FUND BALANCE	129,872.77	609,072.92	-479,200.15
80280280 ROLLING HILLS	974,014.74	974,014.74	0.00

**8028280 CSD: ROLLING HILLS CSD**  
 Summary For the Month ended: March 31, 2024

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**Revenues and Expenditures**

	Estimated / Budget	Actual Amount	Balance
<b>8028280 CSD: ROLLING HILLS CSD</b>			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	0.00	66,089.43	-66,089.43
0110 PROP TAX: CURR UNSECURED	0.00	2,244.81	-2,244.81
0120 PROP TAX: PRIOR SECURED	0.00	-20.10	20.10
0130 PROP TAX: PRIOR UNSECURED	0.00	59.65	-59.65
0140 PROP TAX: SUPP CURRENT	0.00	1,845.44	-1,845.44
0150 PROP TAX: SUPP PRIOR	0.00	361.33	-361.33
01 Taxes	0.00	70,580.56	-70,580.56
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	58.48	-58.48
03 Fines & Penalties	0.00	58.48	-58.48
04 Rev Use Money/Prop			
0400 REV: INTEREST	0.00	9,405.16	-9,405.16
04 Rev Use Money/Prop	0.00	9,405.16	-9,405.16
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	375.73	-375.73
05 IG Rev - State	0.00	375.73	-375.73
13 Service Charges			
1310 SPECIAL ASSESSMENTS	0.00	45,799.93	-45,799.93
13 Service Charges	0.00	45,799.93	-45,799.93
Total Revenue	0.00	126,219.86	-126,219.86
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS	0.00	371.59	-371.59
4041 COUNTY PASS THRU TELPHONE CHRG	0.00	149.90	-149.90
4100 INSURANCE: PREMIUM	0.00	6,083.73	-6,083.73
4183 MAINT: GROUNDS	0.00	8,077.50	-8,077.50
4185 MAINT: PARK	0.00	62,055.00	-62,055.00
4189 MAINT: WATER SYSTEM	0.00	4,122.60	-4,122.60
4192 MAINT: LIGHTING	0.00	340.00	-340.00



**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
Summary For the Month ended: March 31, 2024

	Estimated / Budget	Actual Amount	Balance
4220 MEMBERSHIPS	0.00	1,244.00	-1,244.00
4260 OFFICE EXPENSE	0.00	267.84	-267.84
4261 POSTAGE	0.00	15.47	-15.47
4300 PROFESSIONAL & SPECIAL SRVS	0.00	9,090.31	-9,090.31
4304 AGENCY ADMINISTRATION FEE	0.00	172.43	-172.43
4305 AUDIT & ACCOUNTING SERVICES	0.00	3,000.00	-3,000.00
4345 SPECIAL DISTRICT DIRECTOR SRVS	0.00	1,650.00	-1,650.00
4440 RENT & LEASE: BUILD & IMPRV	0.00	218.00	-218.00
4500 SPECIAL DEPT EXPENSE	0.00	2,870.40	-2,870.40
4700 UTILITIES	0.00	27,239.95	-27,239.95
40 Services & Supplies	0.00	126,968.72	-126,968.72
Total Expense	0.00	126,968.72	-126,968.72
8028280 CSD: ROLLING HILLS CSD	0.00	-748.86	748.86
Report Total			
Total Revenue	0.00	126,219.86	-126,219.86
Total Expense	0.00	126,968.72	-126,968.72
	0.00	-748.86	748.86

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
Details For the Accounting Period ended: March 31, 2024

	Estimated / Budget	Actual Amount	Balance
<b>8028280 CSD: ROLLING HILLS CSD</b>			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
3/1/2024 BEGINNING BALANCE	0.00	63,554.05	
3/4/2024 GNI 058 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	2,535.38	
0100 PROP TAX: CURR SECURED	0.00	66,089.43	-66,089.43
0110 PROP TAX: CURR UNSECURED			
3/1/2024 BEGINNING BALANCE	0.00	2,233.50	
3/5/2024 GNI 062 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	11.31	
0110 PROP TAX: CURR UNSECURED	0.00	2,244.81	-2,244.81
0120 PROP TAX: PRIOR SECURED			
3/1/2024 BEGINNING BALANCE	0.00	-24.46	
3/5/2024 GNI 057 DS ROLL 14321 1% GENERAL TAX DS I	0.00	4.36	
0120 PROP TAX: PRIOR SECURED	0.00	-20.10	20.10
0130 PROP TAX: PRIOR UNSECURED			
3/1/2024 BEGINNING BALANCE	0.00	55.61	
3/5/2024 GNI 063 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	4.04	
0130 PROP TAX: PRIOR UNSECURED	0.00	59.65	-59.65
0140 PROP TAX: SUPP CURRENT			
3/1/2024 BEGINNING BALANCE	0.00	1,576.65	
3/5/2024 GNI 060 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	258.52	
3/5/2024 GNI 061 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	10.27	
0140 PROP TAX: SUPP CURRENT	0.00	1,845.44	-1,845.44
0150 PROP TAX: SUPP PRIOR			
3/1/2024 BEGINNING BALANCE	0.00	353.25	
3/4/2024 GNI 059 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	7.50	
3/5/2024 GNI 063 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.58	
0150 PROP TAX: SUPP PRIOR	0.00	361.33	-361.33
01 Taxes	0.00	70,580.56	-70,580.56
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
3/1/2024 BEGINNING BALANCE	0.00	56.19	
3/4/2024 GNI 059 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	2.29	
0360 PEN & COST DELINQUENT TAXES	0.00	58.48	-58.48
03 Fines & Penalties	0.00	58.48	-58.48

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
Details For the Accounting Period ended: March 31, 2024

	Estimated / Budget	Actual Amount	Balance
04 Rev Use Money/Prop			
0400 REV: INTEREST			
3/1/2024 BEGINNING BALANCE	0.00	7,946.47	
3/7/2024 GEN INT FEB 24 Interest Allocation Entry	0.00	1,458.69	
0400 REV: INTEREST	0.00	9,405.16	-9,405.16
04 Rev Use Money/Prop	0.00	9,405.16	-9,405.16
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
3/1/2024 BEGINNING BALANCE	0.00	375.73	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	375.73	-375.73
05 IG Rev - State	0.00	375.73	-375.73
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
3/1/2024 BEGINNING BALANCE	0.00	44,399.93	
3/4/2024 GNI 058 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,400.00	
1310 SPECIAL ASSESSMENTS	0.00	45,799.93	-45,799.93
13 Service Charges	0.00	45,799.93	-45,799.93
Total Revenue	0.00	126,219.86	-126,219.86
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
3/1/2024 BEGINNING BALANCE	0.00	371.59	
4040 TELEPHONE VENDOR PAYMENTS	0.00	371.59	-371.59
4041 COUNTY PASS THRU TELPHONE CHRГ			
3/1/2024 BEGINNING BALANCE	0.00	149.90	
4041 COUNTY PASS THRU TELPHONE CHRГ	0.00	149.90	-149.90
4100 INSURANCE: PREMIUM			
3/1/2024 BEGINNING BALANCE	0.00	6,083.73	
4100 INSURANCE: PREMIUM	0.00	6,083.73	-6,083.73
4183 MAINT: GROUNDS			
3/1/2024 BEGINNING BALANCE	0.00	6,577.50	
3/13/2024 API 1098665 RHСSD remove 3 trees Berk. & S	0.00	1,500.00	
4183 MAINT: GROUNDS	0.00	8,077.50	-8,077.50
4185 MAINT: PARK			
3/1/2024 BEGINNING BALANCE	0.00	55,160.00	
3/13/2024 API 1098664 RHСSD landscape service March	0.00	6,895.00	
4185 MAINT: PARK	0.00	62,055.00	-62,055.00

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
**Details For the Accounting Period ended: March 31, 2024**

	Estimated / Budget	Actual Amount	Balance
<b>4189 MAINT: WATER SYSTEM</b>			
3/1/2024 BEGINNING BALANCE	0.00	4,122.60	
<b>4189 MAINT: WATER SYSTEM</b>	0.00	4,122.60	-4,122.60
<b>4192 MAINT: LIGHTING</b>			
3/1/2024 BEGINNING BALANCE	0.00	0.00	
3/13/2024 API 1098662 RHCSD 3 streetlights photocell	0.00	340.00	
<b>4192 MAINT: LIGHTING</b>	0.00	340.00	-340.00
<b>4220 MEMBERSHIPS</b>			
3/1/2024 BEGINNING BALANCE	0.00	1,244.00	
<b>4220 MEMBERSHIPS</b>	0.00	1,244.00	-1,244.00
<b>4260 OFFICE EXPENSE</b>			
3/1/2024 BEGINNING BALANCE	0.00	267.84	
<b>4260 OFFICE EXPENSE</b>	0.00	267.84	-267.84
<b>4261 POSTAGE</b>			
3/1/2024 BEGINNING BALANCE	0.00	12.88	
3/13/2024 API 1098667 RHCSD Clerk postage expense Fe	0.00	2.59	
<b>4261 POSTAGE</b>	0.00	15.47	-15.47
<b>4300 PROFESSIONAL &amp; SPECIAL SRVS</b>			
3/1/2024 BEGINNING BALANCE	0.00	7,791.31	
3/13/2024 API 1098663 RHCSD GM services February 202	0.00	510.00	
3/13/2024 API 1098666 RHCSD Clerk services February	0.00	789.00	
<b>4300 PROFESSIONAL &amp; SPECIAL SRVS</b>	0.00	9,090.31	-9,090.31
<b>4304 AGENCY ADMINISTRATION FEE</b>			
3/1/2024 BEGINNING BALANCE	0.00	172.43	
<b>4304 AGENCY ADMINISTRATION FEE</b>	0.00	172.43	-172.43
<b>4305 AUDIT &amp; ACCOUNTING SERVICES</b>			
3/1/2024 BEGINNING BALANCE	0.00	3,000.00	
<b>4305 AUDIT &amp; ACCOUNTING SERVICES</b>	0.00	3,000.00	-3,000.00
<b>4345 SPECIAL DISTRICT DIRECTOR SRVS</b>			
3/1/2024 BEGINNING BALANCE	0.00	1,200.00	
3/13/2024 API 1098668 RHCSD 2/20/2024 mtg stipend	0.00	75.00	
3/13/2024 API 1098669 RHCSD 2/20/2024 mtg stipend	0.00	75.00	
3/13/2024 API 1098670 RHCSD 2/20/2024 mtg stipend	0.00	75.00	
3/27/2024 API 1105441 RHCSD 3/19/2024 mtg stipend	0.00	75.00	
3/27/2024 API 1105442 RHCSD 3/19/2024 mtg stipend	0.00	75.00	
3/27/2024 API 1105443 RHCSD 3/19/2024 mtg stipend	0.00	75.00	
<b>4345 SPECIAL DISTRICT DIRECTOR SRVS</b>	0.00	1,650.00	-1,650.00
<b>4440 RENT &amp; LEASE: BUILD &amp; IMPRV</b>			
3/1/2024 BEGINNING BALANCE	0.00	218.00	
<b>4440 RENT &amp; LEASE: BUILD &amp; IMPRV</b>	0.00	218.00	-218.00
<b>4500 SPECIAL DEPT EXPENSE</b>			
3/1/2024 BEGINNING BALANCE	0.00	2,870.40	
<b>4500 SPECIAL DEPT EXPENSE</b>	0.00	2,870.40	-2,870.40

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
Details For the Accounting Period ended: March 31, 2024

	Estimated / Budget	Actual Amount	Balance
4700 UTILITIES			
3/1/2024 BEGINNING BALANCE	0.00	26,681.95	
3/27/2024 API 1105438 RHCSD power no. 1857646705-6	0.00	128.08	
3/27/2024 API 1105439 RHCSD power no. 4570858285-8	0.00	420.06	
3/27/2024 API 1105440 RHCSD power no. 1211321236-4	0.00	9.86	
4700 UTILITIES	0.00	27,239.95	-27,239.95
40 Services & Supplies	0.00	126,968.72	-126,968.72
Total Expense	0.00	126,968.72	-126,968.72
8028280 CSD: ROLLING HILLS CSD	0.00	-748.86	748.86
Report Total			
Total Revenue	0.00	126,219.86	-126,219.86
Total Expense	0.00	126,968.72	-126,968.72
	0.00	-748.86	748.86

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**8028280 - 8028280 GENERAL FUND**

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**General Ledger**

**Summary for the Accounting Period Ended: April 30, 2024**

	Debit	Credit	Balance
<b>80280280 ROLLING HILLS</b>			
<b>ASSETS</b>			
100 EQUITY IN POOLED CASH	702,517.44	161,700.66	540,816.78
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
162 BUILDING AND IMPROVEMENTS	61,340.00	0.00	61,340.00
165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
ASSETS	768,857.44	223,040.66	545,816.78
<b>LIABILITIES</b>			
201 VOUCHERS PAYABLE	159,584.18	159,584.18	0.00
LIABILITIES	159,584.18	159,584.18	0.00
<b>FUND BALANCE</b>			
310 FND BAL: RSVD GENERAL	0.00	53,834.00	-53,834.00
313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00
350 FND BAL: UNRSVD UNDESIGNATED	0.00	421,115.01	-421,115.01
401 ESTIMATED REVENUE	197,031.03	0.00	197,031.03
411 ACTUAL REVENUES	2,424.05	204,102.05	-201,678.00
420 ORIGINAL BUDGET (APPROPTNS.)	0.00	197,031.03	-197,031.03
431 EXPENDITURES	136,290.23	480.00	135,810.23
FUND BALANCE	335,745.31	881,562.09	-545,816.78
80280280 ROLLING HILLS	1,264,186.93	1,264,186.93	0.00

**8028280 - 8028280 GENERAL FUND**

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**General Ledger**

**Details for the Accounting Period Ended: April 30, 2024**

	Debit	Credit	Balance
<b>80280280 ROLLING HILLS</b>			
<b>ASSETS</b>			
<b>100 EQUITY IN POOLED CASH</b>			
4/1/2024 BEGINNING BALANCE	627,059.30	152,859.15	474,200.15
4/2/2024 GNI 202410 562	5.02	0.00	474,205.17
4/2/2024 GNI 202410 563	2.27	0.00	474,207.44
4/2/2024 GNI 202410 564	9.16	0.00	474,216.60
4/2/2024 GNI 202410 565	220.31	0.00	474,436.91
4/3/2024 GNI 202410 610	16,175.66	0.00	490,612.57
4/3/2024 GNI 202410 613	34.39	0.00	490,646.96
4/5/2024 GEN 202410 402	1,289.01	0.00	491,935.97
4/12/2024 GNI 202410 1494	57,722.32	0.00	549,658.29
4/25/2024 APP 202410 2750	0.00	8,841.51	540,816.78
<b>100 EQUITY IN POOLED CASH</b>	<b>702,517.44</b>	<b>161,700.66</b>	<b>540,816.78</b>
<b>102 IMPREST (PETTY) CASH</b>			
4/1/2024 BEGINNING BALANCE	5,000.00	0.00	5,000.00
<b>102 IMPREST (PETTY) CASH</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>162 BUILDING AND IMPROVEMENTS</b>			
4/1/2024 BEGINNING BALANCE	61,340.00	0.00	61,340.00
<b>162 BUILDING AND IMPROVEMENTS</b>	<b>61,340.00</b>	<b>0.00</b>	<b>61,340.00</b>
<b>165 ACCUM DEPR: EQUIPMENT</b>			
4/1/2024 BEGINNING BALANCE	0.00	61,340.00	-61,340.00
<b>165 ACCUM DEPR: EQUIPMENT</b>	<b>0.00</b>	<b>61,340.00</b>	<b>-61,340.00</b>
<b>ASSETS</b>	<b>768,857.44</b>	<b>223,040.66</b>	<b>545,816.78</b>
<b>LIABILITIES</b>			
<b>201 VOUCHERS PAYABLE</b>			
4/1/2024 BEGINNING BALANCE	150,742.67	150,742.67	0.00
4/23/2024 API 202410 2728	0.00	8,841.51	-8,841.51
4/25/2024 APP 202410 2750	8,841.51	0.00	0.00
<b>201 VOUCHERS PAYABLE</b>	<b>159,584.18</b>	<b>159,584.18</b>	<b>0.00</b>
<b>LIABILITIES</b>	<b>159,584.18</b>	<b>159,584.18</b>	<b>0.00</b>
<b>FUND BALANCE</b>			
<b>310 FND BAL: RSVD GENERAL</b>			
4/1/2024 BEGINNING BALANCE	0.00	53,834.00	-53,834.00
<b>310 FND BAL: RSVD GENERAL</b>	<b>0.00</b>	<b>53,834.00</b>	<b>-53,834.00</b>
<b>313 FND BAL: RSVD IMPREST CASH</b>			
4/1/2024 BEGINNING BALANCE	0.00	5,000.00	-5,000.00
<b>313 FND BAL: RSVD IMPREST CASH</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>
<b>350 FND BAL: UNRSVD UNDESIGNATED</b>			
4/1/2024 BEGINNING BALANCE	0.00	421,115.01	-421,115.01
<b>350 FND BAL: UNRSVD UNDESIGNATED</b>	<b>0.00</b>	<b>421,115.01</b>	<b>-421,115.01</b>

**8028280 - 8028280 GENERAL FUND**

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**General Ledger**

**Details for the Accounting Period Ended: April 30, 2024**

	Debit	Credit	Balance
<b>401 ESTIMATED REVENUE</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	0.00
4/1/2024 BUA 202410 14	197,031.03	0.00	197,031.03
<b>401 ESTIMATED REVENUE</b>	<b>197,031.03</b>	<b>0.00</b>	<b>197,031.03</b>
<b>411 ACTUAL REVENUES</b>			
4/1/2024 BEGINNING BALANCE	2,424.05	128,643.91	-126,219.86
4/2/2024 GNI 202410 562	0.00	5.02	-126,224.88
4/2/2024 GNI 202410 563	0.00	2.27	-126,227.15
4/2/2024 GNI 202410 564	0.00	9.16	-126,236.31
4/2/2024 GNI 202410 565	0.00	220.31	-126,456.62
4/3/2024 GNI 202410 610	0.00	16,175.66	-142,632.28
4/3/2024 GNI 202410 613	0.00	34.39	-142,666.67
4/5/2024 GEN 202410 402	0.00	1,289.01	-143,955.68
4/12/2024 GNI 202410 1494	0.00	57,722.32	-201,678.00
<b>411 ACTUAL REVENUES</b>	<b>2,424.05</b>	<b>204,102.05</b>	<b>-201,678.00</b>
<b>420 ORIGINAL BUDGET (APPROPTNS.)</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	0.00
4/1/2024 BUA 202410 14	0.00	197,031.03	-197,031.03
<b>420 ORIGINAL BUDGET (APPROPTNS.)</b>	<b>0.00</b>	<b>197,031.03</b>	<b>-197,031.03</b>
<b>431 EXPENDITURES</b>			
4/1/2024 BEGINNING BALANCE	127,448.72	480.00	126,968.72
4/23/2024 API 202410 2728	8,841.51	0.00	135,810.23
<b>431 EXPENDITURES</b>	<b>136,290.23</b>	<b>480.00</b>	<b>135,810.23</b>
<b>FUND BALANCE</b>	<b>335,745.31</b>	<b>881,562.09</b>	<b>-545,816.78</b>
<b>80280280 ROLLING HILLS</b>	<b>1,264,186.93</b>	<b>1,264,186.93</b>	<b>0.00</b>



**8028280 CSD: ROLLING HILLS CSD**

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**Revenues and Expenditures**

Summary For the Month ended: April 30, 2024

	Estimated / Budget	Actual Amount	Balance
<b>8028280 CSD: ROLLING HILLS CSD</b>			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	113,174.92	108,987.41	4,187.51
0110 PROP TAX: CURR UNSECURED	0.00	2,249.83	-2,249.83
0120 PROP TAX: PRIOR SECURED	0.00	-20.10	20.10
0130 PROP TAX: PRIOR UNSECURED	0.00	61.76	-61.76
0140 PROP TAX: SUPP CURRENT	0.00	2,074.91	-2,074.91
0150 PROP TAX: SUPP PRIOR	0.00	387.92	-387.92
01 Taxes	113,174.92	113,741.73	-566.81
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	66.44	-66.44
03 Fines & Penalties	0.00	66.44	-66.44
04 Rev Use Money/Prop			
0400 REV: INTEREST	5,156.18	10,694.17	-5,537.99
04 Rev Use Money/Prop	5,156.18	10,694.17	-5,537.99
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	375.73	-375.73
05 IG Rev - State	0.00	375.73	-375.73
13 Service Charges			
1310 SPECIAL ASSESSMENTS	78,699.93	76,799.93	1,900.00
13 Service Charges	78,699.93	76,799.93	1,900.00
Total Revenue	197,031.03	201,678.00	-4,646.97
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS	365.00	371.59	-6.59
4041 COUNTY PASS THRU TELPHONE CHRG	0.00	149.90	-149.90
4060 FOOD AND FOOD PRODUCTS	500.00	0.00	500.00
4100 INSURANCE: PREMIUM	5,800.00	6,083.73	-283.73
4183 MAINT: GROUNDS	10,000.00	8,077.50	1,922.50
4185 MAINT: PARK	75,000.00	68,950.00	6,050.00
4189 MAINT: WATER SYSTEM	4,500.00	4,122.60	377.40

**8028280 CSD: ROLLING HILLS CSD**

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**Revenues and Expenditures**

Summary For the Month ended: April 30, 2024

	Estimated / Budget	Actual Amount	Balance
4190 MAINT: DRAINAGE	20,000.00	0.00	20,000.00
4192 MAINT: LIGHTING	400.00	340.00	60.00
4197 MAINT: BUILDINGSUPPLIES	100.00	0.00	100.00
4220 MEMBERSHIPS	1,500.00	1,244.00	256.00
4240 MISC: EXPENSE	86.03	0.00	86.03
4260 OFFICE EXPENSE	250.00	267.84	-17.84
4261 POSTAGE	600.00	18.27	581.73
4266 PRINTING SERVICES	1,000.00	0.00	1,000.00
4267 ON-LINE SUBSCRIPTIONS	550.00	0.00	550.00
4300 PROFESSIONAL & SPECIAL SRVS	23,580.00	10,410.31	13,169.69
4304 AGENCY ADMINISTRATION FEE	325.00	172.43	152.57
4305 AUDIT & ACCOUNTING SERVICES	3,000.00	3,000.00	0.00
4313 LEGAL SERVICES	10,000.00	0.00	10,000.00
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,625.00	1,650.00	3,975.00
4400 PUBLICATION & LEGAL NOTICES	500.00	0.00	500.00
4420 RENT & LEASE: EQUIPMENT	2,600.00	0.00	2,600.00
4440 RENT & LEASE: BUILD & IMPRV	500.00	218.00	282.00
4500 SPECIAL DEPT EXPENSE	0.00	2,870.40	-2,870.40
4602 MILGE: EMPLOY AUTO (NO OVERT)	250.00	0.00	250.00
4700 UTILITIES	30,000.00	27,863.66	2,136.34
40 Services & Supplies	197,031.03	135,810.23	61,220.80
Total Expense	197,031.03	135,810.23	61,220.80
8028280 CSD: ROLLING HILLS CSD	0.00	65,867.77	-65,867.77
Report Total			
Total Revenue	197,031.03	201,678.00	-4,646.97
Total Expense	197,031.03	135,810.23	61,220.80
	0.00	65,867.77	-65,867.77

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
Details For the Accounting Period ended: April 30, 2024

	Estimated / Budget	Actual Amount	Balance
<b>8028280 CSD: ROLLING HILLS CSD</b>			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
4/1/2024 BEGINNING BALANCE	0.00	66,089.43	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	113,174.92	0.00	
4/3/2024 GNI 068 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	10,075.37	
4/3/2024 GNI 068 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	0.29	
4/12/2024 GNI 070 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	32,142.77	
4/12/2024 GNI 070 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	679.55	
0100 PROP TAX: CURR SECURED	113,174.92	108,987.41	4,187.51
0110 PROP TAX: CURR UNSECURED			
4/1/2024 BEGINNING BALANCE	0.00	2,244.81	
4/2/2024 GNI 066 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	5.02	
0110 PROP TAX: CURR UNSECURED	0.00	2,249.83	-2,249.83
0120 PROP TAX: PRIOR SECURED			
4/1/2024 BEGINNING BALANCE	0.00	-20.10	
0120 PROP TAX: PRIOR SECURED	0.00	-20.10	20.10
0130 PROP TAX: PRIOR UNSECURED			
4/1/2024 BEGINNING BALANCE	0.00	59.65	
4/2/2024 GNI 067 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	2.11	
0130 PROP TAX: PRIOR UNSECURED	0.00	61.76	-61.76
0140 PROP TAX: SUPP CURRENT			
4/1/2024 BEGINNING BALANCE	0.00	1,845.44	
4/2/2024 GNI 064 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	220.31	
4/2/2024 GNI 065 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	9.16	
0140 PROP TAX: SUPP CURRENT	0.00	2,074.91	-2,074.91
0150 PROP TAX: SUPP PRIOR			
4/1/2024 BEGINNING BALANCE	0.00	361.33	
4/2/2024 GNI 067 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.16	
4/3/2024 GNI 069 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	26.43	
0150 PROP TAX: SUPP PRIOR	0.00	387.92	-387.92
01 Taxes	113,174.92	113,741.73	-566.81
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
4/1/2024 BEGINNING BALANCE	0.00	58.48	
4/3/2024 GNI 069 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	7.96	
0360 PEN & COST DELINQUENT TAXES	0.00	66.44	-66.44
03 Fines & Penalties	0.00	66.44	-66.44

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
**Details For the Accounting Period ended: April 30, 2024**

	Estimated / Budget	Actual Amount	Balance
04 Rev Use Money/Prop			
0400 REV: INTEREST			
4/1/2024 BEGINNING BALANCE	0.00	9,405.16	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	5,156.18	0.00	
4/5/2024 GEN INT MAR 24 Interest Allocation Entry	0.00	1,289.01	
0400 REV: INTEREST	5,156.18	10,694.17	-5,537.99
04 Rev Use Money/Prop	5,156.18	10,694.17	-5,537.99
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
4/1/2024 BEGINNING BALANCE	0.00	375.73	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	375.73	-375.73
05 IG Rev - State	0.00	375.73	-375.73
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
4/1/2024 BEGINNING BALANCE	0.00	45,799.93	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	78,699.93	0.00	
4/3/2024 GNI 068 CS ROLL 64801 DIRECT CHARGE-S	0.00	6,100.00	
4/12/2024 GNI 070 CS ROLL 64801 DIRECT CHARGE-S	0.00	24,900.00	
1310 SPECIAL ASSESSMENTS	78,699.93	76,799.93	1,900.00
13 Service Charges	78,699.93	76,799.93	1,900.00
Total Revenue	197,031.03	201,678.00	-4,646.97
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
4/1/2024 BEGINNING BALANCE	0.00	371.59	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	365.00	0.00	
4040 TELEPHONE VENDOR PAYMENTS	365.00	371.59	-6.59
4041 COUNTY PASS THRU TELPHONE CHR			
4/1/2024 BEGINNING BALANCE	0.00	149.90	
4041 COUNTY PASS THRU TELPHONE CHR	0.00	149.90	-149.90
4060 FOOD AND FOOD PRODUCTS			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	500.00	0.00	
4060 FOOD AND FOOD PRODUCTS	500.00	0.00	500.00
4100 INSURANCE: PREMIUM			
4/1/2024 BEGINNING BALANCE	0.00	6,083.73	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	5,800.00	0.00	
4100 INSURANCE: PREMIUM	5,800.00	6,083.73	-283.73

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
Details For the Accounting Period ended: April 30, 2024

	Estimated / Budget	Actual Amount	Balance
<b>4183 MAINT: GROUNDS</b>			
4/1/2024 BEGINNING BALANCE	0.00	8,077.50	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	10,000.00	0.00	
<b>4183 MAINT: GROUNDS</b>	<b>10,000.00</b>	<b>8,077.50</b>	<b>1,922.50</b>
<b>4185 MAINT: PARK</b>			
4/1/2024 BEGINNING BALANCE	0.00	62,055.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	75,000.00	0.00	
4/23/2024 API 1118208 RHCS D landscape service April	0.00	6,895.00	
<b>4185 MAINT: PARK</b>	<b>75,000.00</b>	<b>68,950.00</b>	<b>6,050.00</b>
<b>4189 MAINT: WATER SYSTEM</b>			
4/1/2024 BEGINNING BALANCE	0.00	4,122.60	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	4,500.00	0.00	
<b>4189 MAINT: WATER SYSTEM</b>	<b>4,500.00</b>	<b>4,122.60</b>	<b>377.40</b>
<b>4190 MAINT: DRAINAGE</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	20,000.00	0.00	
<b>4190 MAINT: DRAINAGE</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>
<b>4192 MAINT: LIGHTING</b>			
4/1/2024 BEGINNING BALANCE	0.00	340.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	400.00	0.00	
<b>4192 MAINT: LIGHTING</b>	<b>400.00</b>	<b>340.00</b>	<b>60.00</b>
<b>4197 MAINT: BUILDINGSUPPLIES</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	100.00	0.00	
<b>4197 MAINT: BUILDINGSUPPLIES</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>
<b>4220 MEMBERSHIPS</b>			
4/1/2024 BEGINNING BALANCE	0.00	1,244.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	1,500.00	0.00	
<b>4220 MEMBERSHIPS</b>	<b>1,500.00</b>	<b>1,244.00</b>	<b>256.00</b>
<b>4240 MISC: EXPENSE</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	86.03	0.00	
<b>4240 MISC: EXPENSE</b>	<b>86.03</b>	<b>0.00</b>	<b>86.03</b>
<b>4260 OFFICE EXPENSE</b>			
4/1/2024 BEGINNING BALANCE	0.00	267.84	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	250.00	0.00	
<b>4260 OFFICE EXPENSE</b>	<b>250.00</b>	<b>267.84</b>	<b>-17.84</b>
<b>4261 POSTAGE</b>			
4/1/2024 BEGINNING BALANCE	0.00	15.47	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	600.00	0.00	
4/23/2024 API 1118214 RHCS D reimburse postage expens	0.00	2.80	
<b>4261 POSTAGE</b>	<b>600.00</b>	<b>18.27</b>	<b>581.73</b>

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
**Details For the Accounting Period ended: April 30, 2024**

	<b>Estimated / Budget</b>	<b>Actual Amount</b>	<b>Balance</b>
<b>4266 PRINTING SERVICES</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	1,000.00	0.00	
<b>4266 PRINTING SERVICES</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>4267 ON-LINE SUBSCRIPTIONS</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	550.00	0.00	
<b>4267 ON-LINE SUBSCRIPTIONS</b>	<b>550.00</b>	<b>0.00</b>	<b>550.00</b>
<b>4300 PROFESSIONAL &amp; SPECIAL SRVS</b>			
4/1/2024 BEGINNING BALANCE	0.00	9,090.31	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	23,580.00	0.00	
4/23/2024 API 1118207 RHCSD GM services March 2024	0.00	270.00	
4/23/2024 API 1118213 RHCSD Clerk services March 202	0.00	1,050.00	
<b>4300 PROFESSIONAL &amp; SPECIAL SRVS</b>	<b>23,580.00</b>	<b>10,410.31</b>	<b>13,169.69</b>
<b>4304 AGENCY ADMINISTRATION FEE</b>			
4/1/2024 BEGINNING BALANCE	0.00	172.43	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	325.00	0.00	
<b>4304 AGENCY ADMINISTRATION FEE</b>	<b>325.00</b>	<b>172.43</b>	<b>152.57</b>
<b>4305 AUDIT &amp; ACCOUNTING SERVICES</b>			
4/1/2024 BEGINNING BALANCE	0.00	3,000.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	3,000.00	0.00	
<b>4305 AUDIT &amp; ACCOUNTING SERVICES</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>
<b>4313 LEGAL SERVICES</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	10,000.00	0.00	
<b>4313 LEGAL SERVICES</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>
<b>4345 SPECIAL DISTRICT DIRECTOR SRVS</b>			
4/1/2024 BEGINNING BALANCE	0.00	1,650.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	5,625.00	0.00	
<b>4345 SPECIAL DISTRICT DIRECTOR SRVS</b>	<b>5,625.00</b>	<b>1,650.00</b>	<b>3,975.00</b>
<b>4400 PUBLICATION &amp; LEGAL NOTICES</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	500.00	0.00	
<b>4400 PUBLICATION &amp; LEGAL NOTICES</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>
<b>4420 RENT &amp; LEASE: EQUIPMENT</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	2,600.00	0.00	
<b>4420 RENT &amp; LEASE: EQUIPMENT</b>	<b>2,600.00</b>	<b>0.00</b>	<b>2,600.00</b>
<b>4440 RENT &amp; LEASE: BUILD &amp; IMPRV</b>			
4/1/2024 BEGINNING BALANCE	0.00	218.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	500.00	0.00	
<b>4440 RENT &amp; LEASE: BUILD &amp; IMPRV</b>	<b>500.00</b>	<b>218.00</b>	<b>282.00</b>

**Revenues and Expenditures**

**8028280 CSD: ROLLING HILLS CSD**  
Details For the Accounting Period ended: April 30, 2024

	Estimated / Budget	Actual Amount	Balance
<b>4500 SPECIAL DEPT EXPENSE</b>			
4/1/2024 BEGINNING BALANCE	0.00	2,870.40	
<b>4500 SPECIAL DEPT EXPENSE</b>	0.00	2,870.40	-2,870.40
<b>4602 MILGE: EMPLOY AUTO (NO OVERT)</b>			
4/1/2024 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	250.00	0.00	
<b>4602 MILGE: EMPLOY AUTO (NO OVERT)</b>	250.00	0.00	250.00
<b>4700 UTILITIES</b>			
4/1/2024 BEGINNING BALANCE	0.00	27,239.95	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	30,000.00	0.00	
4/23/2024 API 1118209 RHCSD power no. 1857646705-6	0.00	127.99	
4/23/2024 API 1118210 RHCSD power no. 4570858285-8	0.00	419.93	
4/23/2024 API 1118211 RHCSD power no. 6085621545-8	0.00	65.61	
4/23/2024 API 1118212 RHCSD power no. 12113212364	0.00	10.18	
<b>4700 UTILITIES</b>	30,000.00	27,863.66	2,136.34
<b>40 Services &amp; Supplies</b>	197,031.03	135,810.23	61,220.80
<b>Total Expense</b>	197,031.03	135,810.23	61,220.80
<b>8028280 CSD: ROLLING HILLS CSD</b>	0.00	65,867.77	-65,867.77
<b>Report Total</b>			
Total Revenue	197,031.03	201,678.00	-4,646.97
Total Expense	197,031.03	135,810.23	61,220.80
	0.00	65,867.77	-65,867.77



Item 4.b.

March 31, 2024

Page: 1 of 1

Customer Service:  
1-866-486-7782

ROLLING HILLS COMMUNITY SERVICES DIST  
CSD REVOLVING ACCOUNT  
PO BOX 5266  
EL DORADO HILLS CA 95762-0005

Last statement: February 29, 2024  
This statement: March 31, 2024

**PUBLIC FUNDS CHECKING**

Account number	XXXXX	Beginning balance	\$3,295.54
Low balance	\$3,077.54	Deposits/Additions	\$0.00
Average balance	\$3,098.64	Withdrawals/Subtractions	\$218.00
Interest earned	\$0.00	Ending balance	\$3,077.54

**Card Transactions/Withdrawals**

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
03-04	POS Purchase Terminal 58789062 Istorage 8053 916-52065 CA XXXXXXXXXXXX4549	218.00
<b>Total Card Transactions/Withdrawals</b>		<b>\$218.00</b>

**Daily Balances**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
02-29	3,295.54	03-04	3,077.54	03-31	3,077.54

**Overdraft Fee Summary**

	<b>Total For This Period</b>	<b>Total Year-to-Date</b>
<b>Total Overdraft Fees</b>	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00

**Checks**

(\* Skip in check sequence, R-Check has been returned, + Electronified check))  
Total Checks paid: 0 for **-\$0.00**





April 30, 2024

Page: 1 of 2

Customer Service:  
1-866-486-7782

ROLLING HILLS COMMUNITY SERVICES DIST  
CSD REVOLVING ACCOUNT  
PO BOX 5266  
EL DORADO HILLS CA 95762-0005

Last statement: March 31, 2024  
This statement: April 30, 2024

**PUBLIC FUNDS CHECKING**

Account number	XXXXX	Beginning balance	\$3,077.54
Low balance	\$2,859.54	Deposits/Additions	\$1,169.58
Average balance	\$3,260.02	Withdrawals/Subtractions	\$925.04
Interest earned	\$0.00	Ending balance	\$3,322.08

**Deposits/Additions**

<u>Date</u>	<u>Description</u>	<u>Additions</u>
04-12	Deposit	1,169.58
<b>Total Additions</b>		<b>\$1,169.58</b>

**Card Transactions/Withdrawals**

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
04-02	POS Purchase Terminal 58789062 Istorage 8053 916-52065 CA XXXXXXXXXXXX4549	218.00
04-12	POS Purchase Terminal 50039863 Terrabound Solutio Ns I 877-85729 Tx XXXXXXXXXXXX4549	139.00
04-16	POS Purchase Terminal 18272678 Usps Po Boxes Onli NE 800-344-7 Dc XXXXXXXXXXXX4549	200.00
04-18	POS Purchase Terminal Vbase2 Amzn Mktp Us*my9ae 8fo3 Amzn.Com/ WA XXXXXXXXXXXX4549	368.04
<b>Total Card Transactions/Withdrawals</b>		<b>\$925.04</b>

**Daily Balances**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
03-31	3,077.54	04-12	3,890.12	04-18	3,322.08
04-02	2,859.54	04-16	3,690.12	04-30	3,322.08

**Overdraft Fee Summary**

	<b>Total For This Period</b>	<b>Total Year-to-Date</b>
<b>Total Overdraft Fees</b>	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00

**Checks**

(\* Skip in check sequence, R-Check has been returned, + Electronified check))  
Total Checks paid: 0 for **-\$0.00**



# EL DORADO HILLS FIRE DEPARTMENT

*"Serving the Communities of El Dorado Hills, Rescue and Latrobe"*

April 1, 2024

**RE: NOTICE TO ABATE FIRE HAZARD AND DESTROY WEEDS – INITIAL NOTICE**

Dear Property Owner:

**This letter is to notify you that a fire hazard may exist at the parcel noted on the face of the envelope.** El Dorado Hills Fire Department (EDHFD) Ordinance 2023-01 and EDHFD Standard #W-001 requires that all hazardous vegetation (such as weeds, stubble, brush, dry leaves or needles, ground ladder fuels, tumbleweeds, dead trees, or other growth) that is capable of being ignited and endangering neighboring property or forestland, shall be cut down and abated by the owner, occupant, and/or person in control of the property. (H&S 14875-14876; CCR Title 19, 3.07 (b); CFC 304.1, 304.1.1, 304.1.2; EDHFD Ordinance 2023-01 and EDHFD Fire Prevention Standard #W-001)

Your unimproved parcel of land has been identified as one of the properties located in the district that currently contains weeds that are considered by the Fire Department to be a fire hazard that shall be abated. Please refer to the County of El Dorado Assessor Parcel Number (APN) identified on the face of the envelope for additional information on the parcel in question. It is imperative that you read all pages contained in this notice to fully understand your obligation to abate this fire hazard, appeal this decision or update us with accurate contact information to speak to you about this matter.

It shall be the duty of every owner, occupant, and person in control of an unimproved parcel of land or having an interest therein, to abate therefrom, and from all unimproved parcels of land, all combustible material and hazardous vegetation, that constitutes a fire hazard and public nuisance which may endanger or damage neighboring property or forestland. Please refer to **Fire Prevention Standard W-001 Unimproved Property Hazard Abatement (Attachment A)** that is included in this notice for additional details on the exact requirements you must comply with to abate this fire hazard concern.

In order to bring your property into compliance and avoid possible fees, immediate abatement is required and shall be maintained throughout the year. **The abatement of this fire hazard concern shall be completed by no later than May 1, 2024.**

Inspections of properties will occur after May 1, 2024 to confirm compliance with EDHFD Fire Prevention Standard W-001 Unimproved Property Hazard Abatement. If your property is found to be non-compliant after May 1<sup>st</sup>, the El Dorado Hills Fire Department will begin efforts to legally abate this fire hazard on your behalf. *The amount of the cost for abating the fire hazard and the amount incurred by the Fire*

*Department in enforcing abatement shall constitute a special assessment against the property from which removal occurs and are a lien on the property for the amount of the respective assessments.*

### **Requirements:**

**Parcels less than one acre:** Total abatement of the parcel is required.

1. All dry grass and other weeds shall be removed or cut to a maximum height of two (2) inches.
2. Tree limbs within six (6) feet of the ground that permit fire spread into the tree canopy and promote ember distribution shall be removed.
3. All downed trees, branches or woody debris smaller than eight (8) inches in diameter shall be removed.
4. Debris piles that contain combustible material that can easily support fire ignition and spread shall be removed.

**Parcels greater than one acre:** All hazardous vegetation shall be removed to provide defensible space within one hundred (100) feet from real property and twenty (20) feet along roadways.

1. All dry grass and other weeds located within the designated defensible space zone shall be removed or cut to a maximum height of two (2) inches.
2. Tree limbs within six (6) feet of the ground that permit fire spread into the tree canopy and promote ember distribution shall be removed.
3. All downed trees, branches or woody debris smaller than eight (8) inches in diameter shall be removed.
4. Debris piles that contain combustible material that can easily support fire ignition and spread shall be removed.
5. Hazardous vegetation located within twenty (20) feet of roadways shall be removed or cut to a maximum height of two (2) inches to reduce fire spread from roadside ignition sources and to maintain emergency evacuation routes.

Please be advised your homeowners group or association may require additional abatement beyond that of the Fire Department. Property owners of lands located within the Serrano El Dorado Owners Association must also obtain approval from that organization prior to pruning or removing Heritage Oak Trees. Please check with your homeowners' group or association for additional details.

### **Methods of Abatement:**

**Disking:** The discs shall be set at an angle sufficient to cut the sod loose and adequately bury the growth of weeds, grass or other vegetation. Disking shall include roto-tilling or cultivating. Disking shall be done each time the dead growth exceeds six (6) inches in height.

**Scraping:** Area shall be scraped clear and all debris shall be removed from the required clear area. The blade shall be set at an angle sufficient to cut the growth of weeds, grass or other vegetation down to bare ground.

**Mowing:** Height of vegetation shall not exceed two (2) inches in height at the completion of the mowing. Mowing shall be done each time the dead growth exceeds six (6) inches in height. Mowing shall include

hand-operated weed eaters, flail, and rotary mowers. Combustible material produced by mowing shall be removed from the property immediately.

**Spraying:** If sprays or pre-emergent are utilized prior to growth of vegetation, preventing growth of vegetation, this will be an acceptable method of abatement. Anytime growth of vegetation exceeds (6) inches in height, it shall be removed by another acceptable method of abatement.

**Fees:**

Failure to comply with this notice will result in administrative fees, inspection fees, and the total charge of remediation (abatement). (Refer to EDHFD Fee Ordinance 2020-20 and EDHFD Ordinance 2023-01)

Failure to pay for such services may result in a lien being placed on the property and subject to collection with property taxes as specified under Section 25845 of the Government Code.

**YOUR RIGHT TO APPEAL THIS DECISION**

You have a right to appeal the facts contained within this notice should you [1] believe this notice was sent to you in error; [2] you are unable to comply with the May 1<sup>st</sup> deadline to comply with this notice; or [3] you object to your uninhabited property being identified as a fire hazard. You may appeal this decision to the District for its review/determination. Property owners who desire to file a protest or objection to the proposed removal of such weeds may file a written appeal via one of the following methods:

a. Complete and return the enclosed appeal form to the El Dorado Hills Fire Department at the address identified on the form;

**or**

b. Complete the online appeal form that is available at the following website location: <https://edhfire.com/prevention-safety/vegetation-management/vacant-lot-program/property-owner-appeal-protest-form?view=formmaker&id=31>

**All property owners having continuing objections to the proposed removal of such weeds as a fire hazard are hereby notified to attend a regular meeting of the Governing Board of the El Dorado Hills County Water District, to be held on Thursday, May 16, 2024 beginning at 6:00 P.M., when their objections will be heard and given due consideration.**

Please visit our website at [www.edhfire.com](http://www.edhfire.com) for additional information regarding vegetation management and uninhabited parcel maintenance.

If using a weed abatement contractor to remove this fire hazard we recommend that you contact them as soon as possible to ensure that the abatement work can be completed by the May 1, 2024, deadline. A list of local contractors who have stated that they provide weed abatement services is also available on our website. EDHFD does not make any recommendations for weed abatement service providers nor

does EDHFD make any guarantees or claims as to the individuals' credentials, licenses, insurance or abilities. We do, however, maintain a list of providers in our area only as a convenience to you. For a complete listing, please look in the Yellow Pages.

Please contact our Defensible Space Inspection personnel at (916) 933-6623, Extension 1044, or via e-mail at [defensiblespace@edhfire.com](mailto:defensiblespace@edhfire.com), with any questions and/or to request an early inspection of your property prior to the May 1, 2024 deadline to abate this fire hazard.

Sincerely,



Chrishana Fields  
Fire Marshal

Attachments: A - Unimproved Property Abatement Standard  
B - Request to File an Appeal of this Decision  
C – Equipment Use Safety

# EL DORADO HILLS FIRE DEPARTMENT FIRE PROTECTION STANDARD



## Hazardous Vegetation on Unimproved Properties STANDARD #W-001 EFFECTIVE 5-4-2020 REVISED 4-1-22

### I. PURPOSE:

To ensure that unimproved properties located within the jurisdiction of the El Dorado Hills County Water District (EDHCWD), hereafter known as the El Dorado Hills Fire Department (EDHFD) comply with the current resolution of the district pertaining to **hazardous vegetation** that poses both a Fire Hazard and a public nuisance.

### II. SCOPE:

This standard applies to unimproved properties regardless of size. The abatement of **hazardous vegetation** posing a Fire Hazard in the community shall occur in accordance with the specifications described in this standard by no later than **May 1<sup>st</sup>** each year unless otherwise directed by the Fire Chief. It shall be the duty of every owner, occupant, and person in control of an unimproved parcel of land or having an interest therein, to abate therefrom, and from all unimproved parcels of land, all **hazardous vegetation**, that constitutes a Fire Hazard and public nuisance which may endanger or damage neighboring property or forestland.

### III. AUTHORITY CITED:

- A. California Health & Safety Code (HSC) including Section 13879 and Section 14875 et seq. pertaining to hazardous weeds and rubbish.
- B. El Dorado County Code (EDCC) Chapter 8.09 on Vegetation Management and Defensible Space.
- C. California Fire Code (CFC) Chapter 49 on Requirements for Wildland Urban Interface Fire Areas.

### IV. DEFINITIONS:

- A. **Fire Hazard.** A set of conditions involving natural and ornamental vegetation that constitutes a threat to real property (i.e., structures, barns, sheds, out buildings, combustible fences), and not just capable of burning.

- B. Hazardous Vegetation.** Vegetation that is flammable and endangers public safety by creating a fire hazard including, but not limited to, seasonal and recurrent weeds, stubble, brush, dry leaves or needles, plants known by a fire professional to be highly flammable, ground ladder fuels that allow fire spread into trees and shrubs, tumbleweeds and dead trees. Hazardous Vegetation shall not include rangeland, pastureland, forestland/TPZ, and agricultural land, except to the extent that such vegetation impacts the maintenance of defensible space around homes, structures, public and private rights of way, access to roads, and along public utility lines, and shall also not include a commercial agriculture crop that is being actively grown and managed by the property owner or their legal tenant.
- C. Improved Parcel.** A portion of real property of any size which is located in an area primarily intended for residential uses, the area of which is determined by the assessor's maps and records and which may be identified by an Assessor's Parcel Number, upon which a structure is located.
- D. Roadway.** For purposes of this article, a road or roadway is any County street or road, other public road or alley, or private thoroughfare at least ten (10) feet wide that is ordinarily used for vehicular travel, open to public travel, and connects with a County road, state highway, other public road, private road or an alley which affords primary access to an abutting lot.
- E. Structure.** Any dwelling, house, building, or other type of flammable construction attached to or near any other structure.
- F. Unimproved Parcel.** A portion of real property of any size, the area of which is determined by the assessor's maps and records and which may be identified by an Assessor's Parcel Number, upon which no structure is located.
- G. Weeds.** Vegetation growing upon streets, sidewalks, or private property, including any of the following types:
1. Weeds which bear seeds of a downy or wingy nature.
  2. Sagebrush, chaparral, and any other brush or weed which attains such large growth as to become, when dry, a fire menace to adjacent improved property.
  3. Weeds which are otherwise noxious or dangerous.
  4. Poison oak or poison ivy when the conditions are such as to constitute a menace to public health.



5. Dry grass, stubble, brush, litter, or other flammable materials which endanger public safety by creating a fire hazard.

H. **Wildfire Risk Area.** Refers to lands that are covered with grass, grain, brush or forest, whether privately or publicly owned, which is so situated or is of such inaccessible location that a fire originating upon it would present an abnormally difficult job of suppression or would result in great or unusual damage through fire or such areas designated by the enforcement official.

## V. GENERAL REQUIREMENTS:

A. All **hazardous** vegetation shall be removed on unimproved properties that are one (1.0) acre in size or smaller.

1. All **dry grass and other weeds** located on the unimproved parcel shall be removed or cut to a maximum height of two (2) inches.
2. Tree limbs within six (6) feet of the ground that permit fire spread into the tree canopy and promote ember distribution shall be removed.
3. All downed trees, branches or woody debris smaller than eight (8) inches in diameter shall be removed.
4. Debris piles that contain combustible material that can easily support fire ignition and spread shall be removed.

B. All **hazardous** vegetation shall be removed on unimproved properties over one-acre (1.01) in size to provide defensible space within one hundred (100) feet from real property and twenty (20) feet along roadways.

1. All **dry grass and other weeds** located within the designated defensible space zone shall be removed or cut to a maximum height of two (2) inches.
2. Tree limbs within six (6) feet of the ground that permit fire spread into the canopy and promote ember distribution shall be removed.
3. All downed trees, branches, or woody debris smaller than eight (8) inches in diameter shall be removed.
4. Debris piles that contain combustible material that can easily support fire ignition and spread shall be removed.

5. **Hazardous vegetation** located within twenty (20) feet of roadways shall be removed or cut to a maximum height of two (2) inches to reduce fire spread from roadside ignition sources and to maintain emergency evacuation routes for the local community.
- C. Unimproved properties located within a development subject to a Fire Department approved Fire Safe Plan shall comply with the terms of that plan as required by CFC § 4903 regardless of size.
- D. Unimproved properties located in areas designated by the Fire Marshal as a Wildfire Risk Area for that year shall also be evaluated against the provisions of this standard and EDCC Chapter 8.09 regardless of size.
- E. Unimproved properties known to contain, or that the property owner believes, may contain habitat for rare, threatened or endangered plant or animal species shall contact the California Department of Fish and Wildlife at least ten (10) days in advance of vegetation management work. If the property owner is aware of any federal or state listed species then the appropriate wildlife agency shall be consulted prior to beginning work. It is possible that a permit may be required from the appropriate agencies (e.g. U.S. Fish and Wildlife Services and/or the California Department of Fish and Wildlife) prior to work beginning on the property.
- F. All brush or woody vegetation debris shall be chipped or removed from the property.
- G. Non-vegetative debris (i.e., trash, tires, construction) shall be removed from the property.
- H. The Fire Marshal may require greater clearances, at his/her discretion, where public health safety or welfare so dictate, or where geographic, topographic or vegetation circumstances dictate.

#### VI. ACCEPTABLE METHODS OF CLEARANCE:

- A. **Disking.** The discs shall be set at an angle sufficient to cut the sod loose and adequately bury the growth of weeds, grass, or noxious vegetation existing at the time. Disking shall include rototilling or cultivating. Disking shall be done each time the growth exceeds six (6) inches in height.
- B. **Scraping.** Area shall be scraped clear, and all debris shall be removed from the required clear area.

- C. **Mowing.** Height of vegetation shall not exceed two (2) inches at completion. Mowing shall be done each time growth exceeds six (6) inches in height. Mowing shall include hand-operated weed eaters, flail, and rotary mowers.
- D. **Spraying.** If sprays or pre-emergent are utilized prior to growth of vegetation, preventing growth of vegetation, then this will be an acceptable method of abatement. Any time growth of vegetation exceeds six (6) inches height, it shall be removed by another acceptable method of abatement.
- E. **Grading shall not take place without all appropriate permits required by the County of El Dorado.**

## VII. CORRECTIVE ACTIONS

- A. After declaring a fire hazard nuisance pursuant to this Section, the Fire Marshal or authorized designee may require that the responsible party take corrective action(s) to abate the nuisance and fire hazard. Such actions may include, but are not limited to the following:
  1. Removing hazardous vegetation, combustible material, weeds, rubbish, or other obstructions or materials that are a fire hazard.
  2. Taking specific action(s) to come into compliance the regulations and rules that prescribe the maintenance of defensible space around structures and real property.

## VIII. INSPECTIONS BY THE FIRE DEPARTMENT:

- A. An **Initial Notice to Abate Fire Hazard and Destroy Weeds** shall be sent by U.S. Mail or other approved means to all unimproved property owners of parcels by April 15th of each year.
- B. If the property is still deemed a Fire Hazard on or after May 1<sup>st</sup> of each year a **Final Notice to Abate Fire Hazard and Destroy Weeds** will be mailed to the property owner by certified U.S. Mail. In addition to the mailed notice, the property will have one or more signs conforming with the provisions of HSC §§ 14891-14894 placed on them to notify the property owner of the notice to abate this concern.
- C. The property owner will have no less than ten (10) days to abate the Fire Hazard or appeal this decision to the EDHCWD board at their May monthly meeting. If the Fire Hazard has not been abated by the end of the ten (10) day notice, or the end of their appeal period, whichever is greater, the Fire Department will dispatch a weed abatement contractor to abate the Fire Hazard in accordance with the provisions of this Standard.

- D. A notice of the hearing prescribed in HSC § 14892 shall be published once in a newspaper of general circulation printed and published in the county, not less than 10 calendar days prior to the date of the hearing.
- E. The amount of the cost for abating the fire hazard and the amount incurred by the Fire Department in enforcing abatement shall constitute a special assessment against the property from which removal occurs and are a lien on the property for the amount of the respective assessments as described in the current EDHCWD resolution.

Approved By:

  
\_\_\_\_\_  
Ronald A. Phillips, Project Management  
Specialist

  
\_\_\_\_\_  
Maurice Johnson, Fire Chief

**HOW TO DISTINGUISH CHANGES TO THIS STANDARD FROM PRIOR STANDARD PROVISIONS**

Indicates a new standard section has been added.

RED indicates language changes have been made since the previous version of this standard.



# EL DORADO HILLS FIRE DEPARTMENT REQUEST TO FILE AN APPEAL – UNIMPROVED PROPERTY

## ATTACHMENT B

### PLEASE PROVIDE ALL OF THE FOLLOWING INFORMATION

Date: \_\_\_\_\_

Assessor Parcel Number (APN): \_\_\_\_\_

Location of Property (i.e., closest street or address):  
\_\_\_\_\_

Parcel Size: \_\_\_\_\_

Property Owner Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone Number: (    ) \_\_\_\_\_

E-mail: \_\_\_\_\_

I request an appeal of the Fire Department's decision regarding the parcel identified above based on the following:

- We/I am no longer the property owner of this unimproved parcel.
- We/I are unable to meet the May 1, 2020 deadline date.
- We/I object to the property being identified as a fire hazard.

### PLEASE DESCRIBE THE FACTS REGARDING YOUR APPEAL IN THE SECTION BELOW

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Please mail to: El Dorado Hills Fire Department, 1050 Wilson Bl., El Dorado Hills, CA 95762



**EL DORADO HILLS  
FIRE DEPARTMENT**

# Equipment Use Safety

## Are You doing the right thing, the wrong way?

Are you doing the right thing the wrong way -for example, trying to eliminate the fire hazards around your home and in the process starting a wildland fire? Each year fire departments respond to thousands of fires started by Californians using equipment the wrong way.

Whether working to create a defensible space around your home, just mowing the lawn, or pulling your dirt bike over to the side of the road, if you live in a wildland area you need to use all equipment responsibly.

**Lawn mowers, weed eaters, chain saws, grinders, welders, tractors, and trimmers can all spark a wildland fire.**

Do your part, the right way, to keep your community fire safe.

## Here's how to do it the Right Way:

- Do all yard maintenance that requires a gas or electrical motor before 10 a.m. **Not in the heat of the day, or when the wind is blowing!**
- Lawn mowers are designed to mow lawns. **Never** use lawn mowers in dry vegetation.
- Use a weed trimmer to cut down dry weeds and grass.
- Remove rocks in the area before you begin operating any equipment. A rock hidden in grass or weeds is enough to start a fire when struck by a metal blade.
- In wildland areas, spark arresters are required on all portable gasoline powered equipment including tractors, harvesters, chain saws, weed eaters, mowers, motorcycles, and All Terrain Vehicles (ATVs).
- Keep the exhaust system, spark arresters and mower in proper working order and free of carbon buildup. Use the recommended grade of fuel and don't top off.
- Keep the engine free of oil and dust and keep the mower free of flammable materials.
- In wildland areas, a permit may be required for grinding and welding operations, and spark shields may be required on equipment. Be sure to have 10 feet of clearance, a 46" round point shovel, and a back pump water-type fire extinguisher ready to use.
- Hot exhaust pipes and mufflers can start fires you won't even see, until it's too late! **Don't pull off into dry grass or brush.**
- Keep a cell phone nearby and call 911 **immediately** in case of a fire.

Linda Stone

To: 4/2/2024 Mail  
Subject: FW: Board of Directors Vacancy

From: Candice Richardson <[memberplus@sdrma.org](mailto:memberplus@sdrma.org)>  
Date: Tue, Apr 2, 2024, 11:27 AM  
Subject: Board of Directors Vacancy  
To: <[csdclerk@gmail.com](mailto:csdclerk@gmail.com)>

Member Notifications SDRMA

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## Board of Directors Vacancy




**The nomination filing deadline for SDRMA's vacant Director position is Friday, April 12, 2024.** The current term of the vacancy will expire on December 31, 2025 and will be filled by appointment of the Board of Directors based on an application and interview process. Candidate documents and additional information are available in [MemberPlus™](#) under the NOTIFICATIONS dropdown in accordance with the SDRMA Bylaws and Election Policy.

Nominees must be a board member or management employee of the SDRMA Member, and the SDRMA Member must be an active member agency of both SDRMA's Property/Liability and Workers' Compensation Programs. Candidates must be nominated by resolution or letter of their member agency's governing body and submit the required documents.

Interviews will be conducted by SDRMA's Board of Directors on Wednesday, May 1, 2024 in Sacramento at SDRMA's office.

Application documents and additional information can be downloaded from [MemberPlus™](#) or by contacting Candice Richardson at 800-537-7790 or [crichardson@sdrma.org](mailto:crichardson@sdrma.org).

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California Special Districts Alliance Partners

Always Member Focused.

800-537-7790 • [sdrma.org](http://sdrma.org)

SDRMA | 1112 I Street Suite 300, Sacramento, CA 95814

Linda Stone

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To: CORRESPONDENCE  
Subject: FW: A message from the California Public Utilities Commission

From: Pacific Gas and Electric Company <[noreply@em.pge.com](mailto:noreply@em.pge.com)>  
Date: Tue, Apr 2, 2024 at 9:03 AM  
Subject: A message from the California Public Utilities Commission  
To: <[CSDCLERK@gmail.com](mailto:CSDCLERK@gmail.com)>

## A Message from the California Public Utilities Commission

This April\*, your utility bill will include a credit identified as the "California Climate Credit." Small businesses throughout the state will receive this credit on their utility bills.

The California Climate Credit is part of California's efforts to fight climate change. This credit is from the California Cap-and-Trade Program, that requires power plants, fuel providers, and large industrial facilities that emit greenhouse gases to buy carbon pollution allowances. The credit on your bill is designed to help utility customers during the transition to a low-carbon future.

The California Cap-and-Trade Program is one of many programs resulting from the landmark Global Warming Solutions Act of 2006. Proceeds raised by the Cap-and-Trade Program are used to provide the Climate Credit and fund additional programs that are cutting pollution, creating jobs and investing in cleaner energy and transportation. Your Climate Credit is designed to help you join the clean energy transition.

For more information about the Small Business California Climate Credit, visit [www.cpuc.ca.gov/smallbusinessclimatecredit](http://www.cpuc.ca.gov/smallbusinessclimatecredit).

For more information about additional programs that are funded by the Cap-and-Trade Program to reduce carbon pollution, improve public health and the environment, and provide meaningful benefits to the most disadvantaged communities, visit [www.caclimateinvestments.ca.gov](http://www.caclimateinvestments.ca.gov).

[pge.com](http://pge.com) | [Privacy](#) | [Disclosure](#) |  
[View as a web page](#)

\*Billing periods vary by utility and may not always coincide with a calendar month. If you don't see a Climate Credit in the bill that arrives this month, it will appear in the bill you receive next month.





The County of El Dorado

# MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN VIRTUAL PUBLIC WORKSHOP

**April 18, 2024**  
**5:30-7:30 pm**

Join the Microsoft Teams Meeting at:  
<https://msteams.link/oQQY>

**Meeting ID:** 336 084 935 437  
**Passcode:** qndtSU

**You are invited to review the 2024 Public Review Draft MJHMP and participate in our 2<sup>nd</sup> Public Workshop!**

The 2024 Public Review Draft MJHMP update outlines actions to reduce risks and vulnerabilities associated with natural hazards within the County and serves as a blueprint for ensuring that the County is well-prepared to mitigate hazards. The 5-year update to the 2024 MJHMP also ensures the County remains eligible for Federal Emergency Management Agency (FEMA) Hazard Mitigation Assistance funding.



**Please assist the County by participating in our 2<sup>nd</sup> Public Workshop and providing input on the 2024 Public Review Draft MJHMP.**

El Dorado County, in collaboration with the City of Placerville, Georgetown Divide Public Utility District, Cameron Park Community Service District, and El Dorado County Office of Education, updated the 2024 MJHMP. The Public Review Draft MJHMP is comprised of an updated risk assessment and mitigation strategy. Join us to provide input on building a safer, more resilient community. More information is provided on the Office of Emergency Services webpage:

[https://www.edcgo.us/Government/sheriff/Support/Pages/office\\_of\\_emergency\\_services\\_\(oes\).aspx](https://www.edcgo.us/Government/sheriff/Support/Pages/office_of_emergency_services_(oes).aspx)

IF YOU HAVE QUESTIONS OR WOULD LIKE ADDITIONAL INFORMATION, PLEASE CONTACT:

**Scott Bare, El Dorado County,**  
Deputy, Sherriff's Office at  
(530) 621-5131 or [bares@edso.org](mailto:bares@edso.org)



**EL DORADO COUNTY  
OFFICE OF EMERGENCY SERVICES**

330 Fair Ln • Placerville, California 95667  
Phone: 530-621-5895

**FOR IMMEDIATE RELEASE**

Contact: Deputy Scott Bare  
Phone: (530) 621-5895  
Date of Release: April 10, 2024

**NOTICE OF AVAILABILITY OF THE EL DORADO COUNTY 2024 PUBLIC  
REVIEW DRAFT MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN**

**Placerville** - El Dorado County, in collaboration with the City of Placerville, Georgetown Divide Public Utility District (GDPUD), El Dorado County Office of Education (EDCOE), and Cameron Park Community Services District (CSD), updated the 2024 Multi-Jurisdictional Hazard Mitigation Plan (MJHMP). The preparation of a MJHMP is required under the federal Disaster Mitigation Act of 2000 to be eligible to receive disaster assistance and mitigation grant funding under the Federal Emergency Management Agency (FEMA) Hazard Mitigation Assistance (HMA) program. The 2024 Public Review Draft MJHMP assesses the risk posed by natural and climate-related hazards. The 2024 MJHMP will provide El Dorado County and the City of Placerville and GDPUD, EDCOE, and Cameron Park CSD with valuable mitigation tools to identify risks and mitigate hazards through future project-specific mitigation actions.

Residents and community stakeholders are encouraged to review the County's Public Review Draft MJHMP available for public review and comment for 14 days from Wednesday April 10, 2024 through Tuesday April 23, 2024 at [https://www.edcgov.us/Government/sheriff/Support/Pages/office\\_of\\_emergency\\_services\\_\(oes\).aspx](https://www.edcgov.us/Government/sheriff/Support/Pages/office_of_emergency_services_(oes).aspx). The County is soliciting public comments on the plan before it is finalized and submitted to the California Office of Emergency Services and FEMA Region IX for review and approval.

The County is also encouraging the community to attend a Public Workshop on **Thursday April 18, from 5:30 p.m. to 7:30 p.m.** The Public Workshop will be an opportunity to learn more about the Public Review Draft MJHMP including the planning process, the hazards assessed, the mitigation actions, and how to review and comment on the plan. There will be an opportunity for the public to provide feedback during the workshop.

Written comments and questions may be directed to Deputy Scott Bare, El Dorado County OES by calling (530) 621-5895 or by email at [bares@edso.org](mailto:bares@edso.org).

## Linda Stone

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**To:** 4/23/2024 Mail  
**Subject:** FW: El Dorado County Multi-Jurisdictional Hazard Mitigation Plan - Public Review Draft is Available  
**Attachments:** image001.png

From: **Prosperi, Juliana** <[juliana.prosperi@wsp.com](mailto:juliana.prosperi@wsp.com)>

Date: Tue, Apr 23, 2024, 3:29 PM

Subject: El Dorado County Multi-Jurisdictional Hazard Mitigation Plan - Public Review Draft is Available

To: Scott Bare <[bares@edso.org](mailto:bares@edso.org)>, mortont <[mortont@edso.org](mailto:mortont@edso.org)>, Baum, Melissa <[melissa.baum@wsp.com](mailto:melissa.baum@wsp.com)>, Schnitzlein, Joshua <[josh.schnitzlein@wsp.com](mailto:josh.schnitzlein@wsp.com)>

Cc: [bransdell@rescuefiredepartment.org](mailto:bransdell@rescuefiredepartment.org) <[bransdell@rescuefiredepartment.org](mailto:bransdell@rescuefiredepartment.org)>, [abrown@gd-pud.org](mailto:abrown@gd-pud.org) <[abrown@gd-pud.org](mailto:abrown@gd-pud.org)>, [ajenkins@gdrd.org](mailto:ajenkins@gdrd.org) <[ajenkins@gdrd.org](mailto:ajenkins@gdrd.org)>, [Alison.Vai@libertyutilities.com](mailto:Alison.Vai@libertyutilities.com) <[Alison.Vai@libertyutilities.com](mailto:Alison.Vai@libertyutilities.com)>, Greg Almos <[almosg@edso.org](mailto:almosg@edso.org)>, [audreykeebler@gwcsd.org](mailto:audreykeebler@gwcsd.org) <[audreykeebler@gwcsd.org](mailto:audreykeebler@gwcsd.org)>, [bares@edso.org](mailto:bares@edso.org) <[bares@edso.org](mailto:bares@edso.org)>, [bbalderson@tcpud.org](mailto:bbalderson@tcpud.org) <[bbalderson@tcpud.org](mailto:bbalderson@tcpud.org)>, [bditonno@edhcsd.org](mailto:bditonno@edhcsd.org) <[bditonno@edhcsd.org](mailto:bditonno@edhcsd.org)>, [ben@sierrabg.com](mailto:ben@sierrabg.com) <[ben@sierrabg.com](mailto:ben@sierrabg.com)>, [Bill@eldoradocf.org](mailto:Bill@eldoradocf.org) <[Bill@eldoradocf.org](mailto:Bill@eldoradocf.org)>, [billmartinez@tahoefrc.org](mailto:billmartinez@tahoefrc.org) <[billmartinez@tahoefrc.org](mailto:billmartinez@tahoefrc.org)>, [bret.sampson@edcgov.us](mailto:bret.sampson@edcgov.us) <[bret.sampson@edcgov.us](mailto:bret.sampson@edcgov.us)>, [Brian.Robertson@parks.ca.gov](mailto:Brian.Robertson@parks.ca.gov) <[Brian.Robertson@parks.ca.gov](mailto:Brian.Robertson@parks.ca.gov)>, [bsugiyama@edcjsa.org](mailto:bsugiyama@edcjsa.org) <[bsugiyama@edcjsa.org](mailto:bsugiyama@edcjsa.org)>, [carol@elderoptionsca.com](mailto:carol@elderoptionsca.com) <[carol@elderoptionsca.com](mailto:carol@elderoptionsca.com)>, [cecsd@att.net](mailto:cecsd@att.net) <[cecsd@att.net](mailto:cecsd@att.net)>, [cfields@edhfire.com](mailto:cfields@edhfire.com) <[cfields@edhfire.com](mailto:cfields@edhfire.com)>, [cfrost@gardenvalley.org](mailto:cfrost@gardenvalley.org) <[cfrost@gardenvalley.org](mailto:cfrost@gardenvalley.org)>, [christopher.broyhill@smud.org](mailto:christopher.broyhill@smud.org) <[christopher.broyhill@smud.org](mailto:christopher.broyhill@smud.org)>, Christopher J. 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<msumersille@marshallmedical.org>, mvbergman@gmail.com <mvbergman@gmail.com>, nick.meyer@tahoe.ca.gov <nick.meyer@tahoe.ca.gov>, Nicole Ebrahimi-Nuyken <Nicole.Ebrahimi-Nuyken@edcgov.us>, NuttallK@morerehab.org <NuttallK@morerehab.org>, pjones@edcoe.org <pjones@edcoe.org>, President@AudubonHillsCSD.org <President@audubonhillscsd.org>, Rebecca.Howard@edcgov.us <Rebecca.Howard@edcgov.us>, rkohlstedt@ssband.org <rkohlstedt@ssband.org>, rollinghillscsdgm@gmail.com <rollinghillscsdgm@gmail.com>, sbarclay@tcpud.org <sbarclay@tcpud.org>, Schlagl@edso.org <Schlagl@edso.org>, Michael Seligsohn <seligsom@edso.org>, shawn@meeksbayfire.com <shawn@meeksbayfire.com>, stephen@lakevalleyfire.org <stephen@lakevalleyfire.org>, sthomsen@stpud.us <sthomsen@stpud.us>, stirlingb@eldofire.com <stirlingb@eldofire.com>, susiedavies@morerehab.org <susiedavies@morerehab.org>, tcutler@ltusd.org <tcutler@ltusd.org>, thardy@bartonhealth.org <thardy@bartonhealth.org>, Thea A. Graybill <Thea.Graybill@edcgov.us>, themorans2@att.net <themorans2@att.net>, thomas.meyer@edcgov.us <thomas.meyer@edcgov.us>, Todd Lenkin <todd.lenkin@edcgov.us>, treasurer@holidaylakecsd.org <treasurer@holidaylakecsd.org>, trlryder@pacbell.net <trlryder@pacbell.net>, twarecatherine@yahoo.com <twarecatherine@yahoo.com>, Jeffrey Whitlock <whitlockj@edso.org>, Surveyor Department <surveyor@edcgov.us>, admin@pioneerfire.org <admin@pioneerfire.org>, alvaradog@eldofire.com <alvaradog@eldofire.com>, AQ-AQMD <aqmd@edcgov.us>, EMD Info <emd.info@edcgov.us>, geneblackmun@comcast.net <geneblackmun@comcast.net>, gfcSDjessi@gmail.com <gfcSDjessi@gmail.com>, gm@rollinghillscsd.org <gm@rollinghillscsd.org>, info@foodbankedc.org <info@foodbankedc.org>

El Dorado County Hazard Mitigation Planning Committee Participants & Stakeholders,

The El Dorado County Sheriff's Office of Emergency Services and the WSP Team is very pleased to provide the 2024 El Dorado County Multi-Jurisdictional Hazard Mitigation Plan (MJHMP) update for public review. We want to thank everyone for their input and collaboration in developing the MJHMP update, and particularly the smaller Local Planning Teams (or LPTs) working on the plan update guides, data collection, risk assessment review, and annexes. We also want to thank those stakeholders that joined us last Thursday evening for the second public workshop.

This email is a reminder to provide your comments on the draft plan by the end of the day **tomorrow, Wednesday, April 24, 2024**. For agencies or organizations with multiple departments and representatives, it would be much appreciated if you could provide a single set of consolidated comments.

2024 El Dorado County Draft MJHMP is available here:

[https://www.edcgov.us/Government/sheriff/Documents/EIDoradoCounty\\_MJHMP\\_2024\\_Public\\_Review\\_Draft\\_04.11.2024.pdf](https://www.edcgov.us/Government/sheriff/Documents/EIDoradoCounty_MJHMP_2024_Public_Review_Draft_04.11.2024.pdf)

City of Placerville Annex is available here:

[https://www.edcgov.us/Government/sheriff/Documents/Annex\\_A\\_City\\_of\\_Placerville\\_04.18.24.pdf](https://www.edcgov.us/Government/sheriff/Documents/Annex_A_City_of_Placerville_04.18.24.pdf)

Cameron Park Community Services District Annex is available here:

[https://www.edcgov.us/Government/sheriff/Documents/Annex\\_B\\_CP\\_CSD\\_04.16.24.pdf](https://www.edcgov.us/Government/sheriff/Documents/Annex_B_CP_CSD_04.16.24.pdf)

El Dorado County Office of Education Annex is available here:

[https://www.edcgov.us/Government/sheriff/Documents/Annex C EDCOE 04.16.24.pdf](https://www.edcgov.us/Government/sheriff/Documents/Annex_C_EDCOE_04.16.24.pdf)

Georgetown Divide Public Utilities District Annex is available here:

[https://www.edcgov.us/Government/sheriff/Documents/Annex D GDPUD 04.15.24.pdf](https://www.edcgov.us/Government/sheriff/Documents/Annex_D_GDPUD_04.15.24.pdf)

If you have any questions, please reach out to me or Scott Bare.

Kind regards,

Juliana



**Juliana R. Prosperi, AICP, LEED AP, ENV SP**

Assistant Vice President | Environmental Scientist

Environmental Planning Director

*She/Her/Hers*

T+ 1 916 636-3200

M+ 1 303 503-7794

WSP USA

10940 White Rock Road, Suite 190

Rancho Cordova, CA 95670

[wsp.com](http://wsp.com)

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8028

Form 941 for 2024: Employer's QUARTERLY Federal Tax Return
Department of the Treasury -- Internal Revenue Service

950124
OMB No. 1545-0029

Employer identification number (EIN)
Name (not your trade name) Rolling Hills Community Services District
Trade name (if any)
Address 360 Fair Lane
Placerville CA 95667

Report for this Quarter of 2024
[Check one.]
[X] 1: January, February, March
[ ] 2: April, May, June
[ ] 3: July, August, September
[ ] 4: October, November, December
Go to www.irs.gov/Form941 for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico can skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1 0
2 Wages, tips, and other compensation 2
3 Federal income tax withheld from wages, tips, and other compensation 3
4 If no wages, tips, and other compensation are subject to social security or Medicare tax [X] Check here and go to line 6.
5a Taxable social security wages . . . Column 1 x 0.124 = Column 2
5b Taxable social security tips . . . Column 1 x 0.124 = Column 2
5c Taxable Medicare wages & tips . . . Column 1 x 0.029 = Column 2
5d Taxable wages & tips subject to Additional Medicare Tax withholding . . . Column 1 x 0.009 = Column 2
5e Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d . . . 5e
5f Section 3121(q) Notice and Demand--Tax due on unreported tips (see instructions) . . . 5f
6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . . 6
7 Current quarter's adjustment for fractions of cents . . . 7
8 Current quarter's adjustment for sick pay . . . 8
9 Current quarter's adjustments for tips and group-term life insurance . . . 9
10 Total taxes after adjustments. Combine lines 6 through 9 . . . 10
11 Qualified small business payroll tax credit for increasing research activities. Attach Form 8974 11
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10 . . . 12
13 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter 13
14 Balance due. If line 12 is more than line 13, enter the difference and see instructions . . . 14
15 Overpayment. If line 13 is more than line 12, enter the difference . . . Check one: [ ] Apply to next return, [ ] Send a refund.

Name (not your trade name)

Rolling Hills Community Services District

Employer identification number (EIN)



Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: [X] Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you're a monthly schedule depositor, complete the deposit schedule below; if you're a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

[ ] You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1 [ ]

Month 2 [ ]

Month 3 [ ]

Total liability for quarter [ ]

Total must equal line 12.

[ ] You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

17 If your business has closed or you stopped paying wages . . . . . [ ] Check here and enter the final date you paid wages [ ] / [ ] / [ ]; also attach a statement to your return. See instructions.

18 If you're a seasonal employer and you don't have to file a return for every quarter of the year . . . . . [ ] Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

[ ] Yes. Designee's name and phone number [ ] [ ]

Select a 5-digit personal identification number (PIN) to use when talking to the IRS. [ ] [ ] [ ] [ ] [ ]

[ ] No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here

[Handwritten signature]

Print your name here

Tim Moore

Print your title here

Payroll Manager

Date

4/18/24

Best daytime phone

530-621-5485

Paid Preparer Use Only

Check if you're self-employed . . . . . [ ]

Preparer's name

[ ]

PTIN

[ ]

Preparer's signature

[ ]

Date

[ ] / [ ] / [ ]

Firm's name (or yours if self-employed)

[ ]

EIN

[ ]

Address

[ ]

Phone

[ ]

City

[ ]

State

[ ]

ZIP code

[ ]

5028

# PRODUCTION



## QUARTERLY 941 REPORT

FICA: 1000 TO 1000                      Summary for qtr 1, 2024  
    Medicare: 1100 TO 1101                      FIT: 3000 TO 3000

FIT-Gross-Wages:	.00	
FIT-Withheld:		.00
FICA-Gross-Wages:	.00	
	X 12.40%	
	-----	
	.00	
FICA-Gross-Tips:	.00	
	X 12.40%	
	-----	
	.00	
Med-Gross-Wages:	.00	
	X 2.90%	
	-----	
	.00	
High-Earner-Med-Gross-Wages: (Threshold: \$ 200,000.00)	.00	
	X .90%	
	-----	
	.00	
Sick-Leave-Wages:	.00	
	X .00%	
	-----	
	.00	
Family-Leave-Wages:	.00	
	X .00%	
	-----	
	.00	
Total FICA/MED Taxes:		.00
Total FIT/FICA/MED Taxes:		.00
Advanced-EIC:		.00
Total employees in the pay period including March 12:		0

\*\* END OF REPORT - Generated by Amber Fahlbusch \*\*



ROLLING HILLS COMMUNITY SERVICES DISTRICT

Page: 1

**Quarterly Contribution Return and Report of Wages (DE 9)**

Quarter Ended: March 31, 2024

A. No Wages Paid This Quarter	[X]			
B. Out of Business/No Employees	[ ]			
C. Total Subject Wages Paid This Quarter				\$0.00
D. Unemployment Insurance (UI)	(Total employee wages up to 7,000.00 per employee per calendar year)			
UI Rate %		UI Taxable Wages		
3.40	x	\$0.00	=	\$0.00
E. Employment Training Tax (ETT)				
ETT Rate %		ETT Taxable Wages		
0.10	x	\$0.00	=	\$0.00
F. State Disability Insurance	(Total employee wages)			
SDI Rate %		SDI Taxable Wages		
1.10	x	\$0.00	=	\$0.00
G. California Personal Income Tax (PIT) Withheld				\$0.00
H. Subtotal				\$0.00
I. Less:	(Contributions and Withholdings Paid for the Year) (DO NOT Include Penalty and Interest Payments)			\$0.00
J. Total Taxes Due or Overpaid	(Item H minus Item I)			\$0.00



Date Requested: April 19, 2024  
Account Number: [REDACTED]

ROLLING HILLS COMMUNITY SERVICES DISTRICT

**Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C)**

Quarter Ended: March 31, 2024

A. Employees full-time and part-time who worked during or received pay subject to UI for the payroll period which includes the 12th of the month.

- B. Reporting Voluntary DI wages
- C. No Payroll
- D. Out of Business

<u>1st Month</u>	<u>2nd Month</u>	<u>3rd Month</u>
0	0	0

E. SSN	F. First Name	MI	Last Name	G. Total Subject Wages	H. Total PIT Wages	I. Total PIT Withheld	Wage Code
<b>M. Grand Total Subject Wages</b>				<b>N. Grand Total PIT Wages</b>		<b>O. Grand Total PIT Withheld</b>	
0.00				0.00		0.00	

County of El Dorado  
Office of Auditor-Controller

To: All Special Districts, Courts & EDCOE  
From: Melanie Young, Accounting Division Manager  
Date: 04/26/24  
Subject: FY23/24 AP Year-end Process



**The General Ledger close for Fiscal Year (FY) 23/24 is scheduled for August 29, 2024. The following memo contains specific instructions and deadlines that must be met to close FY 23/24 as scheduled.**

1. **AP Year-end Due Dates and Schedule for FY23/24 Documents:**

To close the fiscal year as scheduled, it is imperative to adhere to the due dates outlined below. Please note that the Auditor's Office reserves the right to change these dates if modifications are necessary to complete the fiscal year-end process. In order to assist in a smooth fiscal year-end close, please submit documents for processing as soon as possible. **Please do not wait until the due dates to submit FY23/24 documents. NOTE: DUE DATES ARE WHEN DOCUMENTS ARE REQUIRED TO BE IN THE AUDITOR'S OFFICE WORKFLOW.**

**FY22/23 CLOSE: IMPORTANT DATES:**

Payroll Split (100/0)	7/05/24
FY23/24 Invoices	8/05/24 5PM
FY23/24 Journals	8/05/24 5PM
FY 23/24 Soft Close (AU complete all 23/24 postings)	8/26/24 8PM
Report General Ledger errors by	8/27/24 5PM
FY 23/24 CLOSE	8/29/24 6AM

Every attempt should be made to submit all FY23/24 AP documents to the Auditor's Office prior to the due dates identified above. If too many AP documents are submitted close to the due dates, the close may be delayed. **Please plan and submit your FY 23/24 work to the Auditor's Office as soon as reasonably possible.**

**If your department will be late with any FY23/24 AP documents, please have your department contact both Joe Harn and me in writing.**

**Claim forms should be clear as to which fiscal year they need to be processed in. The easiest way is to write at the top of the claim form either "FY23/24" or "FY24/25."**

**Processing of FY24/25 Accounts Payable Documents:**

All services provided after June 30, 2024 are to be recorded in FY24/25. If any of these payments are due before the end of June, such as rent, please process the invoice in FY23/24 and accrue the expenditure as a "prepay". **Please identify all prepays when processing invoices by inputting "PREPAY" in the description.**

For those districts using EDC Payroll, please refer to the following information below regarding the payroll split.

**PAYROLL SPLIT:**

The Auditor's Office will be processing pay period 14 utilizing a 100/0 percentage split. Pay period 14 will process on 7/5/24. The system will automatically process the payroll journal into two fiscal years utilizing a 100/0 percentage split. Specifically, the split will automatically accrue 100% of your expenses to FY23/24 as liabilities and record the cash disbursement in FY24/25.

**DEPOSITS:**

Deposits are always processed on the day they are received so it is important to indicate which FY the funds are for. If a deposit is for FY24/25 but being deposited in June, please include "FY24/25" in the description. They will be accrued if needed and journaled to the correct year based on the information entered on the deposit. In the month of July, if the revenue should be recorded in FY23/24, please include "FY23/24" in the description. The Auditor's Office will journal the revenue from 24/25 to 23/24.

**Close is scheduled for August 29, 2024. This means that June's monthly reports will not be sent out until at least September 3rd or shortly after the FY close.**


**I hope everyone has a smooth close!**

**Linda Stone**

---

**To:** 5/1/2024 Mail  
**Subject:** FW: El Dorado Hills APAC May 8, 2024 6:30PM Meeting Agenda

From: El Dorado Hills APAC <[info@edhapac.org](mailto:info@edhapac.org)>  
Date: Wed, May 1, 2024, 5:29 PM  
Subject: El Dorado Hills APAC May 8, 2024 6:30PM Meeting Agenda  
To: <[gm@rollinghillscsd.org](mailto:gm@rollinghillscsd.org)>



**El Dorado Hills**  
**Area Planning Advisory Committee**  
**HYBRID In-person/Virtual Meeting**  
**Wednesday May 8, 2024**  
**6:30PM**  
**EDH Fire Station 85**  
**1050 Wilson Blvd.**  
**Join Zoom Meeting:**

<https://us02web.zoom.us/j/84344813415>

**PHONE IN OPTION (669) 900-9128 Meeting ID: 843 4481 3415**



El Dorado Hills APAC is holding our meeting in both in-person and virtual formats. The El Dorado Hills Fire Department is graciously hosting our meeting at the Station 85 Meeting Room located at :

**1050 Wilson Blvd. El Dorado Hills, CA 95762**

We welcome your participation in-person or virtually via ZOOM!

### **Supervisor Communications**

**District 1 Supervisor John Hidahl**

**District 2 Supervisor George Turnboo**

### **Project Updates**

- **EDH APAC Standing  
Transportation  
Subcommittee Update**
- **EDH APAC Standing  
Environmental  
Subcommittee Update**

- UPDATE \*Notification – No Review\* EDH Area Projects - Informational only: NO ACTION
- [Village Of Marble Valley Specific Plan A14-0004, Z14-0006, SP12-0003, DA14-0002, PD14-0005](#) DEIR release – subcommittee members needed
- [Lime Rock Valley Specific Plan A14-0002, Z14-0003, SP12-0001, DA14-0004, PD14-0003](#) DEIR Release Pending – subcommittee members needed
- [Bass Lake Family Apartments PA24-0004](#) TAC Meeting June 3, 2024
- Located at Bass Lake Rd & Foxmore Lane utilize SB 330 and AB 2011 to provide a 100% affordable housing project of 124 reserved for low-income households and two (2) manager’s units. The project includes five buildings totaling 122,508 sq. ft. The proposed project is 100% affordable and eligible for Density Bonus Concessions.
- [PA23-0015 Community for Health and Independence](#) Update of BOS April 23, 2024 J6 Pre-Application Presentation

PUBLIC COMMENTS can be submitted at the meeting in person or virtually OR submitted in advance of the meeting via EMAIL. Emailed questions MUST be received by 4PM the MONDAY PRIOR to the meeting date.

Item 4.c

**Linda Stone**

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**To:** 4/7/2024 Mail  
**Subject:** FW: Tree in front

From: **Robert Rusine** <[ritterbikeguy@yahoo.com](mailto:ritterbikeguy@yahoo.com)>  
Date: Sun, Apr 7, 2024, 10:32 AM  
Subject: Tree in front  
To: <[csdclerk@gmail.com](mailto:csdclerk@gmail.com)>

At Shadow Hills, when entering, on right side, a tree is dying because of infestation of wisteria from the resident.

Might the Board please consider saving that nice tree by whacking that neighbor's invasion?

Sincerely,

Robert Rusine  
300 Kohli Court  
EDH

Sent from my iPad



## Linda Stone

---

**To:** 4/19/2024 Mail  
**Subject:** FW: Trees in Stonebriar Park

From: **Karalene Boyle** <[karaleneboyle@gmail.com](mailto:karaleneboyle@gmail.com)>  
Date: Fri, Apr 19, 2024, 4:14 PM  
Subject: Trees in Stonebriar Park  
To: <[csdclerk@gmail.com](mailto:csdclerk@gmail.com)>

Hi Linda Stone,

Butch and Gordon told me to reach out to you.

I live at 1109 Berkshire Drive. I have a tree from Stonebriar park that is growing into my hedge and also has branches growing over my fence. I love the Stonebriar park trees of course! But I am concerned that one of the trees is getting overgrown and that its branches need trimming back before it falls on my property/damages fence etc.

I'm happy to send photos or speak over the phone. I've tried to submit a message via the Rollinghills website, but I never got a response (in over a year). This isn't urgent, but I would like someone to check it out before my hedge is further damaged and certainly before the storms next winter. Thanks so much!

Karalene Boyle  
408-620-2202  
[karaleneboyle@gmail.com](mailto:karaleneboyle@gmail.com)  
1109 Berkshire Drive, EDH, 95762

## Linda Stone

---

**To:** 4/20/2024 Mail  
**Subject:** FW: EVO ROAD in Stoenbriar ALERT  
**Attachments:** 7ac8ecf6.png

From: **Stephanie Haley** <[stephanie.haley@remax.net](mailto:stephanie.haley@remax.net)>

Date: Sat, Apr 20, 2024, 1:55 PM

Subject: EVO ROAD in Stoenbriar ALERT

To: <[gm@rollinghillscsd.org](mailto:gm@rollinghillscsd.org)>

Cc: Timothy Haley <[timothyhaley57@gmail.com](mailto:timothyhaley57@gmail.com)>, Brenda Collette RHCS D <[brenda@rollinghillscsd.org](mailto:brenda@rollinghillscsd.org)>, Brenda Collette <[brendacollette@gmail.com](mailto:brendacollette@gmail.com)>, Ellen Post <[ellentherapy@msn.com](mailto:ellentherapy@msn.com)>

Hi Mark,

I was just informed that Ellen Post was contacted about another meeting that should and will happen on the revised/updated EVO specifics. I understand Price is still including sidewalks, pavement and lighting? This road was not approved for sidewalks... it is not a cut through road and the Folsom and Eldorado Hills Fire already know the dangers of the paved surfaces turning in to a life hazard connecting to the Prima Road 3 way stop, Mr Tim Halverson ( board member that was forced to step down) worked behind the scenes with PRice to get this road on ANY agenda. No proof the Browns Act was followed at that time. The fire department for FOLSOM has on record this road does NOT need to be paved to create life /death danger for pedestrian and bikes. I want to be contacted as well as ALL of homeowners in Stonebriar before anything is signed off for ELLIOT homes. I appreciate your willingness to alert all homeowners when PRice is asking our CDS to sign and approve anything for him. If you want to contact me direct below is my information. Also, about 6 months ago I was willing to walk flyers around Stonebriar to recruit board members for the vacant seats. If you create a flyer I will use my \$ to print and distribute. I have included my direct neighbor and president of csd on this email so you all know I have major concerns of anything being signed off with NO adjustments to the original EVO plans. I appreciate you keeping us aware of any changes to the meeting agendas especially if MR PRICE asked to be added to our RHCS D agenda.

Sincerely,  
Stephanie Haley

--



**Stephanie Haley**  
**RE/MAX Gold**  
**916-990-5057**  
3905 Park Dr. Suite 110, El Dorado Hills, CA 95762

Email: [stephanie.haley@remax.net](mailto:stephanie.haley@remax.net)  
Website: <https://stephanie-haley.remax.com>  
MLS Website: <http://stephaniehaley.metrolistpro.com>



**Linda Stone**

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**To:** 5/2/2024 Mail  
**Subject:** FW: Water leak across from 4544-4556 dunnwood drive

From: **John Armer** <[armerjo1@yahoo.com](mailto:armerjo1@yahoo.com)>  
Date: Thu, May 2, 2024, 5:56 PM  
Subject: Water leak across from 4544-4556 dunnwood drive  
To: [gm@rollinghillscsd.org](mailto:gm@rollinghillscsd.org) <[gm@rollinghillscsd.org](mailto:gm@rollinghillscsd.org)>

Dear CSD,

The irrigation system is leaking across from 4556 dunnwood drive.

I'll send pictures separately.

Regards,  
John Armer  
4544 dunnwood  
518.222.1167

[Yahoo Mail: Search, Organize, Conquer](#)

Statement of Interest and Qualification

Rolling Hills Community Services District  
Board of Directors

April 12, 2024

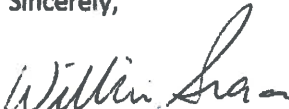
Dear Rolling Hills CSD Board;

As a resident of our collective community, and having resided in the Shadow Hills development since December 2001, this letter serves as my request for consideration for appointment to one of the current vacancies in the role of Director for the RHCS D.

I had previously served as a RHCS D Director for approximately 2 years, and enjoyed that time in contributing to our community and its growth.

If selected, I look forward to once again supporting the continued efforts of the Board in keeping our communities moving in a positive direction for the benefit of all our residents.

Sincerely,

  
William Grava

Item 5.a

April 17, 2024

Dear Board of Directors of the Rolling Hills Community Services District,

I wish to be considered for one of the vacancies on the board of RHCS D. As a voter in the district and a resident of the Rolling Hills Community, I would like to become more active in the neighborhood and contribute towards a positive impact in our community.

I believe I would be a great fit to help exercise good independent judgment on behalf of the interests of RHCS D.

Thank you for your consideration.

David Gagetta

3115 Montrose Way

El Dorado Hills, CA 95762

[gagetta.david@gmail.com](mailto:gagetta.david@gmail.com)

209-743-6662

## ROLLING HILLS COMMUNITY SERVICES DISTRICT MEMORANDUM

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**TO:** Linda Stone, Board Clerk/Secretary  
**FROM:** Sara Mares, Director  
**DATE:** April 2, 2024  
**SUBJECT:** Revenue Modeling Scenarios

---

### Purpose

The Rolling Hills Community Services District (the “CSD”) has requested a comprehensive evaluation of options to increase revenue to support the CSD’s forecasted budget deficits in the near term. The CSD currently receives revenue from general property tax, a benefit assessment and some interest earnings on funds. The benefit assessment was approved in 1987 and is a fixed \$200 rate per parcel that does not have an inflator. Revenue from the benefit assessment has remained mostly static over time. Previous attempts to increase the benefit assessment have failed. Costs, however, have increased considerably over time, outpacing increases in CSD revenues. This has led to maintenance of improvements throughout the CSD being deferred, infrastructure needing repair and replacement. The CSD has “lived within its means” for many years, utilizing cost saving/avoidance strategies to maintain a balanced budget.

The CSD is empowered to provide road maintenance services, drainage, street lighting and landscaping, weed abatement, and parks and recreation services. Portions of the CSD contain privately owned roads which are maintained by a Homeowners’ Association. The CSD is surrounded on three sides by the El Dorado Hills Community Services District which provides park and recreation services but not road maintenance services. The El Dorado County Local Agency Formation Commission last conducted a municipal services review of the CSD in 2018.

### Revenue Needs

The CSD responsibilities include maintenance and operation of streets and roads, bridges, open space, lighting and culverts and parks and recreation services. The CSD currently funds these activities through revenue consisting of property taxes, a benefit assessment and interest earned on funds. For fiscal year 2023/24, the CSD budgeted revenue and expenditure was approximately \$197,000. The budget currently allows the CSD to provide very basic levels of operations and maintenance with no funds going towards capital improvements or reserves.

With aging infrastructure and ongoing maintenance needs along with the increased costs of labor, services and materials, the CSD must first identify the revenue needed to sustain its mission. To help with

identifying the overall revenue need, the CSD engaged Association Reserves to perform a “Full” Reserve Study in August 2018 (the “Reserve Study”). While it expired in June 2019, it is worth noting that the recommendation in the Reserve Study was to contribute \$216,000 to reserve in 2018 and make an ongoing and increasing reserve contribution over the following 30 years to arrive at a fully funded reserve. With current CSD revenues at approximately \$197,000, and no funds yet contributed to reserves, the revenue need is approximately \$220,000 initially with a 3% annual escalator. This would allow the CSD to begin building needed reserves as well as fund periodic capital replacement and needed repairs as reserves are accumulated over time. If CSD revenues are not augmented from their current level, maintenance will be deferred further, and the improvements will fall into a state of disrepair.

Bringing forward the estimated reserve expenses from the Reserve Study to begin in fiscal year 2025/26 when a parcel tax might first be collected (), the table below illustrates potential reserve accumulation over a 30 year term should a new parcel tax generating \$220,000 initially with a 3% annual escalator be approved by voters in November 2024:

Internal Draft

Revenue Need			
Fiscal Year Ending	Reserve Starting Balance	Parcel Tax Revenue	Estimated Reserve Expenses <sup>(1)</sup>
2026	\$0	\$220,000	\$426,950
2027	(206,950)	226,600	50,419
2028	(30,769)	233,398	59,410
2029	143,219	240,400	315,252
2030	68,367	247,612	46,146
2031	269,833	255,040	41,734
2032	483,139	262,692	163,227
2033	582,604	270,572	245,298
2034	607,878	278,689	595,952
2035	290,615	287,050	107,252
2036	470,413	295,662	675,856
2037	90,219	304,531	60,837
2038	333,914	313,667	109,071
2039	538,510	323,077	73,794
2040	787,793	332,770	597,397
2041	523,166	342,753	142,944
2042	722,975	353,035	143,541
2043	932,469	363,626	1,369,384
2044	(73,288)	374,535	165,987
2045	135,260	385,771	71,894
2046	449,137	397,344	65,020
2047	781,462	409,265	307,042
2048	883,685	421,543	116,882
2049	1,188,345	434,189	132,724
2050	1,489,810	447,215	1,455,481
2051	481,544	460,631	85,845
2052	856,330	474,450	225,256
2053	1,105,524	488,684	203,803
2054	1,390,405	503,344	637,989
2055	1,255,760	518,444	84,836
<b>Total</b>		<b>\$10,466,591</b>	<b>\$8,777,223</b>

(1) From the "Full" Reserve Study prepare by Association Reserves. Amounts moved to begin in FY 2025/26 but have not otherwise been updated to reflect current costs of work.

### Property Data Summary

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Parcel Summary		
Land Use	# of Parcels	Building Square Foot
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Vacant	2	0
Exempt	26	0
<b>Total</b>	<b>423</b>	<b>1,268,825</b>

The parcels classified as Exempt are parcels owned by public agencies, homeowner's associations or are private roadways. These parcels do not typically receive a property tax bill and would not usually be taxed as part of either a parcel tax.

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As identified above, a new parcel tax of \$220,000 would allow for both the funding of reserves as well as the ability to address repairs and maintenance of the CSD's aging infrastructure. Recognizing that the rate associated with the \$220,000 revenue target is likely higher than would be approved by voters, NBS evaluated revenue targets ranging from \$80,000 to \$220,000 in \$20,000 increments. Polling and/or voter surveys would help to inform what rate voters would be likely to approve at the required two-thirds threshold.

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**Bonding Capacity**

Should a parcel tax be approved that provides the CSD with additional revenue, it may be helpful to consider issuing debt, which would allow for more work to be completed more quickly. The cash infusion of bond financing means not waiting for funds to be collected each year to fund work on a pay as you go basis. With a parcel tax used as a dedicated revenue stream (either partially or fully), the CSD may issue revenue bonds. Parcel tax revenue (either a portion or all) would repay the bonded indebtedness, and bond proceeds would fund project work. While the parcel tax must be approved by a two-thirds affirmative vote,

there is no additional authorization from voters required for the revenue bond, only authorization by the CSD Board.

Should the CSD wish to leverage the parcel tax revenue for capital projects by dedicating that funding to a revenue bond, the following estimated bond amounts may be realized. This analysis assumes a bond term of 30 years, an interest rate of 5.5%, annual administration costs of 5% and bond coverage of 110%. It also assumes the parcel tax revenue has a 3% annual inflator.

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Revenue Target	Estimated Bond Proceeds
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### Recommendation

Based on all of the documentation and information we have reviewed, it is clear to NBS that the CSD must augment current revenues to continue to operate and provide the services for which it was established at a satisfactory level. Given the relatively homogenous composition of the property within the CSD, the parcel tax is the most straightforward funding tool that would allow for either funding needed work on a pay as you go basis or issuing debt to complete some larger projects in a shorter time period.

NBS recommends polling or surveying the community to better understand voters willingness to pay for the services. Doing so would inform the tax rate that has the potential to be approved by the requisite two-thirds of ballots cast in the election. The poll or survey can also be used to gather information about which work is the highest priority for the community.

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In comparison to a City, the CSD has rather limited options when it comes to revenue tools. Special taxes (parcel tax and Community Facilities District), special assessments (a variety of special assessments acts are included), fees for service and standby charges for water and/or sewer service are allowable revenue raising options beyond any share of general property tax allocated to the CSD.

#### Special Taxes

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provides to property (as described below for special assessments) or taxpayers. Typically, the special tax is levied on a per parcel basis or according to a selected set of property characteristics such as parcel area, land use, building square footage or a combination of these and/or other characteristics. Special Taxes cannot be imposed on a property value basis. Publicly owned property is typically exempt. The successful establishment of a special tax requires approval of 2/3 of the registered voters voting in the election. Each voter has one vote regardless of their weighted share of the proposed special tax levy.

### ***Special Assessments***

Special Assessments, also known as a Special Benefit Assessments, describes a family of charges levied against a parcel of land related to the proportional special benefit that is generated by the underlying public service or improvement project. By law, benefit assessments cannot be based on the value of property. Instead, each district establishes a benefit formula and each parcel in the service area is assessed according to the special benefit it receives from the services and/or improvements. The governing body of the entity levying the assessment, as well as an engineer, must make a finding of special benefit in order to validate this process. The assessment amount is limited to the proportional special benefit of the improvement or service provided to each assessed property and benefiting publicly owned property is not exempt from assessments.

Special Assessments are approved by a protest ballot proceeding. Each property owner's ballot is weighted by the amount of the assessment assigned to that owner's property. Of the property owner ballots returned, if a majority of the weighted ballots oppose the assessment, a majority protest exists, and the assessment may not be imposed.

### ***User/Regulatory Fees***

User fees are for the use of public goods and services, while regulatory fees are those fees paid to enforce certain powers of the public agency for the public good. User fees are charges collected for a service provided or required due to the request or voluntary action of an individual/entity, while regulatory fees are those imposed to recover costs associated with a local government agency's power to govern certain activities. Examples of common types of fees include recreational classes and community sports programs. In most cases, the only legal limitation to the establishment of user and regulatory fees is that they may not exceed the estimated and reasonable costs incurred to provide the service for which the fee is charged.

These fees represent cost recovery opportunities entirely within CSD's control. Fees can be implemented or modified upon public hearing.

### ***Funding Mechanism Considerations***

In order to evaluate and model a special assessment with precision, a full general and special benefit analysis must be completed, which is an involved process outside the scope of service of this engagement. However, in reviewing the general location of the improvements to be operated and maintained along with the property and land uses it is estimated that the share of total general benefit would be relatively small. Further, an assessment methodology would typically use multiple factors such as trip generation which take into account land use and proximity to improvements as examples, which is likely to result in the ultimate assessment per parcel being different for various parcels within the assessment district. CSD

and other public agency owned-property, unless it is the actual improvement being operated and maintained, would also generally be subject the special assessment.

Modeling for the parcel tax and CFD would look substantially similar given the homogenous nature of the land uses within the CSD, with the exception that utilizing a CFD would allow for zones to be created wherein different rates may be charged. Modeling for the parcel tax, which is also representative of a CFD without zones, is shown below. An important consideration for the special tax is the relatively high hurdle of obtaining a yes vote from 2/3 of registered voters who vote in the election.

NBS notes that the CSD has a fee schedule posted on its agency website, however neither the budget or recent audited financial statements show revenue related to collection of fees. While this is not likely to generate a significant amount of revenue, it may be a component of an overall program to increase CSD funding.

Internal Draft

## ROLLING HILLS COMMUNITY SERVICES DISTRICT MEMORANDUM

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**TO:** Linda Stone, Board Clerk/Secretary  
**FROM:** Sara Mares, Director  
**DATE:** ~~February 20, 2024~~ April 2, 2024  
**SUBJECT:** Revenue Modeling Scenarios

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### Purpose

The Rolling Hills Community Services District (the "CSD") has requested a comprehensive evaluation of options to increase revenue to support the CSD's forecasted budget deficits in the near term. The CSD currently receives revenue from general property tax, a benefit assessment and some interest earnings on funds. The benefit assessment was approved in 1987 and is a fixed \$200 rate per parcel that does not have an inflator. Revenue from the benefit assessment has remained mostly static over time. Previous attempts to increase the benefit assessment have failed. Costs, however, have increased considerably over time, outpacing increases in CSD revenues. This has led to maintenance of improvements throughout the CSD being deferred, infrastructure needing repair and replacement. The CSD has "lived within its means" for many years, utilizing cost saving/avoidance strategies to maintain a balanced budget.

The CSD is empowered to provide road maintenance services, drainage, street lighting and landscaping, weed abatement, and parks and recreation services. Portions of the CSD contain privately owned roads which are maintained by a Homeowners' Association. The CSD is surrounded on three sides by the El Dorado Hills Community Services District which provides park and recreation services but not road maintenance services. The El Dorado County Local Agency Formation Commission last conducted a municipal services review of the CSD in 2018.

~~This evaluation includes modeling for a new parcel tax.~~

### Revenue Needs

The CSD responsibilities include maintenance and operation of streets and roads, bridges, open space, lighting and culverts and parks and recreation services. The CSD currently funds these activities through revenue consisting of property taxes, a benefit assessment and interest earned on funds. For fiscal year 2023/24, the CSD budgeted revenue and expenditure was approximately \$197,000. The budget currently allows the CSD to provide very basic levels of operations and maintenance with no funds going towards capital improvements or reserves.

With aging infrastructure and ongoing maintenance needs along with the increased costs of labor, services and materials, the CSD must first identify the revenue needed to sustain its mission. To help with identifying the overall revenue need, the CSD engaged Association Reserves to perform a “Full” Reserve Study in August 2018 (the “Reserve Study”). While it expired in June 2019, it is worth noting that the recommendation in the Reserve Study was to contribute \$216,000 to reserve in 2018 and make an ongoing and increasing reserve contribution over the following 30 years to arrive at a fully funded reserve. With current CSD revenues at approximately \$197,000, and no funds yet contributed to reserves, the revenue need is approximately \$220,000 initially with a 3% annual escalator. This would allow the CSD to begin building needed reserves as well as fund periodic capital replacement and needed repairs as reserves are accumulated over time. If CSD revenues are not augmented from their current level, maintenance will be deferred further, and the improvements will fall into a state of disrepair.

Bringing forward the estimated reserve expenses from the Reserve Study to begin in fiscal year 2025/26 when a parcel tax might first be collected, ~~(without updating such estimated expenses to reflect current costs of repair and replacement)~~, the table below illustrates potential reserve accumulation over a 30 year term should a new parcel tax generating \$220,000 initially with a 3% annual escalator be approved by voters in November 2024:

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Revenue Need			
Fiscal Year Ending	Reserve Starting Balance	Parcel Tax Revenue	Estimated Reserve Expenses <sup>(1)</sup>
2026	\$0	\$220,000	\$426,950
2027	(206,950)	226,600	50,419
2028	(30,769)	233,398	59,410
2029	143,219	240,400	315,252
2030	68,367	247,612	46,146
2031	269,833	255,040	41,734
2032	483,139	262,692	163,227
2033	582,604	270,572	245,298
2034	607,878	278,689	595,952
2035	290,615	287,050	107,252
2036	470,413	295,662	675,856
2037	90,219	304,531	60,837
2038	333,914	313,667	109,071
2039	538,510	323,077	73,794
2040	787,793	332,770	597,397
2041	523,166	342,753	142,944
2042	722,975	353,035	143,541
2043	932,469	363,626	1,369,384
2044	(73,288)	374,535	165,987
2045	135,260	385,771	71,894
2046	449,137	397,344	65,020
2047	781,462	409,265	307,042
2048	883,685	421,543	116,882
2049	1,188,345	434,189	132,724
2050	1,489,810	447,215	1,455,481
2051	481,544	460,631	85,845
2052	856,330	474,450	225,256
2053	1,105,524	488,684	203,803
2054	1,390,405	503,344	637,989
2055	1,255,760	518,444	84,836
<b>Total</b>		<b>\$10,466,591</b>	<b>\$8,777,223</b>

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