

AGENDA
EL DORADO HILLS COUNTY WATER DISTRICT
(FIRE DEPARTMENT)
BOARD OF DIRECTORS
SEVEN HUNDRED SEVENTY SECOND MEETING
Thursday, December 21, 2017
6:00 p.m.
(1050 Wilson Blvd., El Dorado Hills, CA)

- I. Call to Order and Pledge of Allegiance
- II. Consent Calendar (All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item.)
 - A. Approve Minutes of the 769th Special Board meeting held November 16, 2017
 - B. Approve Minutes of the 770th Board meeting held November 16, 2017
 - C. Approve Financial Statements for November 2017

End Consent Calendar
- III. Presentation
 - A. Introduction of new Firefighters
 - B. Presentation by SCI Consulting on Nexus Study setting of Development Fees
- IV. Oral Communications
 - A. EDH Professional Firefighters
 - B. EDH Firefighters Association
 - C. Any person wishing to address the Board on any item that is not on the Agenda may do so at this time. No action may be taken on off-agenda items unless authorized by law. Comments shall be limited to three minutes per person and twenty minutes for all comments unless otherwise authorized by the Board.
- V. Correspondence
 - A. Email to Chief Roberts from Director Hus on 11/22/17 regarding Memo 17-018 Truck 85 Medic 85 Rotation
- VI. Attorney Items
 - A. Closed Session; Conference with legal counsel pursuant to Government Code Section 54956.9 (d)(2); Pending Litigation; One Potential Matter.
 - B. Closed Session Pursuant to Government Code Section 54956.9(D)(1); Conference with legal counsel regarding pending litigation; One Matter; Thomas and Helen Austin v. The County of El Dorado, et. al.; El Dorado County Superior Court Case No. 21050633
- VII. Committee Reports
 - A. Administrative Committee (Directors Durante and Hartley)
 - B. Finance Committee (Directors Giraudo and Winn)
 - 1. Review and approve proposal from Bartel & Associates
 - C. Ad Hoc Committee Reports
 - 1. Strategic Planning Committee (Directors Hus and Giraudo)
 - a. Public Hearing: Review and approve resolution 2017-32 approving the fire impact fee nexus study and requesting the El Dorado County BOS adopt and implement the proposed fire impact fee program on behalf of the department.
 - 2. Communications Committee (Directors Durante and Winn)
 - 3. Training Facility Committee (Directors Hartley and Durante)

4. CSD/Fire Collaboration Committee (Directors Giraudo and Durante)
5. Station 91 Building Committee (Directors Durante and Giraudo)
6. Cameron Park CSD/EDH Fire Collaboration Committee (Directors Durante and Hartley)

VIII. Operations Report

- A. Operations Report (Receive and file)
- B. Review and update regarding Joint Powers Authority

IX. Fiscal Items

- A. Receive and File Accountability Act Annual Report (2016/17) for the Latrobe Zone Special Tax
- B. Receive and File OPEB GASB 74/75 Actuarial Report
- C. Review and Approve JPA FY 2018-19 Budget

X. New Business

- A. Solar performance update
- B. Approve resolution 2017-33 authorizing application to the California Director of Industrial Relations for a certificate of consent to self-insure workers' compensation liabilities
- C. Approve resolution 2017-34 authorizing participation in FASIS
- D. Approve resolution 2017-35 attesting to operation as a Fire Protection District
- E. Election of Board President and Vice President for 2018
- F. Reorganization of Committees for 2018
- G. Review and establish meeting dates for 2018

XI. Old Business

- A. Public Hearing: The District will consider adoption of a resolution or resolutions to approve the District's receipt of a transfer of fiscal year 2018-19 base property tax revenue from El Dorado County to District related to the Latrobe annexation area, as authorized by California Revenue and Taxation Code Section 99.02 et seq., effective for the 2018-19 fiscal year and for subsequent fiscal years
(This will be continued to the January 18, 2018 meeting)

XII. Oral Communications

- A. Directors
- B. Staff
- C. Schedule upcoming committee meetings

XIII. Adjournment

Note: Action may be taken on any item posted on this agenda.

This Board meeting is normally recorded.

EL DORADO HILLS COUNTY WATER DISTRICT

SEVEN HUNDRED SIXTY NINTH MEETING OF THE BOARD OF DIRECTORS

Thursday, November 16, 2017

5:30 p.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

I. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

President Hartley called the meeting to order at 5:30 p.m. and Director of Finance Braddock led the Pledge of Allegiance. Directors in attendance: Durante, Giraudo, Hartley, Hus and Winn. Staff in attendance: Chief Roberts and Director of Finance Braddock. Counsel Cook was also in attendance.

II. ORAL COMMUNICATIONS – None

III. ATTORNEY ITEMS

- A. Closed Session; Conference with legal counsel pursuant to Government Code Section 54956.9 (d)(2); Pending Litigation; One Potential Matter.
- B. Closed Session Pursuant to Government Code Section 54956.9(D)(1); Conference with legal counsel regarding pending litigation; One Matter; Thomas and Helen Austin v. The County of El Dorado, et. al.; El Dorado County Superior Court Case No. 21050633

The Board adjourned to discuss Closed Session Item III-A and III-B at 5:31 p.m.

The meeting reconvened at 6:05 p.m. The Board took no action during closed session.

IV. ADJOURNMENT

Director Winn made a motion to adjourn the meeting, seconded by Director Hus, and unanimously carried.

The meeting adjourned at 6:06 p.m.

Approved:

Jessica Braddock, Board Secretary

Jim Hartley, President

EL DORADO HILLS COUNTY WATER DISTRICT

SEVEN HUNDRED SEVENTIETH MEETING OF THE BOARD OF DIRECTORS

Thursday, November 16, 2017

6:00 p.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

I. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

President Hartley called the meeting to order at 6:06 p.m. and Finance Assistant Selling led the Pledge of Allegiance. Directors in attendance: Durante, Giraud, Hartley, Hus, and Winn. Staff in attendance: Chief Roberts and Director of Finance Braddock. Counsel Cook was also in attendance.

II. CONSENT CALENDAR

- A. Approve Minutes of the 767th Board meeting held October 19, 2017**
- B. Approve Minutes of the 768th Special Board meeting held October 26, 2017**
- C. Approve Financial Statements for October 2017**

Director Winn made a motion to approve the consent calendar, seconded by Director Hartley and unanimously carried.

III. PRESENTATION

- A. Presentation to Retired Battalion Chief Russ Hasemeier** – Chief Roberts presented a Resolution of Appreciation to Retired Battalion Chief Russ Hasemeier.
- B. Water rescue incident presentation** – Chief Lilienthal summarized a recent water rescue incident involving an injured citizen on October 4th.

IV. ORAL COMMUNICATIONS

- A. EDH Professional Firefighters** – None
- B. EDH Firefighters Association** – None
- C. Latrobe Advisory Committee** – None
- D. Public Comment** – None

V. CORRESPONDENCE

- A. Email from Richard Ross** – Richard Ross, resident, reiterated his concern contained in the email correspondence about the Chief's authority to speak on behalf of the District.
- B. Email from Sue Hennike** – Chief Roberts stated that Sue Hennike sent an email informing the District of Supervisor Frentzen's motion to discontinue the County's participation in Prop 90.

- VI. ATTORNEY ITEMS** – Counsel Cook updated the Board about a meeting with the County regarding the Latrobe Base Revenue Transfer. He stated it appears the District will be paid all the funds that are owed and the County Board of Supervisors should vote on the topic at its December meeting.

VII. COMMITTEE REPORTS

- A. Administrative Committee (Directors Durante and Hartley) – No report.**
- B. Finance Committee (Directors Giraudo and Winn) – No report.**
- C. Ad Hoc Committee Reports**
 - 1. Strategic Planning Committee (Directors Hus and Giraudo) – No Report.**
 - 2. Communications Committee (Directors Durante and Winn) – No Report.**
 - 3. Training Facility Committee (Directors Hartley and Durante) –**
Counsel Cook suggested that the Department apply for an extension on the use permit for the Training Facility.
 - 4. CSD/Fire Collaboration Committee (Directors Giraudo and Durante) – No report.**
 - 5. Station 91 Building Committee (Directors Durante and Giraudo) –**
Chief Roberts reported that he hopes to have a signed contract for Station 91 by the end of the week and they anticipate the job to take 8 to 10 weeks from the start date.
 - 6. Cameron Park CSD/EDH Fire Collaboration Committee (Directors Durante and Hartley) – No report.**

VIII. OPERATIONS REPORT

- A. Operations Report (Receive and file) –** Director Hus asked for an update on when the Board will start receiving better data in the operations report and Chief Lilienthal explained that until the dispatch system can accurately track turnout times, the data will always be flawed. He added that Firehouse, the program used to collect call data, was bought out and he anticipates platform improvements in the future, but does not expect any increased capabilities in the next year.
- B. Review and update regarding Joint Powers Authority –** Chief Roberts stated that the crews are using the new iPCR system and they are still working toward the fixed rate contract.

IX. FISCAL ITEMS

- A. Receive and file Final 2016-17 Audit Report –** Received and filed.

X. NEW BUSINESS

- A. Review and approve removal of the Deputy Chief Vacation Maximum Accrual Limit –** Chief Roberts explained that it is difficult to take time off at the Chief level before vacation time is lost and asked that the limit be removed for Deputy Chief. Director Hus suggested that the limit be raised to 48 days to continue to encourage employees to take time off.

Director Hartley made a motion to approve an increase of the Deputy Chief Vacation Maximum Accrual Limit to 48 days, seconded by Director Hus, and unanimously carried.

XI. OLD BUSINESS

- A. Approve Resolution 2017-31 to authorize President Hartley to execute grant deed and documents necessary to sale of the 5-acre Business Park property approved at the September Board Meeting** – Counsel Cook explained that Resolution 2017-31 would authorize President Hartley as the signatory for the already Board approved sale of the 5-acre parcel in the Business Park.

Director Hartley made a motion to Approve Resolution 2017-31 to authorize President Hartley to execute grant deed and documents necessary to sale of the 5-acre Business Park property approved at the September Board Meeting, seconded by Director Durante, and unanimously carried. (Roll Call: Ayes: 5; Noes: 0)

XII. ORAL COMMUNICATIONS

- A. Directors** – Director Durante confirmed that the December meeting would be held on December 21 and Director Winn reminded the Board about the upcoming Santa Run.
- B. Staff** – Chief Roberts stated that he met with Blair Aas from SCI Consulting regarding the nexus study to be presented at the December meeting. He also stated he met with Verizon to continue planning for the cell tower at Station 85.
- C. Schedule upcoming committee meetings**

XIII. ADJOURNMENT

Director Hus made a motion to adjourn the meeting, seconded by Director Durante, and unanimously carried.

The meeting adjourned at 7:22 p.m.

Approved:

Jessica Braddock, Board Secretary

Jim Hartley, President

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2017



	FINAL Full Year Budget FY17/18	Actual November 2017	Actual YTD November 30, 2017	Variance YTD Actual to Full Year Budget	(Target 42%) YTD Actual % of Full Year Budget	Notes/Comments
Revenue						
3240 · Tax Revenue						
3260 · Secured Tax Revenue	16,271,887	1,254,864	1,489,505	(14,782,382)		Timing of property tax collection
3270 · Unsecured Tax Revenue	276,634	7,017	261,261	(15,373)		
3280 · Homeowners Tax Revenue	148,380	-	-	(148,380)		
3320 · Supplemental Tax Revenue	251,098	26,465	63,118	(187,979)		
3330 · Sacramento County Revenue	16,200	-	429	(15,771)		
3335 · Latrobe Revenue				-		
3335.2 · Latrobe Special Tax	36,840	4,320	5,130	(31,710)		Timing of collection
3335.3 · Latrobe Base Transfer	180,000	-	-	(180,000)		
3340 · Property Tax Administration Fee	(404,964)	-	-	404,964		Timing of charge from County
Total 3240 · Tax Revenue	16,776,075	1,292,666	1,819,443	(14,956,632)	11%	
3505 · Misc. Revenue, Vacant Lot	-	1,850	(12,097)	(12,097)	0%	Timing of collection
3506 · Misc. Revenue, Fire Prev. Fees	70,000	8,992	43,887	(26,113)	63%	
3510 · Misc. Operating Revenue						
3512 · JPA Revenue	1,028,857	-	418,922	(609,935)	41%	JPA PERS and OPEB Lump Sum Payments billed in Q1
3513 · Rental Income (Cell site)	25,200	2,100	10,500	(14,700)	42%	
3515 · OES/Mutual Aid Reimbursement	560,000	134,758	311,037	(248,963)	56%	Timing of fire season
3520 · Interest Earned	80,000	1,209	39,998	(40,002)	50%	
3510 · Misc. Operating Revenue - Other	20,000	11,465	16,140	(3,860)	81%	
Total 3510 · Misc. Operating Revenue	1,714,057	149,532	796,597	(917,460)	46%	
Total Operating Revenue	\$ 18,560,131	\$ 1,453,040	\$ 2,647,830	\$ (15,912,301)	14%	
3550 · Development Fee						
3560 · Development Fee Revenue	2,500,000	257,111	1,064,341	(1,435,659)	43%	
3561 · Development Fee Interest	-	6,048	24,128	24,128	100%	
Total 3550 · Development Fee	2,500,000	263,159	1,088,468	(1,411,532)	44%	
3570 · Proceeds from Sale of Assets	-	746,749	746,749	746,749	100%	Sale of business park 5-acre parcel
Total Revenue	\$ 21,060,131	\$ 2,462,948	\$ 4,483,047	\$ (16,577,084)	21%	

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2017



	FINAL Full Year Budget FY17/18	Actual November 2017	Actual YTD November 30, 2017	Variance YTD Actual to Full Year Budget	(Target 42%) YTD Actual % of Full Year Budget	Notes/Comments
Expenditures						
6000 · Salaries & Wages						
6001 · Salaries & Wages, Fire	5,931,801	449,512	2,428,228	3,503,573	41%	
6011 · Education/Longevity Pay	484,081	33,762	188,161	295,921	39%	
6016 · Salaries & Wages, Admin/Prev	643,697	47,740	251,255	392,442	39%	
6018 · Director Pay	17,850	1,900	4,695	13,155	26%	
6019 · Overtime						
6019.1 · Overtime, Operational	1,561,587	30,401	826,360	735,227	53%	Several long-term vacancies filled with OT
6019.2 · Overtime, Outside Aid	480,000	109,910	257,975	222,025	54%	Timing of fire season
6019.3 · Overtime, JPA	155,479	9,286	70,414	85,065	45%	
Total 6019 · Overtime	2,197,066	149,597	1,154,749	1,042,317	53%	
6020 · P.E.R.S. Retirement	2,293,349	198,865	1,299,679	993,670	57%	Annual required lump sum payment made in July
6030 · Workers Compensation	819,067	56,174	348,248	470,819	43%	
6031 · Life Insurance	6,224	388	2,295	3,929	37%	
6032 · P.E.R.S. Health Benefits	1,444,276	241,669	704,754	739,521	49%	December invoice paid in November
6033 · Disability Insurance	16,758	1,397	6,762	9,996	40%	
6034 · Health Cost of Retirees	881,479	100,016	595,423	286,056	68%	Annual lump sum payment made in July (\$300k). Dec payment made in Nov
6040 · Dental/Vision Expense	177,960	6,187	45,442	132,518	26%	
6050 · Unemployment Insurance	14,490	-	756	13,734	5%	
6060 · Vacation & Sick Expense Reserve	100,000	-	-	100,000	0%	
6070 · Medicare	134,842	9,429	56,692	78,150	42%	
Total 6000 · Salaries & Wages	15,162,941	1,296,635	7,087,139	8,075,801	47%	
6100 · Clothing & Personal Supplies						
6101 · Uniform Allowance	52,800	-	24,168	28,632	46%	Semi-annual uniform allowance paid in July
6102 · Other Clothing & Personal Supplies	47,683	1,698	24,460	23,223	51%	New hire uniforms to be reimbursed by JPA
Total 6100 · Clothing & Personal Supplies	100,483	1,698	48,628	51,855	48%	

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2017



	FINAL Full Year Budget FY17/18	Actual November 2017	Actual YTD November 30, 2017	Variance YTD Actual to Full Year Budget	(Target 42%) YTD Actual % of Full Year Budget	Notes/Comments
6110 · Network/Communications						
6111 · Telecommunications	50,544	3,372	15,551	34,993	31%	
6112 · Dispatch Services	50,000	-	-	50,000	0%	Dispatch services billed quarterly
6113 · Network/Connectivity	41,225	3,301	16,499	24,726	40%	
Total 6110 · Communications	141,769	6,672	32,051	109,718	23%	
6120 · Housekeeping	35,268	3,074	10,698	24,570	30%	
6130 · Insurance						
6131 · General Insurance	55,000	-	50,300	4,700	91%	Annual insurance premium paid in September
Total 6130 · Insurance	55,000	-	50,300	4,700	91%	
6140 · Maintenance of Equipment						
6141 · Tires	21,791	5,618	16,734	5,057	77%	
6142 · Parts & Supplies	22,209	310	4,903	17,306	22%	
6143 · Outside Work	118,167	51,427	74,947	43,221	63%	Truck maintenance higher than budgeted
6144 · Equipment Maintenance	37,308	-	10,238	27,070	27%	
6145 · Radio Maintenance	24,279	648	17,259	7,020	71%	
Total 6140 · Maintenance of Equipment	223,754	58,002	124,081	99,673	55%	
6150 · Maintenance, Structures & Ground	98,364	2,869	60,389	37,975	61%	Exterior paint Sta 86; Repair leak at Sta 87; Sta 86 leak damage isolation
6160 · Medical Supplies						
6161 · Medical Supplies	5,867	722	2,624	3,243	45%	
Total 6160 · Medical Supplies	5,867	722	2,624	3,243	45%	
6170 · Dues and Subscriptions	12,655	(81)	7,089	5,566	56%	Timing of payment
6180 · Miscellaneous						
6181 · Miscellaneous	3,352	161	304	3,049	9%	
6182 · Honor Guard	3,562	-	-	3,562	0%	
6183 · Explorer Program	2,095	3,430	5,014	(2,919)	239%	
6184 · Pipes and Drums	-	-	-	-	0%	
Total 6180 · Miscellaneous	9,010	3,591	5,317	3,692	59%	
6190 · Office Supplies	20,739	2,660	9,494	11,245	46%	

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2017



	FINAL Full Year Budget FY17/18	Actual November 2017	Actual YTD November 30, 2017	Variance YTD Actual to Full Year Budget	(Target 42%) YTD Actual % of Full Year Budget	Notes/Comments
6200 · Professional Services						
6201 · Audit	13,050	-	1,900	11,150	15%	
6202 · Legal/Human Resources	161,673	21,992	87,418	74,254	54%	
6203 · Notices	2,514	-	384	2,131	15%	
6204 · Other Professional Services	135,397	2,544	42,851	92,546	32%	
6205 · Elections/Tax Administration	-	-	-	-	0%	
6206 · Public Relations	3,042	-	6	3,036	0%	
Total 6200 · Professional Services	315,676	24,536	132,559	183,117	42%	
6210 · Information Technology						
6211 · Software Licenses/Subscriptions	71,501	1,127	11,553	59,948	16%	
6212 · IT Support/Implementation	118,496	10,940	47,847	70,649	40%	
Total 6210 · Information Technology	189,997	12,067	59,400	130,597	31%	
6220 · Rents and Leases						
6221 · Facilities/Equipment Lease	14,710	563	3,343	11,367	23%	
6222 · Solar Lease	66,936	5,524	27,437	39,499	41%	
Total 6220 · Rents and Leases	81,646	6,087	30,780	50,866	38%	
6230 · Small Tools and Supplies	78,108	3,372	12,916	65,192	17%	
6240 · Special Expenses						
6241 · Training	148,981	2,076	24,099	124,882	16%	
6242 · Fire Prevention	64,280	8,420	21,383	42,897	33%	
6243 · Licenses	-	-	10	(10)	100%	
Total 6240 · Special Expenses	213,261	10,496	45,492	167,769	21%	
6250 · Transportation and Travel						
6251 · Fuel and Oil	62,000	6,118	23,970	38,030	39%	
6252 · Travel	25,200	1,297	9,884	15,316	39%	
6253 · Meals & Refreshments	22,680	2,059	6,794	15,886	30%	
Total 6250 · Transportation and Travel	109,880	9,474	40,649	69,231	37%	

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2017



	FINAL Full Year Budget FY17/18	Actual November 2017	Actual YTD November 30, 2017	Variance YTD Actual to Full Year Budget	(Target 42%) YTD Actual % of Full Year Budget	Notes/Comments
6260 · Utilities						
6261 · Electricity	16,872	235	1,604	15,268	10%	
6262 · Natural Gas/Propane	25,000	373	1,405	23,595	6%	
6263 · Water/Sewer	16,000	-	6,810	9,190	43%	
Total 6260 · Utilities	57,872	607	9,819	48,053	17%	
Total Operating Expenditures	\$ 16,912,288	\$ 1,442,484	\$ 7,769,424	\$ 9,142,864	46%	
Operating Revenue - Operating Expenditures	\$ 1,647,843	\$ 10,556	\$ (5,121,594)	\$ 6,769,438		
6560 · Pension/OPEB UAL Lump Sum Payment	1,450,000	-	500,000	950,000	34%	
6720 · Fixed Assets	2,989,298	66,117	148,079	2,841,219	5%	
Total Expenditures	\$ 21,351,586	\$ 1,508,600	\$ 8,417,503	\$ 12,934,083	39%	
Total Revenue - Total Expense	\$ (291,455)	\$ 954,347	\$ (3,934,456)	\$ (3,643,001)		
Less: Development Fee Revenue	(2,500,000)		(1,088,468)			
Add: Development Fee Qualified Expenditures	1,970,000		119,399			
Total Revenue - Total Expense Net of Dev Fees	\$ (821,455)		\$ (4,903,526)			

El Dorado Hills Fire Department

12/12/2017 11:34 AM

Register: 1000 · Bank of America

From 11/01/2017 through 11/30/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/01/2017	EFT	Technology Credit C...	-split-	Nov-17	5,524.00	X		216,191.55
11/02/2017	EFT	El Dorado Disposal S...	-split-	10/1/17-10/31/17	737.39	X		215,454.16
11/02/2017	EFT	De Lage Landen Fin...	6190 · Office Supplies	Account # 988...	230.59	X		215,223.57
11/02/2017	EFT	ADP (FSA)	-split-		44.99	X		215,178.58
11/03/2017	EFT	ADP	6200 · Professional Ser...	PR17-10-2	336.68	X		214,841.90
11/06/2017	EFT	Transfer from LAIF	1074 · Local Agency I...	Confirm #1515...		X	650,000.00	864,841.90
11/06/2017	EFT	P.E.R.S. Health	-split-	Nov-17	171,610.18	X		693,231.72
11/06/2017	EFT	P.E.R.S. ING	-split-	PR17-10-2	2,774.44	X		690,457.28
11/06/2017	EFT	P.E.R.S. Retirement	-split-	PR17-10-2	81,302.11	X		609,155.17
11/06/2017	EFT	P. G. & E.	-split-	Oct-17	9.53	X		609,145.64
11/06/2017	EFT	P. G. & E.	-split-	Oct-17	32.76	X		609,112.88
11/06/2017	EFT	ADP (FSA)	-split-		15.00	X		609,097.88
11/08/2017	20829	7th Dimension, LLC	6210 · Information Tec...	Inv # 170729	8,598.79	X		600,499.09
11/08/2017	20830	A-CHECK	6200 · Professional Ser...	Inv # 59-05290...	47.50	X		600,451.59
11/08/2017	20831	Aflac	2029 · Other Payable	Inv # 693893	209.44	X		600,242.15
11/08/2017	20832	Allstar Fire Equipme...	6180 · Miscellaneous:6...	Invoice # 201544	3,429.79	X		596,812.36
11/08/2017	20833	Aramark	6120 · Housekeeping	Inv# 63565608...	149.84	X		596,662.52
11/08/2017	20834	Arnolds for Awards	6100 · Clothing & Pers...	Invoice # 79353	46.09	X		596,616.43
11/08/2017	20835	AT&T	-split-	Oct-17	301.67	X		596,314.76
11/08/2017	20836	Brad Ballenger	6000 · Wages & Benef...		88.00	X		596,226.76
11/08/2017	20837	CA Chamber of Com...	-split-	Customer # 35...	385.60	X		595,841.16
11/08/2017	20838	CA Assoc. of Profess...	6000 · Wages & Benef...	NOVEMBER ...	1,396.50	X		594,444.66
11/08/2017	20839	Capital Building Mai...	6150 · Maintenance,Str...	Invoice # 9571	650.00	X		593,794.66
11/08/2017	20840	Champion Awards	6190 · Office Supplies	Invoice # 42816	447.61	X		593,347.05
11/08/2017	20841	Deal Heating & Air, ...	6150 · Maintenance,Str...	Invoice # 11466	644.24	X		592,702.81
11/08/2017	20842	El Dorado County Fi...	6240 · Special Expense...	Arson Task For...	250.00	X		592,452.81
11/08/2017	20843	Extreme Towing	6140 · Maintenance of ...	Invoice # 101	600.00	X		591,852.81
11/08/2017	20844	Fastenal Company	6230 · Small Tools and...	Invoice # CAE...	52.28	X		591,800.53
11/08/2017	20845	FedEx	6190 · Office Supplies	Account # 532...	15.73	X		591,784.80
11/08/2017	20846	FireCom	6140 · Maintenance of ...	Invoice # 194283	240.00	X		591,544.80
11/08/2017	20847	Fire Safety Education	6240 · Special Expense...	Invoice # 254529	357.50	X		591,187.30
11/08/2017	20848	Folsom Diesel Work...	-split-		28,354.41	X		562,832.89
11/08/2017	20849	InterState Oil Compa...	-split-		4,238.54	X		558,594.35
11/08/2017	20850	Interwest Consulting ...	6240 · Special Expense...	Invoice # 3674...	2,606.20	X		555,988.15
11/08/2017	20851	James O'Camb	6000 · Wages & Benef...		384.00	X		555,604.15
11/08/2017	20852	Kronos	6210 · Information Tec...	Invoice # 1124...	1,980.00	X		553,624.15
11/08/2017	20853	Larry R. Fry	6000 · Wages & Benef...		240.00	X		553,384.15
11/08/2017	20854	Managed Health Net...	6200 · Professional Ser...	Invoice # PRM...	651.24	X		552,732.91
11/08/2017	20855	Motorola Solutions Inc	-split-	Customer Acco...	408.38	X		552,324.53
11/08/2017	20856	Photos by JC	6180 · Miscellaneous:6...	Invoice # 27	160.88	X		552,163.65

El Dorado Hills Fire Department

12/12/2017 11:34 AM

Register: 1000 · Bank of America

From 11/01/2017 through 11/30/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/08/2017	20857	PowerGen Inc.	6150 · Maintenance,Str...	Invoice # 17-1...	469.25	X		551,694.40
11/08/2017	20858	Pyro Engineering, Inc.	-split-		2,700.00	X		548,994.40
11/08/2017	20859	Rapid Information D...	6190 · Office Supplies	Invocie # 50744	40.00	X		548,954.40
11/08/2017	20860	Rotary	-split-	Nov 2017	225.00	X		548,729.40
11/08/2017	20861	Russell Hasemeier	2020 · Net Payroll		317.00			548,412.40
11/08/2017	20862	SCI Consulting Group	6720 · Fixed Assets	Invoice # C7299	14,080.25			534,332.15
11/08/2017	20863	Standard Insurance Co.	6000 · Wages & Benef...	Policy # 00 359...	387.60	X		533,944.55
11/08/2017	20864	Supplyworks	-split-	Invoice # 4143...	315.17	X		533,629.38
11/08/2017	20865	UPS Store	6190 · Office Supplies		75.00	X		533,554.38
11/08/2017	20866	WageWorks	6200 · Professional Ser...	Invoice # INV3...	96.15	X		533,458.23
11/08/2017	20867	West Coast Restorati...	-split-	Inv # 15365 / 1...	23,276.55	X		510,181.68
11/08/2017	20868	Zoll Medical Corpor...	6160 · Medical Supplie...	Invoice # 2585...	721.73	X		509,459.95
11/08/2017	20869	Greg F. Durante (Di...	-split-	Oct-17	400.00	X		509,059.95
11/08/2017	20870	Charles J. Hartley	-split-	Oct-17	400.00	X		508,659.95
11/08/2017	20871	John Giraudo	-split-	Oct-17	600.00	X		508,059.95
11/08/2017	20872	Douglas A. Hus	-split-	Oct-17	300.00	X		507,759.95
11/08/2017	20873	Barbara Winn	-split-	Oct-17	200.00	X		507,559.95
11/08/2017	20874	Connie Bair	-split-		150.00	X		507,409.95
11/08/2017	20875	Brian Bresnahan	-split-		150.00	X		507,259.95
11/08/2017	20876	David Kennedy	-split-		100.00			507,159.95
11/08/2017	20877	John Niehues	-split-		150.00	X		507,009.95
11/08/2017	20878	Dwight Piper	-split-		150.00	X		506,859.95
11/08/2017	20879	Frederick Russell	-split-		150.00	X		506,709.95
11/08/2017	20880	Angelica Silveira	-split-		123.00	X		506,586.95
11/08/2017	20881	Sean Ward	-split-		150.00	X		506,436.95
11/08/2017	20882	Chase Bank	2029 · Other Payable	Oct 12, 26	400.00	X		506,036.95
11/08/2017	20883	Wells Fargo Bank	2026 · EDH Associate...	Deposit to Acct...	4,799.60	X		501,237.35
11/08/2017	20884	Advanced IPM	6150 · Maintenance,Str...	New Contract ...	200.00	X		501,037.35
11/09/2017	EFT	Nationwide Retireme...	-split-	PR17-11-1	19,817.27	X		481,220.08
11/09/2017	EFT	U.S. Bank Telepay	2010 · Accounts Payable	Confirmation #...	17,290.31	X		463,929.77
11/09/2017	EFT	ADP (FSA)	-split-		391.49	X		463,538.28
11/09/2017	PR17-11-1		-split-	Total Payroll T...	66,675.01	X		396,863.27
11/09/2017	PR17-11-1		1000 · Bank of Americ...	Direct Deposit	228,973.65	X		167,889.62
11/09/2017	PR17-11-1		1000 · Bank of Americ...	Payroll Checks		X		167,889.62
11/09/2017	PR17-11-1		1000 · Bank of Americ...	Payroll Adjust...		X		167,889.62
11/13/2017	EFT	P. G. & E.	-split-	Oct-17	88.53	X		167,801.09
11/13/2017	EFT	P. G. & E.	-split-	Oct-17	141.54	X		167,659.55
11/13/2017	EFT	P. G. & E.	-split-	Oct-17	201.29	X		167,458.26
11/14/2017		Deposit	-split-	Deposit 1 of 2		X	83,891.93	251,350.19
11/14/2017		Deposit	1110 · Accounts Recei...	Deposit 2 of 2		X	419,987.07	671,337.26

El Dorado Hills Fire Department

12/12/2017 11:34 AM

Register: 1000 · Bank of America

From 11/01/2017 through 11/30/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/14/2017		P.E.R.S. ING	-split-	PR17-101-1	2,774.44	X		668,562.82
11/14/2017	EFT	P.E.R.S. Retirement	-split-	PR17-11-1	76,578.81	X		591,984.01
11/15/2017			6200 · Professional Ser...	Service Charge	236.75	X		591,747.26
11/15/2017	EFT	Verizon Wireless	-split-	Oct-17	2,293.73	X		589,453.53
11/16/2017	20885	Appliance Company	6150 · Maintenance,Str...	Invoice # 36450	55.00			589,398.53
11/16/2017	20886	Best Best & Krieger	6200 · Professional Ser...	Inv# 807893	3,610.88	X		585,787.65
11/16/2017	20887	Big O Tires	-split-		3,171.15	X		582,616.50
11/16/2017	20888	CALPO/HOM/MAC...	6720 · Fixed Assets	Invoice # 6-CH...	28,760.00			553,856.50
11/16/2017	20889	Caltronics Business ...	6190 · Office Supplies	Inv # 2383722	359.46	X		553,497.04
11/16/2017	20890	El Dorado County E...	6180 · Miscellaneous:6...	Airgas Credit	899.40			552,597.64
11/16/2017	20891	Doug Veerkamp	-split-		20,263.71	X		532,333.93
11/16/2017	20892	East Bay Tire Co.	-split-	Invoice # 1389...	2,164.81	X		530,169.12
11/16/2017	20893	Hefner, Stark & Mar...	-split-		17,905.60	X		512,263.52
11/16/2017	20894	InterState Oil Compa...	-split-		1,818.96	X		510,444.56
11/16/2017	20895	James Davidson	6000 · Wages & Benef...		109.00			510,335.56
11/16/2017	20896	L.N. Curtis & Sons	6230 · Small Tools and...	Invoice # INV1...	691.18	X		509,644.38
11/16/2017	20897	Lehr Auto Electric, Inc	6140 · Maintenance of ...	Inv # 01 140496	228.98	X		509,415.40
11/16/2017	20898	Oracle America, Inc.	6200 · Professional Ser...	Invoice # 4405...	1,000.00	X		508,415.40
11/16/2017	20899	Preferred Alliance, Inc.	-split-	Invoice # 0132...	42.00			508,373.40
11/16/2017	20900	Scott's PPE Recon, Inc.	-split-		705.48			507,667.92
11/16/2017	20901	West Coast Frame/C...	6140 · Maintenance of ...	Invoice # 49839	124.42	X		507,543.50
11/16/2017	20902	Folsom Lake Ford	6140 · Maintenance of ...	Invoice No. FO...	466.60	X		507,076.90
11/17/2017	EFT	ADP	6200 · Professional Ser...	PR17-11-1	336.68	X		506,740.22
11/20/2017	EFT	Verizon Wireless	-split-	Oct-17	697.66	X		506,042.56
11/20/2017	EFT	Verizon Wireless	-split-	Oct-17	40.01	X		506,002.55
11/20/2017	EFT	P. G. & E.	-split-	Oct-17	133.83	X		505,868.72
11/20/2017	EFT	ADP (FSA)	-split-		15.00	X		505,853.72
11/20/2017	EFT	El Dorado Disposal S...	-split-	10/1/17-10/31/17	143.46	X		505,710.26
11/21/2017		Deposit	-split-	Deposit		X	113,748.38	619,458.64
11/21/2017	EFT	P.E.R.S. Retirement	-split-	PR17-11-2	81,615.09	X		537,843.55
11/21/2017	EFT	P.E.R.S. ING	-split-	PR17-11-2	2,774.44	X		535,069.11
11/21/2017	EFT	P.E.R.S. Health	-split-	Dec- 2017	170,075.40	X		364,993.71
11/22/2017		Transfer from LAIF	1074 · Local Agency I...	Confirm #5164...		X	150,000.00	514,993.71
11/22/2017	EFT	Nationwide Retireme...	-split-	PR17-11-2	18,676.27	X		496,317.44
11/22/2017	EFT	ADP (FSA)	-split-		382.31	X		495,935.13
11/22/2017	PR17-11-2		-split-	Total Payroll T...	75,007.10	X		420,928.03
11/22/2017	PR17-11-2		1000 · Bank of Americ...	Direct Deposit	235,698.11	X		185,229.92
11/22/2017	PR17-11-2		1000 · Bank of Americ...	Payroll Checks		X		185,229.92
11/22/2017	PR17-11-2		1000 · Bank of Americ...	Payroll Adjust...		X		185,229.92
11/24/2017	20948	WageWorks	6200 · Professional Ser...	Invoice # INV4...	96.15	X		185,133.77

El Dorado Hills Fire Department

12/12/2017 11:34 AM

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Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/27/2017		Deposit	3510 · Misc. Operating...	CalCard Rewards		X	1,156.54	186,290.31
11/28/2017	EFT	Modular Space Corp...	-split-	11/25-12/24/17	563.06	X		185,727.25
11/29/2017		Deposit	-split-	Deposit		X	749,889.33	935,616.58
11/29/2017	EFT	State Compensation ...	6000 · Wages & Benef...	Policy # 11048...	56,174.17	X		879,442.41
11/30/2017	EFT	ADP (FSA)	-split-		375.44			879,066.97

El Dorado Hills Fire Department

Overview of Proposed Fire Impact Fee Program

El Dorado Hills County Water District
December 21, 2017 Board Meeting

Nexus Methodology / Approach

Existing facility standard methodology

- Widely used approach
- Approved by the County and other Fire Protection Districts
- Standard is ratio of existing development to existing system
- Based on persons and structural area
- Systemwide
- Open-ended, flexible approach
- Fees not determined by a specific CIP or a specific level of development
- Only enough fee revenue is generated for the Department to maintain its existing level of service
- Nine land use categories

Comparison of Fire Impact Fee

Current and Proposed

Land Use Categories	Current	Proposed	% Change
Residential Development	Per Sq. Ft. of Living Area		
Single-Family Housing	\$1.16	\$0.92	-20.7%
Multi-Family Housing	\$1.16	\$1.50	29.3%
Mobile Home	\$1.16	\$1.07	-7.8%
Assisted Living Facility	\$1.16	\$1.51	30.2%
Nonresidential Development	Per Sq. Ft. of Building Area		
Retail / Commercial	\$1.16	\$1.55	33.6%
Office	\$1.16	\$1.94	67.2%
Industrial	\$1.16	\$1.42	22.4%
Agriculture	\$1.16	\$0.60	-48.3%
Warehouse / Distribution	\$1.16	\$0.97	-16.4%

Example - Fee for Average Dwelling Unit

Residential Development	Per Average Dwelling Unit		
Single-Family Housing	\$3,303	\$2,619	-20.7%
Multi-Family Housing	\$1,095	\$1,416	29.3%
Mobile Home	\$1,228	\$1,133	-7.8%

Allowable Use of Fee Proceeds

May Fund

- New (added) or expanded facilities costs (100%)
- Apparatus, vehicles and equipment purchases that expand the system inventory (100%)
- Facility costs already incurred to provide growth-related capacity (100%)
- Portion of apparatus, vehicles and equipment replacement costs attributable to new development
- Portion of a renovation project that expands service capacity

May NOT Fund

- Existing deficiencies, such as improvements to existing facilities that do not expand service capacity
- Portion of apparatus, vehicles and equipment replacement costs attributable to existing development
- Operational, maintenance or repair costs

Use of Fee Proceeds

May Fund

- Station 91 expansion
- Training facility
- Dispatch and communication infrastructure improvements
- 26.5% of apparatus, vehicle and equipment replacement
- New stations or expansions
- 100% of apparatus, vehicles, and equipment that expand the system inventory

May NOT Fund

- 73.5% of apparatus, vehicle and equipment replacement
- Renovation of existing facilities
- Operational, maintenance or repair costs

Next Steps

September 11, 2017

Strategic Planning Committee Meeting

Oct. 11, 2017

Strategic Planning Committee Meeting

Oct. 19, 2017

District Board Meeting

Oct./Nov. 2017

Stakeholder Outreach

Nov. 15, 2017

El Dorado BDC Meeting

Nov. 16, 2017

District Board Meeting

Dec. 21, 2017, 6 p.m.

District Board public hearing; approval of Nexus Study and new fee program; request County BOS adopt fee program on behalf of District;

TBD

Adoption of resolution approving indemnity agreement with County

TBD

BOS public hearing and adoption of new fee program

Early 2018

Implementation of new fee program

Questions / Comments



Dave Roberts
Fire Chief
El Dorado Hills Fire Department

Thomas Keating
Deputy Fire Chief, Administration
El Dorado Hills Fire Department

Jessica Braddock
Director of Finance
El Dorado Hills Fire Department

Blair Aas
Director of Planning Services
SCI Consulting Group



From: Doug Hus [<mailto:doughus61@gmail.com>]
Sent: Wednesday, November 22, 2017 6:58 AM
To: David Roberts <droberts@edhfire.com>
Cc: Jessica Braddock <jbraddock@edhfire.com>
Subject: Memo 17-018 Truck 85 Medic 85 Rotation

Chief Roberts,

I'm in receipt of your inter-departmental memo dated 11/20/17 (attached for reference) regarding the delay of the start of the station 85 Firefighter/Paramedic 50/50 crew rotation. This follows the recent Board action to approve the MOU Side Letter consolidating the FFP ranks to a single classification.

This all seems quite disturbing, perplexing and disappointing to me to now learn there are "concerns ... [about] being required to work the medic unit on an equal basis." Part of the reason for the approval of the side letter was not just for financial gain for personnel but for operational purposes including the ease of staffing, balanced training, improved hiring capabilities, and so forth.

How can there possibly be concerns at this point when we've approved what the professional firefighter association asked for with virtually nothing in return?

I believe this operational matter needs to be brought before the whole Board and discussed at the next meeting. Please advise.

Thanks. Doug

Doug Hus
Broker CalBRE#01262840
Capital Valley Realty Group, Inc.
3941 Park Dr., Ste. 20-127
El Dorado Hills, CA 95762
DougHus61@gmail.com
Cell: 916-719-0543
Fax: 916-258-0358

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EL DORADO HILLS FIRE DEPARTMENT

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

INTER-DEPARTMENT MEMORANDUM

Memo # 17-018

DATE: November 20, 2017

TO: All Personnel

FROM: David Roberts, Fire Chief

SUBJECT: Station 85 Firefighter/Paramedic Truck/Medic Crew Rotation and Seniority – **Change**

Due to concerns brought forward related to the one rank Firefighter/Paramedics (FFP) positions at Station 85 being required to work the Medic Unit on an equal basis we have decided to delay the start of the 50/50 crew rotation requirement outlined in Inter-Department Memorandum 17-017.

We will maintain the current rotation plan through Sunday Jan 21, 2018 (which is the end of the 90-day new Firefighter/Paramedic rotation requirement).

We have asked the Union Leadership to bring back their suggestions for a plan that can be implemented on Monday Jan 22, 2018.

It is important to understand that any proposed plan for Station 85 FFP rotation must;

1. Be fair and consistent across all Station 85 personnel and shifts.
2. Be manageable by administration and TeleStaff.
3. Allow for equality of training for all FFP's assigned to Station 85.

This delay of the rotational requirement does not affect the start date of the single Firefighter/Paramedic Rank which still begins on Nov 21, 2017.

If you have any questions, please forward them to your Battalion Chief.

David Roberts

November 16, 2017

Jessica Braddock
Director of Finance
El Dorado Hills Fire Department
1050 Wilson Boulevard
El Dorado Hills, CA 95762

Re: El Dorado Hills Fire Department – CalPERS Review

Dear Ms. Braddock:

Bartel Associates would be pleased to provide the El Dorado Hills Fire Department actuarial consulting services.

Background

The District participates in CalPERS, providing

- Miscellaneous employees:
 - The 3.0%@60 benefit formula for Classic Tier 1 employees and the 2.0%@55 formula for Tier 2 Classic employees
 - For new members hired on or after January 1, 2013, the PEPRA 2.5%@67 benefit formula (also referred to as the 2%@62 benefit formula).
- Safety employees:
 - The 3.0%@50 formula for Tier 1 Classic employees and the 3.0%@55 formula for Tier 2 Classic employees
 - For new members hired on or after January 1, 2013, the PEPRA 2.7%@57 benefit formula
- All of the plans are part of CalPERS' risk pools.

CalPERS Board has approved the following changes over recent years:

- In 2013, CalPERS approved funding policy changes, including new amortization and smoothing methods. These changes resulted in higher contribution rates phased-in over 5 years starting with 2015/16.
- In 2014, CalPERS completed a new experience study and adopted demographic assumption changes which further increased employer contribution rates phased-in over a 5-year period starting with 2016/17.
- In 2015, CalPERS adopted a risk mitigation strategy. This new strategy is expected to lower the investment risk and discount rates, resulting in higher employer contribution rates gradually over the next 20 years or so.
- In December 2016, CalPERS approved a reduction in the discount rate over the next 3 valuations and suspended the risk mitigation implementation until the June 30, 2018 valuation. The decision was, in part, based on outside investment advisors' belief that investment returns over the next 10 years will be 6.2%, well below the 7.5% current assumed return.



Valuation Date	Discount Rate	Fiscal Year of	
		Initial Impact	Full Impact
6/30/16	7.375%	18/19	22/23
6/30/17	7.25%	19/20	23/24
6/30/18	7.00%	20/21	24/25

- CalPERS Board is currently discussing additional changes in assumptions and amortization methods. Our analysis is will not consider potential changes before they are adopted.

We believe the District would like to understand the impact of CalPERS recent changes. CalPERS June 30, 2016 actuarial valuation reports were released in July 2017 and provided estimated contribution projections through 2024/25 including the impact of funding policy and assumption changes and the discount rate reductions. Our analysis will provide contribution rate projections over a longer period, based on more current investment returns than CalPERS reports, and a sensitivity analysis for all of these CalPERS changes, including the impact of new hires, enabling the District to better understand the cost increases and their volatility. We will explain projected contribution rates in easily understood terms. In addition we will provide the District options to pay off the unfunded liability with the understanding that any pension plan's unfunded liability can be volatile.

We understand the District might be interested in establishing a Section 115 supplemental pension trust to address the CalPERS unfunded liability. We can develop a model showing the District how such a supplemental pension trust can help pay down the unfunded liability and mitigate future contribution rate fluctuations. This can also be completed at a later date after our initial analysis.

Project Scope and Fees

Bartel Associates will project CalPERS contribution rates, including asset return sensitivity, for each fiscal year through 2028/29 showing the combined impact of:

- PEPRAs changes,
- CalPERS current contribution policy,
- Discount rate changes to 7.0% and under the risk mitigation strategy,
- Lower expected investment returns over the next 10 years, and
- Investment return volatility.

We will also analyze the City's options for funding its OPEB obligations. We'll estimate contributions and funded status under 2 alternative funding strategies.

We will provide a review and summary of CalPERS actuarial information including:

- Review of the District's current rates and funded status
- Review of options the District has to pay down the unfunded liability and to establish a rate stabilization fund,
- As a separate project, modeling a supplemental pension trust that can pay down the unfunded liability and mitigate contribution rate fluctuations
 - Guide the District to select target contribution rates
 - Help determine the initial contribution and/or subsequent contributions



- Analyze the likelihood of the supplemental pension trust being successful over a certain period by using a stochastic investment return model,
- As part of the separate project, analyze the impact of paying off a long and short amortization base.
- Two meetings - one meeting with District staff to discuss results and one for Board presentation.

The following table summarizes the projects and fee estimates:

Project Options	Estimated Fees	Not To Exceed
■ CalPERS review and contribution projections	\$7,500	\$8,500
■ Pension supplemental trust/amortization base analysis	\$2,500	\$2,500
■ OPEB analysis	\$2,000	\$4,000

Please note:

- We will bill the District at the following 2017 hourly rates:

Partner (Redding)	\$270
Assistant Vice President (Lin)	\$240
Associate Actuary	\$190
Senior Actuarial Analyst	\$170
Actuarial Analyst	\$140
- The above time is estimated and does not include time for:
 - **Formal Report.** The project includes a discussion outline with significant detail. This document is not meant to be a stand-alone explanation of results that the District should give to the Board. A formal report is a stand-alone report summarizing results. Our fees to prepare it will be approximately \$2,000.
 - **More than 2 meetings.** Additional meetings (e.g. Board and/or bargaining group meetings) will increase the above time by actual meeting and preparation time. If no additional work is necessary, then fees will be \$1,000 to \$1,250 for an additional meeting.
- Hourly rates include provision for miscellaneous expenses.

To complete the project, we need the following information:

- The effective date for each Tier 2 benefit formula
- Whether the District pays any portion of the required member contributions (EPMC) for any Classic employees
- Whether the District has negotiated any cost sharing with its employees
- Whether the District issued a Pension Obligation Bond in the past
- Copies of the 2 most recent OPEB actuarial valuation reports.

Jessica Braddock
November 16, 2017
Page 4



We are prepared to begin this project immediately and can set a meeting date as soon as we receive the above information. Initial meeting dates are usually set approximately 5-6 weeks after we receive the actuarial information. We look forward to working with you and the District.

Sincerely,

Mary Elizabeth Redding, FSA
Vice President and Actuary

c: Bianca Lin, Bartel Associates, LLC

**RESOLUTION NO. 2017-32
OF THE BOARD OF DIRECTORS
OF THE EL DORADO HILLS COUNTY WATER DISTRICT
DECEMBER 21, 2017**

**RESOLUTION APPROVING THE EL DORADO HILLS FIRE
DEPARTMENT FIRE IMPACT FEE NEXUS STUDY AND REQUESTING
THE COUNTY OF EL DORADO BOARD OF SUPERVISORS ADOPT
AND IMPLEMENT THE PROPOSED FIRE IMPACT FEE PROGRAM
ON BEHALF OF THE DEPARTMENT**

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

WHEREAS, the Board of Supervisors ("County Board") of the County of El Dorado ("County"), by Ordinance Number 5057, amending Chapter 13, Section 20 of the County Code authorizes the imposition of development impact fees ("Fire Impact Fees") on behalf of fire agencies on new development with the unincorporated area of the County; and

WHEREAS, the El Dorado Hills County Water District ("District") Board of Directors ("District Board") desires to establish a new Fire Impact Fee program to fund fire protection facilities, apparatus and equipment necessary to mitigate the impacts caused by new development; and

WHEREAS, the El Dorado Hills County Water District ("District") Board of Directors ("Board") has received and considered the El Dorado Hills Fire Department ("Department") Fire Impact Fee Nexus Study prepared by SCI Consulting Group dated October 2017 Final Report v1.1 ("Nexus Study") that provides the required information to establish a new Fire Impact Fee program.

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

- 1) The District Board hereby receives and approves the Fire Impact Fee Nexus Study ("Nexus Study") dated October 2017 Final Report v1.1 by SCI Consulting Group.
- 2) Prior to the adoption of this Resolution, the District conducted a public hearing at which oral and written presentations were made, as part of the District's regularly scheduled December 21, 2017, meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, has been published twice in the local newspaper. Additionally, at least 10 days prior to the meeting the District made available to the public, data indicating the amount of the cost, or estimated cost, required to provide the service for which the fee or service charge is to be adjusted pursuant to the Resolution by way of such public meeting, the District received the Nexus Study attached as Exhibit A, which formed the basis for the action taken pursuant to this Resolution.

- 3) After considering the Nexus Study, this Resolution, and after considering the testimony received at this public hearing, the District, hereby makes the following findings;
 - a) The Fire Impact Fee program and Fire Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution are for the purposes of funding the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the Department; and
 - b) The Fire Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution will be used to expand the Department's facilities and equipment, and replace and expand the Department's apparatus and vehicles to serve new development; and
 - c) The uses of the Fire Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed in that fee revenue from the development projects will be used to expand the Department's facilities and equipment, and replace and expand the Department's apparatus and vehicles to meet the additional demand generated by the new residents and employees and new structural area created by the development projects; and
 - d) The Fire Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution bear a reasonable relationship to the need for fire protection and emergency response facilities, apparatus, and equipment in that each development project will create additional need for the Department's fire protection and emergency response services and a corresponding need for new or expanded facilities, apparatus, and equipment. The fee will be imposed on different types of development projects in proportion to the additional service population generated and structural area created by new development projects; and
 - e) The Nexus Study demonstrates that there is a reasonable relationship between the amount of the Fire Impact Fee and the cost of the fire protection facilities, apparatus and equipment attributable to the development on which the fee is imposed in that the costs are based upon the level of existing development served by the Department's existing fire protection facilities and applied proportionately to nine land use categories in proportion to the need they create for expanded fire facilities, apparatus, and equipment.
- 4) The District finds pursuant to the California Environmental Quality Act ("CEQA"), this action is not a "project" because the Resolution provides a mechanism for funding fire protection and emergency response facilities, apparatus, and equipment but does not involve a commitment to any specific project for such purposes that may result in a potentially significant impact on the environment. (CEQA Guidelines § 15378.)

- 5) The District does hereby approve the following Fire Impact Fees on new development which shall be collected upon issuance of a building permit:

<u>Land Use</u>	<u>Fire Impact Fees</u>
<u>Residential Development</u>	<u>Per Living Area Sq. Ft.</u>
Single Family Housing	\$0.92
Multi-Family Housing	\$1.50
Mobile Home	\$1.07
Assisted Living Facility	\$1.51
<u>Nonresidential Development</u>	<u>Per Building Sq. Ft.</u>
Retail / Commercial	\$1.55
Office	\$1.94
Industrial	\$1.42
Agriculture	\$0.60
Warehouse / Distribution	\$0.97

- 6) If any portion of this Resolution is found by a court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution.

BE IT FURTHER RESOLVED that by the Board of Directors of the El Dorado County Water District formally requests that the El Dorado County Board of Supervisors adopt and implement this approved Fire Impact Fees program on behalf of the District.

PASSED AND ADOPTED by the Board of Directors of the El Dorado Hills County Water District, at a regularly scheduled meeting held on the 21st of December, Two-thousand and Seventeen, by the following vote of said District Board:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

Charles J. Hartley, President/Chair
Board of Directors

Jessica Braddock, Secretary
Board of Directors



EL DORADO HILLS FIRE DEPARTMENT

FIRE IMPACT FEE NEXUS STUDY

OCTOBER 2017
FINAL REPORT V1.1

PREPARED FOR:

**BOARD OF DIRECTORS
EL DORADO HILLS COUNTY WATER DEPARTMENT**

PREPARED BY:



SCI Consulting Group
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
www.sci-cg.com

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EL DORADO HILLS FIRE DEPARTMENT

EL DORADO HILLS COUNTY WATER DEPARTMENT, BOARD OF DIRECTORS

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John Giraudo, Vice President
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Dave Roberts

DEPUTY FIRE CHIEF, ADMINISTRATION

Thomas Keating

DEPUTY FIRE CHIEF, OPERATIONS

Mike Lilienthal

FIRE MARSHALL

Marshall Cox

DIRECTOR OF FINANCE

Jessica Braddock

DEPARTMENT CONSULTANT

Blair Aas, Director of Planning Services
SCI Consulting Group

ACKNOWLEDGEMENTS

This Fire Impact Fee Nexus Study was prepared by SCI Consulting Group ("SCI") under contract with the El Dorado Hills Fire Department ("Department"). The work was accomplished under the general direction of Dave Roberts, Fire Chief of the Department.

We would like to acknowledge special efforts made by the following individuals and organizations for this project:

Thomas Keating, El Dorado Hills Fire Department
Jessica Braddock, El Dorado Hills Fire Department
Marshall Cox, El Dorado Hills Fire Department
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John Giraudo, El Dorado Hills County Water Department
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Sue Hennike, County of El Dorado
Michael Ciccozzi, County of El Dorado
Roger Trout, County of El Dorado
El Dorado County Auditor's Office
El Dorado County Assessor's Office

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EXECUTIVE SUMMARY

INTRODUCTION

This Fire Impact Fee Nexus Study (“Nexus Study”) was prepared pursuant to the Mitigation Fee Act (“Act”) as found in Government Code § 66000 et seq. The purpose of this Nexus Study is to establish the legal and policy basis for the collection of a new fire impact fee (“fee”) on new development within the El Dorado Hills Fire Department (“Department”).

The Department provides first-responder fire protection and emergency response services to the unincorporated communities of El Dorado Hills and Latrobe in El Dorado County (“County”). Specifically, the Department’s services include fire prevention and suppression; emergency medical response and transport; rescue and hazardous materials response. The Department also has a shared service agreement with the Rescue Fire Protection District which includes an area of approximately 33.4 square miles with an estimated population of 2,500.

The purpose of the fee is to fund the one-time cost of expanding the Department’s facilities, apparatus, and equipment in order to maintain its existing level of service. For purposes of this Nexus Study, the term “facilities” or “fire system facilities” will refer to facilities (land, stations and other buildings), apparatus (engines, ambulances, and other vehicles), and equipment (ancillary and station). The term “new development” will generally refer the persons (residents and employees working in the Department’s service area) and the structural area (residential area and nonresidential building area) in which the persons live or work.

Currently, the County imposes a fire impact fee on behalf of the Department in the amount of \$1.16 per square foot for all new construction.

In order to impose such fees, this Nexus Study demonstrates that a reasonable relationship between new development, the amount of the fee, and fire facilities, apparatus and equipment funded by the fee. More specifically, this Nexus Study will present findings in order to meet the procedural requirements of the Mitigation Fee Act (“Act”), also known as AB 1600, which are as follows:

1. Identify the **purpose** of the fee.
2. Identify the **use** to which the fee is to be put.

3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed ("**benefit relationship**").
4. Determine how there is a reasonable relationship between the need for the fire facilities and the type of development project on which the fee is imposed ("**impact relationship**").
5. Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed ("**proportional relationship**").

Additionally, the Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan.

To determine the Department's fire impact fee consistent with these **substantive requirements**, this Nexus Study utilizes a system-wide existing facility standard methodology. Under this widely-used method, the Department's ratio of existing fire protection facilities, apparatus and equipment to existing development establishes the standard for determining new development's fair share of the cost to expand the District's fire system as growth occurs. Existing development is determined based on the assumption that 50 percent of the need and demand for fire service (and associated facilities, apparatus, and equipment) is related to the persons (residents or employees), and the other 50 percent of the need is related to the structural area (i.e., living area or nonresidential building area) in which they live or work. The value of the Department's existing fire system is determined using the replacement value of the Department's existing inventory of fire protection facilities, apparatus, and equipment. These costs are then applied to nine land use categories in proportion to the need they create for fire protection and emergency response services to establish a cost/fee per square foot.

The Nexus Study also identifies the fair share cost of planned fire and emergency response services facilities needed to serve existing development at the same facilities standard applied to new development. The identification and use of a facilities standard ensure that new development will only fund the share of planned facilities needed to accommodate growth. Thus, consistent with the Act, this Nexus Study demonstrates that there is a reasonable relationship between new development, the amount of the fee, and facilities, apparatus and equipment funded by the fee.

The Nexus Study also details the **procedural requirements** for approval of the Nexus Study and proposed fire impact fee program (“fee program”) by the District Board of Directors and adoption by the County Board of Supervisors on behalf of the Department. Also, the Act contains specific requirements for the **annual administration** of the fee program. These statutory requirements and other important information regarding the imposition and collection of the fee are provided in the last sections of the Nexus Study.

SUMMARY OF KEY FINDINGS

The following key findings from the Nexus Study are presented:

1. The County of El Dorado, on behalf of the Department, currently imposes a fire impact fee in the amount of \$1.16 per square foot of new construction.
2. A fire impact fee is necessary to ensure that the Department can adequately expand its fire protection facilities, apparatus, and equipment to accommodate the population and employment growth and new structural area created by new development.
3. Consistent with nexus requirements of the Act, this Nexus Study demonstrates that there is a reasonable relationship between new development, the amount of the proposed fee, and facilities, apparatus, and equipment funded by the fee.
4. Fee revenue may be used to fund 100% of the cost of new and expanded facilities, 100% of the cost of apparatus, vehicles, and equipment that expand the Department’s existing inventory, and up to 26.5 percent the replacement cost of apparatus, vehicle and equipment purchases.
5. Projected fee revenue, unexpended fire impact fee proceeds, and the proceeds from the sale of the business park site will fund approximately 78.6%, or \$19.5 million of the Department’s \$24.9 million in planned new facilities and replacement of existing apparatus, vehicles, and equipment.
6. The proposed fire impact fee is consistent with El Dorado County Ordinance Code Chapter 13.20 and the policies of the El Dorado County General Plan.

SUMMARY OF GENERAL RECOMMENDATIONS

Based on the findings presented in the Nexus Study, the following general recommendations are presented:

1. The Department should establish a new development impact fee to fund the costs of providing fire facilities, apparatus, and equipment needed to accommodate new development.
2. The Department may approve, and the County may adopt on their behalf, the following fee at or below the levels determined by this Nexus Study.

FIGURE 1 – MAXIMUM FIRE IMPACT FEE SCHEDULE

<u>Land Use Category</u>	<u>Proposed Fee</u>
	Per Living Sq. Ft.
Residential Development	
Single-Family Housing	\$0.92
Multi-Family Housing	\$1.50
Mobile Home	\$1.07
Assisted Living Facility	\$1.51
	Per Building Sq. Ft.
Nonresidential Development	
Retail / Commercial	\$1.55
Office	\$1.94
Industrial	\$1.42
Agriculture	\$0.60
Warehouse / Distribution	\$0.97

Notes:

¹ The fire impact fee is rounded to the nearest whole cent.

3. Since only cities and counties have land use authority to impose development impact fees as a condition of project approval, the Department's proposed fee must be adopted by the County on behalf of the Department.
4. The Department's approved fee should be adopted and implemented in accordance with the applicable provisions of the Act.
5. The Department should comply with the annual reporting requirements under Government Code § 66006(b).

6. Following the fifth fiscal year after the first deposit of fee revenue and every five years thereafter, the Department should comply with the reporting requirements under Government Code § 66001(d).
7. The cost estimates presented in this Nexus Study are in 2017 dollars. The resolution establishing the new fire impact fee should include a provision for annual inflationary adjustments based on 12-month percentage change in an appropriate engineering cost index as published by the Engineering News-Record.

DETERMINATION OF EXISTING DEVELOPMENT

The Department serves both residences and businesses throughout their service area. As such, the demand for the Department's services and associated facilities, apparatus, and equipment is measured by its service population and the structural area it protects. This section will first determine the service population and structural area within the Department's service area. This data will be used to establish an existing facilities demand factor for the various residential, and nonresidential land uses within the Department, which in turn will be used to determine existing development's total facilities demand.

EXISTING SERVICE POPULATION AND STRUCTURAL AREA

The Department provides first-responder fire protection and emergency response services to the unincorporated communities of El Dorado Hills and Latrobe in El Dorado County. The Department currently serves an estimated resident population of 47,319. The Department's resident population estimate is based on figures from the 2010 U.S. Census for the Department's service area and El Dorado County Assessor's data as of July 2017 and assumes a 2.3 percent vacancy rate.

The Department also protects approximately 16,025 occupied and vacant housing units and approximately 4.6 million square feet of nonresidential building area. Estimated total housing units and nonresidential building area are based on figures the El Dorado County Assessor as of July 2017 and include an estimated 120 additional single-family units issued a building permit from July 2017 to September 2017.

FIRE FACILITIES DEMAND FACTOR

To determine the relative demand for fire facilities for various land uses, this Nexus Study relies on equivalent dwelling unit ("EDU") factors to compare fire facilities demand across various residential and nonresidential land uses. For purposes of this Nexus Study, it is assumed that 50 percent of the demand for fire protection and emergency response services is related to the persons (residents or employees), and the other 50 percent of the need is to protect the structural area (living area or nonresidential building area) in which the persons live or work.

The equivalent dwelling unit ("EDU") is also used to convert the nonresidential building area to a residential dwelling unit value. This approach allows for the cost of facilities, apparatus, vehicles, and equipment to be fairly apportioned among residential and nonresidential land uses.

Figure 2 on the following page shows the calculation of the fire facilities demand factor for nine land use categories. The residential land use categories are expressed per dwelling unit, and the nonresidential land use categories are expressed per square foot of building area. By this measure, for example, one single-family home creates the demand for the Department's facilities, apparatus, and equipment equal to 590 square feet of retail/commercial building area.

FIGURE 2 – FIRE FACILITIES DEMAND FACTOR

Land Use Category	Unit	Persons per Unit ¹	Persons EDU	Persons Demand Factor	Structural Area per Unit ²	Structural Area EDU	Structural Area Demand Factor	Fire Facilities EDU Demand Factor
	Calc	a	b = a / 3.09	c = b * 50%	d	e = d / 2,847	f = e * 50%	g = c + f
Single-Family Housing	DU	3.09	1.00	0.50	2,847	1.00	0.50	1.00
Multi-Family Housing	DU	2.30	0.74	0.37	944	0.33	0.17	0.54
Mobile Home	DU	1.52	0.49	0.25	1,059	0.37	0.19	0.43
Assisted Living Facility	BED	1.00	0.32	0.16	400	0.14	0.07	0.23
Residential	DU	3.03	0.98	0.49	2,677	0.94	0.47	0.96
Retail / Commercial	KBSF	2.56	0.83	0.41	1,000	0.35	0.18	0.59
Office	KBSF	3.47	1.12	0.56	1,000	0.35	0.18	0.74
Industrial	KBSF	2.28	0.74	0.37	1,000	0.35	0.18	0.54
Agriculture	KBSF	0.33	0.11	0.05	1,000	0.35	0.18	0.23
Warehouse / Distribution	KBSF	1.23	0.40	0.20	1,000	0.35	0.18	0.37
Nonresidential	KBSF	2.88	0.93	0.47	1,000	0.35	0.18	0.64

Notes:

¹ Residents per unit is based on census data from the 2010 U.S. Census for the El Dorado Hills Census-Designated Place. All nonresidential density figures (except Agriculture) are from 2001 "Employment Density Study" prepared by The Natelson Company, Inc. for the Southern California Association of Governments expressed in terms of the number of employees per 1,000 square feet of building area. The density figure for Agriculture is from the 2004 "Employment Density in the Puget Sound Region" report prepared by E.K. Pflum for the University of Washington.

² Residential structural area per unit is based on El Dorado County Assessor's data as of July 2017. Structural area for assisted living facility assumes 400 square feet per bed.

EXISTING FIRE FACILITIES DEMAND EDUs

Figure 3 below calculates the District's existing demand EDUs based on the total number of dwelling units and estimated nonresidential building area within the District. As shown, total existing demand EDUs for the District is 18,405. Existing demand EDUs represents the level of existing development served by the District's existing facilities.

FIGURE 3 – EXISTING DEMAND EDUs

Land Use Categories	Unit	Units ¹	Fire Facilities EDU Demand Factor ²	Existing Demand EDUs
	Calc	a	b	c = a * b
Single Family Housing	DU	14,810	1.00	14,810
Multi-Family Housing	DU	1,056	0.54	570
Mobile Home	DU	159	0.43	68
Nonresidential	KBSF	4,621	0.64	2,957
Total		20,646		18,405

Source: El Dorado County Assessor's Office; SCI Consulting Group

Notes:

¹ Housing unit count and nonresidential building area is from El Dorado County Assessor's data as of July 2017 plus an estimated additional 120 single-family units for issued a building permit from July 2017 to September 2017.

² See Figure 2.

DETERMINATION OF EXISTING FIRE SYSTEM FACILITIES

EXISTING FIRE SYSTEM FACILITIES

The next step in determining the Department's existing facilities standard is to calculate the replacement value of the Department's fire protection and emergency response facilities system. Figure 4 below presents a summary of replacement value (in 2017 dollars) for the Department's existing facilities (land and stations), apparatus (engines, ambulances, and other vehicles) and equipment (ancillary and station).

The estimated replacement value of the Department's fire stations is \$550 per square foot provided by the District's Architects Calpo Hom & Dong. The estimated land value for the Department's fire stations ranges from \$37,000 to \$250,000. The estimated replacement value of the Department's apparatus, vehicles, and equipment inventory is based on unit cost assumptions provided by the Department. Estimated values of older apparatus have been discounted from the replacement value of the new apparatus to reflect their age. (The detailed inventory and estimated replacement value for each is provided in Appendix C.)

As shown below, the estimated value of the Department's existing facilities, apparatus, and equipment is \$47.1 million in 2017 dollars.

FIGURE 4 – REPLACEMENT VALUE OF EXISTING FIRE SYSTEM FACILITIES

Fee Components	Total Replacement Value (2017 \$)
Land	\$5,768,950
Stations / Other Buildings	\$34,329,900
Apparatus / Vehicles	\$5,570,000
Equipment	\$1,412,000
Total Existing Fire System Facilities	\$47,080,850

Source: El Dorado Hills Fire Department; SCI Consulting Group

EXISTING FIRE FACILITIES STANDARD

The Department's ratio of existing facilities, apparatus, and equipment to the existing demand establishes the standard for determining new development's fair share of the cost to replace and expand the Department's facilities as growth occurs. As shown below, the standard is represented by the existing fire system facilities cost of \$2,558.05 per demand EDU.

FIGURE 5 – FIRE FACILITIES COST PER DEMAND EDU

Existing Fire System Facilities ¹	\$47,080,850
Existing Demand EDUs ²	18,405
Existing Fire Facility Cost Per EDU	\$2,558.05

Notes:

¹ See Figure 4.

² See Figure 3.

DETERMINATION OF THE FIRE IMPACT FEE

The Mitigation Fee Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of facilities, apparatus, and equipment attributable to the development on which the fee is imposed. In this section, the Department's facilities standard determined and then applied to nine land uses categories in proportion to the demand they create as measured by their fire facilities EDU demand factor.

RESIDENTIAL FIRE IMPACT FEE

Since residential land uses have varying dwelling unit occupancies and sizes, the residential fire impact fee is expressed on a per square footage basis for the following three residential land use categories. The four residential land use categories are defined below.

- **"Single-family housing"** means detached or attached one-family dwelling unit with an assessor's parcel number for each dwelling unit; and
- **"Multi-family housing"** means buildings or structures designed for two or more families for living or sleeping purposes and having kitchen and bath facilities for each family, and
- **"Mobile home"** means a development area for residential occupancy in vehicles which require a permit to be moved on a highway, other than a motor vehicle designed or used for human habitation and for being drawn by another vehicle; and
- **"Assisted living facility"** means buildings or structures designed for independent living, assisted living and retirement living facilities.

The fire impact fee shall be charged on the square footage within the perimeter of a residential structure and enclosed garages. Carport, walkway, overhangs, patios, enclosed patios, detached storage structures, or similar areas are excluded.

Figure 6 below presents the calculation of the Department's proposed residential fire impact fees. The District may approve, and the County may adopt on their behalf, the following fees at or below the levels determined by this Nexus Study. As shown, the residential fees are determined by multiplying the facilities standard by their respective facilities demand EDU factor plus an additional 3 percent for annual administration of the fire impact fee program. The fee program administrative cost component is designed to

offset the cost of County collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.

FIGURE 6 – PROPOSED RESIDENTIAL FIRE IMPACT FEES

Residential Land Use Category	Facility Standard ¹	Facilities Demand EDU Factor ²	Cost per Unit	Admin. Expense 3% ³	Average Living Area per Sq. Ft. ⁴	Proposed Residential Fees ⁵
Calc	b		c = a * b	d = c * 0.03	e	f = (c + d) / e
			<i>- per dwelling unit -</i>		<i>- per sq. ft. -</i>	
Single-Family Housing	\$2,558.05	1.00	\$2,558.05	\$76.74	2,847	\$0.92
Multi-Family Housing	\$2,558.05	0.54	\$1,381.35	\$41.44	944	\$1.50
Mobile Home	\$2,558.05	0.43	\$1,099.96	\$33.00	1,059	\$1.07
Assisted Living Facility	\$2,558.05	0.23	\$588.35	\$17.65	400	\$1.51

Notes:

¹ See Figure 5.

² See Figure 2.

³ County collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other costs reasonably related to compliance with the Act.

⁴ Based on El Dorado County Assessor's Lien Roll Data as of July 1, 2017. Structural area for assisted living facility assumes 400 square feet per bed.

⁵ Proposed residential fire impact fees are rounded down to the nearest cent.

NONRESIDENTIAL FIRE IMPACT FEES

As stated earlier, the Mitigation Fee Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the fee and the type of development on which the fee is imposed. Since different nonresidential land uses have varying employment densities, the nonresidential fire impact fee is expressed per square foot of building area based on their respective facilities demand EDU factor for five nonresidential land use categories. The five nonresidential land use categories are as follows:

- **"Retail / Commercial"** means retail, commercial, educational and hotel/motel construction;
- **"Office"** means general, professional and medical office construction;
- **"Industrial"** means manufacturing construction;
- **"Agriculture"** means construction of barns other agricultural structures; and

- **“Warehouse / Distribution”** means construction of buildings primarily devoted to the storage and / or distribution of materials.

The nonresidential fee shall be charged for “covered and enclosed space” within the perimeter of a nonresidential structure. Any storage areas incidental to the principal use of the development, garage, parking structure, unenclosed walkway, or utility or disposal area are excluded.

Figure 7 below presents the calculation of the nonresidential fire impact fees. The District may approve, and the County may adopt on their behalf, the following fees at or below the levels determined by this Nexus Study. As shown, the fees for the five nonresidential land uses are determined by multiplying the facilities standard by their respective facilities demand factor plus an additional 3 percent for administration of the fire impact fee program.

FIGURE 7 – PROPOSED NONRESIDENTIAL FIRE IMPACT FEES

Nonresidential Land Use Category	Facility Standard ¹	Facilities Demand EDU Factor ²	Cost per Unit	Admin. Expense 3% ³	Total Cost per Unit	Proposed Nonres. Fire Impact Fee ⁴
Calc	a	b	c = a * b	d = c * 0.03	e = c + d	f = e / 1,000
		<i>- per 1,000 sq. ft. of building area -</i>				<i>- per sq. ft. -</i>
Retail / Commercial	\$2,558.05	0.59	\$1,509	\$45.28	\$1,554.52	\$1.55
Office	\$2,558.05	0.74	\$1,893	\$56.79	\$1,949.74	\$1.94
Industrial	\$2,558.05	0.54	\$1,381	\$41.44	\$1,422.79	\$1.42
Agriculture	\$2,558.05	0.23	\$588	\$17.65	\$606.00	\$0.60
Warehouse / Distribution	\$2,558.05	0.37	\$946	\$28.39	\$974.87	\$0.97

Notes:

¹ See Figure 5.

² See Figure 2.

³ County collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other costs reasonably related to compliance with the Act.

⁴ Proposed nonresidential fire impact fees are rounded down to the nearest cent.

PROJECTED FIRE IMPACT FEE REVENUE

Figure 8 projects fee revenue from all vested units within the Department's service area. Total fire impact fee revenue (in 2017 dollars) is then estimated by multiplying the facilities standard by demand EDU growth for all vested units.

FIGURE 8 – PROJECTED FIRE IMPACT FEE REVENUE

Land Use Category	Current Demand EDUs (2017) ¹	Demand EDU Growth ²	Total Cost per Demand EDU ³	Projected Fire Impact Fee Revenue (2017\$)
Calc	a	b	c	d = b * c
Residential	15,448	3,347	\$2,558.05	\$8,562,000
Nonresidential	2,957	1,523	\$2,558.05	\$3,896,000
Total	18,405	4,870	\$2,558.05	\$12,458,000

Source: El Dorado Hills Fire Department; SCI Consulting Group

Notes:

¹ See Figure 3.

² Demand EDUs for all vested units provided by the Department.

³ See Figure 5.

PLANNED FIRE SYSTEM FACILITIES

In El Dorado Hills, the Department has constructed four stations to serve existing development and future development through buildout of the vested units. Figure 9 below presents the Department's remaining planned fire facilities, apparatus, and equipment through the development of vested units in the Department's service area. The Department's planned facility improvements, in 2017 dollars, through the development of all vested units include the expansion of Station 91, a training facility, and dispatch and communication infrastructure improvements.

For the immediate future, the Department will not need to add new apparatus, vehicles, and equipment to their current inventory. However, they will need to replace apparatus, vehicles, and equipment more quickly due to the increase service calls from the growth in the persons and structure area created by vested units. The Department will be able to use fee proceeds to fund 26.5 percent or approximately \$1.8 million of the estimated \$7 million in apparatus, vehicles, and equipment replacement costs.¹

¹ Represents the percentage growth in EDUs thru development of the vested units.

If the non-vested units in the Department's service area are eventually approved and developed, the Department's tentative long-term plan is to relocate station 91 and construct a new fire station in the proposed Marble Valley area.

FIGURE 9 – PLANNED FACILITIES, APPARATUS, AND EQUIPMENT

Item	Total Estimated Cost (2017\$)
Station 91 Expansion	\$350,000
Business Park Training Facility	\$14,500,000
Dispatch and Communication Infrastructure Improvements	\$3,000,000
Apparatus, Vehicles, and Equipment Replacement Attributable to New Development	\$1,847,000
Apparatus, Vehicles, and Equipment Replacement Attributable to Existing Development	\$5,153,000
Immediate Capital Improvement Plan	\$24,850,000

Source: El Dorado Hills Fire Department

It is important to note at the fire impact fee program is designed not to be dependent on a specific capital improvement plan and specific level of new development. Only enough fee revenue will be generated for the Department to expand its existing level of service to serve the growing community. Fee revenue may be used to fund up to 100% of the cost of the expansion of Station 91, the training facility, and the dispatch and communication infrastructure improvements, and up to 26.5 percent the replacement cost of apparatus, vehicle and equipment purchases. Fee revenue may not be used to fund 1) the renovation of existing facilities, and 2) operational, maintenance or repair costs.

Figure 10 on the following page demonstrates that the Department's unexpended fire impact fee proceeds, the proceeds from the sale of the business park site, and projected fee revenue from vested units will fund approximately 78.6% or \$19.5 million of the \$24.9 million in planned facilities. The Department will need to fund the shortfall, and any other improvements not currently identified, with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the Department's general fund, and existing or new special tax and assessment proceeds, if allowable.

FIGURE 10 – FACILITIES FINANCING PLAN AT BUILDOUT OF VESTED UNITS

	Calc	
Total Cost of Planned Facilities ¹	a	\$24,850,000
Unexpended Fire Impact Fee Funds (As of September 30, 2017) ²	b	\$6,506,839
Proceeds from Land Sale ³	c	\$562,500
Remaining Cost of Planned Facilities	d = a - b - c	\$17,780,661
Total Projected Fee Revenue from Vested Units ⁴	e	\$12,455,000
Surplus / (Shortfall)	f = e - d	(\$5,325,661)

Sources: El Dorado Hills Fire Department; SCI Consulting Group

Notes:

¹ See Figure 9, all vested units.

² As of September 30, 2017, the Department's fire impact fee fund balances are \$74,035 (Latrobe) and \$7,316,907 (El Dorado Hills), of which, \$884,103 once released will reimburse the Department's General Fund qualifying expenditures in FY15/16 and FY16/17.

³ 75% of the \$750,000 in proceeds from the recent sale of the 5-acres business park site will go into the fire impact fee fund and the remaining 25% will go into the General Fund.

⁴ See Figure 8.

NEXUS FINDINGS

This section frames the Nexus Study findings in terms of the legislated requirements to demonstrate the legal justification of the fire impact fees. The justification of the fire impact fees on new development must provide information as set forth in Government Code § 66000. These requirements are discussed below.

PURPOSE OF FEE

The purpose of the fire impact fee is to fund the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the Department. The fire impact fees will ensure that new development will not burden existing development with the cost of facilities required to accommodate growth as it occurs within the Department.

USE OF FEE REVENUE

Fee revenue will be used to fund the cost of new and expanded facilities, apparatus and equipment to serve new development, such as, but not limited to, those identified in Figure 9. Provided below is a summary of the allowable and prohibited uses of fee revenue.

FIGURE 11 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE

<u><i>Allowable Uses</i></u>	<u><i>Prohibited Uses</i></u>
<ul style="list-style-type: none"> <i>New (added) or expanded land and facilities costs (100%)</i> <i>Apparatus, vehicles and equipment purchases that expand the system inventory (100%)</i> <i>Facility costs already incurred to provide growth-related capacity (100%)</i> <i>Portion of apparatus, vehicles, and equipment replacement costs attributable to new development (26.5%)</i> <i>Portion of a renovation project that expands service capacity</i> 	<ul style="list-style-type: none"> <i>Existing deficiencies, such as improvements to existing facilities that do not expand service capacity</i> <i>Portion of apparatus, vehicles, and equipment replacement costs attributable to existing development (73.5%)</i> <i>Operational, maintenance or repair costs</i>

BENEFIT RELATIONSHIP

The fee will be collected as development occurs. In order to maintain its existing level of fire protection and emergency response services, fee revenue will be used to expand the Department's facilities and equipment and replace and expand Department apparatus and vehicles to meet the additional demand generated by the new residents and employees and new structural area created by new development projects.

Fee revenue will be deposited into a separate fire impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the Department. The fee revenue will be restricted to uses described in the "Use of Fee Revenue" finding. These actions ensure development project paying the fees will benefit from their use.

IMPACT RELATIONSHIP

New residential and nonresidential development projects in the Department will grow the persons (residents and employees) and the structural area (residential area and nonresidential building area) in persons live or work. The growth in persons and structural area will create additional need for the Department's fire protection and prevention, emergency response service and a corresponding need for new or expanded facilities, and replacement of apparatus, vehicles, and equipment. The fee will be imposed on different types of development projects to the additional service population generated and structural area created by new development projects.

PROPORTIONALITY RELATIONSHIP

The cost of fire protection facilities, apparatus, and equipment attributable to a development project is based upon the level of existing development served by the Department's existing fire protection and emergency response facilities. The use of a facilities standard methodology to determine the fire impact fee achieves proportionality between existing development and new development. Moreover, these equivalent costs are applied to nine land use categories in proportion to the need they create for improved and expanded facilities.

Larger development projects will generate a higher number of persons and structural area to protect and, as a result, will pay a higher fee than smaller development projects. Thus, the application of the fire impact fee schedule to a specific project ensures a reasonable relationship between the fee and the cost of the facilities, apparatus, and equipment attributable to that project.

FEE PROGRAM ADOPTION REQUIREMENTS

The following are the general requirements for approval of the Nexus Study and proposed fire impact fee program (“fee program”) by the District Board of Directors and adoption by the County Board of Supervisors on behalf of the Department. The specific statutory requirements for the adoption of the fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.) and County Ordinance Code Chapter 13.20. SCI recommends that the notice and hearing requirements be satisfied by the District for approval and the by County for adoption.

EL DORADO HILLS COUNTY WATER DISTRICT / EL DORADO HILLS FIRE DEPARTMENT

1. The District Board of Directors shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the proposed fee program.
2. At least 14 days before the meeting, the District shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 10 days before the meeting, the District shall make available to the public the Nexus Study for review.
4. At least 10 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication not counting such publication dates.
5. After the public hearing, adopt a resolution approving the Nexus Study and proposed fee program with a recommendation that the County Board of Supervisors adopt the proposed fee program on behalf of the Department.

EL DORADO COUNTY

1. The County Board of Supervisors shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the requested fee program.
2. At least 14 days before the meeting, the County shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 10 days before the meeting, the County shall make available to the public the Nexus Study for review.

4. At least 10 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication not counting such publication dates.
5. After the public hearing, adopt an ordinance establishing the proposed fee program on behalf of the Department.
6. The fire impact fees take effect 60 days after adoption the County ordinance.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section contains general requirements for the administration of the fee program. The specific statutory requirements for the administration of the fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.).

ACCOUNTING REQUIREMENTS

Proceeds from the fire impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue. The fire impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

REPORTING REQUIREMENTS

The following information, entitled *Annual Report*, must be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The Department shall review the information made available to the public pursuant to paragraph (1) at the next regularly scheduled public meeting, not less than 15 days after this information is made available to the public, as required by this subdivision. Notice of the time and place of the meeting, including the address where this information may be

reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the Department or the County for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

For the fifth fiscal year following the first receipt of any fire impact fee proceeds, and every five years thereafter, the Department must comply with Government Code Section 66001(d)(1) by affirmatively demonstrating that the Department still needs unexpended fire impact fees to achieve the purpose for which it was originally imposed and that the Department has a plan on how to use the unexpended balance to achieve that purpose. Specifically, the District shall make all of the following findings, entitled Five-Year Report, with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The County shall provide for the refund of all or any part of such unexpended or unappropriated fee revenue, together with any actual interest accrued thereon, in the manner described in Section 66001 (e) of the Government Code, to the current record owner of any property for which a fee was paid; provided that if the administrative costs of refunding such fee revenue exceed the amount to be refunded.

ANNUAL INFLATIONARY ADJUSTMENT

In order for the District to maintain its level of service, the fee will need to be automatically adjusted annually commensurate with changes in the cost of facilities, apparatus, and equipment. Therefore, the fire impact fee should be adjusted on July 1 of each fiscal year by the percentage change in an appropriate engineering cost index as published by the Engineering News-Record, or its successor publication for the preceding twelve months.

IMPROVEMENTS IN-LIEU OF FEES

Subject to certain restrictions, if a developer dedicates land, constructs facilities and / or provide apparatus/equipment for the Department, the fire impact fees imposed on that development project may be adjusted to reflect a credit for the cost of the dedicated land, facilities constructed and / or apparatus/equipment provided.²

FEE CREDITS

In order to comply with the Act and recent court cases, a fee credit must be given for demolished existing square footage as part of a new development project.

² See El Dorado County Code Section 13.20.040 for more information.

APPENDICES

Appendix A – Dwelling Unit Occupancy Factor

Appendix B – Approved and Proposed Development Projects

Appendix C – Fire System Inventory and Replacement Cost Estimates

Appendix D – Comparison of Current and Proposed Fire Impact Fees

Appendix E – El Dorado County Ordinance Code Chapter 13.20

APPENDIX A – DWELLING UNIT OCCUPANCY FACTOR

FIGURE 12 – DWELLING UNIT OCCUPANCY FACTOR
EL DORADO HILLS CENSUS DESIGNATED PLACE

Land Use Categories	Occupied	Total	Dwelling	
	Dwelling	Number of	Unit	
	Units	Occupants	Occupancy	
	Calc	a	b	c = a / b
Single-Family Housing	13,357	41,190	3.09	
Multi-Family Housing	828	1,901	2.30	
Mobile Home	101	154	1.52	
Average (2010 Census)	14,286	43,245	3.03	

Source: U.S. Census Bureau, 2015 ACS 5-Year Estimate

APPENDIX B – APPROVED AND PROPOSED DEVELOPMENT

Vested residential units are indicated in green. Planned non-vested residential units are indicated in red. Units planned for the Rescue Fire Protection District, excluded from this Nexus Study, are indicated in yellow. The Department has estimated that 1,200 vested units shown have received a building permit as of September 30, 2017.

Project	Project Number	Location	APN	Commercial or Residential	# of Lots / Buildings	Approx. New Square Footage	Description	Acres	Completion Years Out (0 1/2-5/5+)	Residents ¹	Potential Employment ²
Silva Valley Parkway Class I/II Bike Path		On Silva Valley between Harvard and Green Valley		Bike Path	1	0	1.1 miles of a Class I multi-use path along the east side of Silva Valley Parkway from Harvard Way to Apian Way and a Class II bike lane on the southbound side of the road from Apian Way to Harvard Way and approximately 0.9 mile of a Class II bike lane on both sides of Silva Valley Parkway from Apian Way to Green Valley Road.	0	2-5		
1100 Investment Comm PM	PA 15-0014	Business Park	117-010-015	Commercial	4	0	Parcel Split – 4 individual parcels	21.9	0-1		0
4 Directions Farms (Latrobe)	\$16-0005	Off Brandon Road	087-021-66	Commercial	5	10478	A special use permit application for a custom farming facility providing vocational school teaching organic farming skills to disabled youth, adults and seniors. The facility is proposed to occur in three phases detailing the proposed buildings, planting of crops, and quantity of employees. The property, identified by Assessor's Parcel Number 087-021-66, consists of 56.8 acres, and is located on the south side of Brandon Road approximately 1.5 miles east of the intersection with South Shingle Road, in the Latrobe area.	56.8	2-5		19,05090909
Aerometals Expansion	SUP 98-0017-R-2	Sandstone Dr	117-081-01	Commercial	1	80000	New building expansion on parcel located to the east of the current building.	5.613	2-5		145,4545455
Arrowbee Lake Verizon Tower	\$15-0004	Aerobee Road at Birds Eye View Road	105-140-06	Commercial	1	0	90' tall stealth monopine tower with enclosure	1	0-1		0
Carson Creek Fitness (Heritage)	\$14-0003	Carson Crossing Drive	117-010-07	Commercial	2	9000	5,000 square foot fitness center, pool, recreation.	4.9	0-1		16,36363636
Center for the Ages	PA16-0003	North of Fire Station 85, on Commercial property of Serrano	121-040-31	Commercial	1	15000	EDH Senior Center that expands on the Senior Center off of Lassen Lane	11	2-5		27,27272727
Dieu Nhan Buddhist Meditation Center (RES)	SUP 13-0007	Duncan Hill Rd.	069-150-14	Commercial	1	15000	6807 square foot meditation center, 2 Resident nun buildings, monk cottage, retreat cottage, guest cottage	10.05	2-5		27,27272727
Eden Vale Inn (RES)	Sup 07-0027-R	1780 Springvale Road	102-140-88	Commercial	1	12000	13 Guest rooms in 2 buildings, Yurts, Caretaker homes, 12,000 sq. ft. total	1	0-1		21,81818182
EDH 52	PA 14-0009	Silva Valley/50	122-720-09	Commercial	9	350000	350,000 square feet commercial, including 3 major buildings, gas stations, fast food, etc.	51.45	5+		636,3636364
ED – ATT Cell Tower		Cabrillo Dr.		Commercial	1	0	65' Mono Pine	1	0-1		0
Golden Foothills Verizon Tower	\$15-0010	Blackstone Parkway and Cornerstone Drive	118-020-07	Commercial	1	0	A special use permit request to allow the construction of a new 65-foot tall mono-oak tower, six antennas with nine remote radio heads and two surge protectors on three sectors mounted at 47-feet, outdoor equipment cabinets on a 13-foot by 15-foot concrete pad, a 30KW standby diesel generator, and related ground equipment all within a 40-foot by 40-foot lease area. Access to the site would be provided by an existing driveway to the existing El Dorado Irrigation District water tanks. The property, identified by Assessor's Parcel Number 118-020-07, consists of 7.664 acres, and is located on the east side of Blackstone Parkway near the intersection with Cornerstone Drive, in the El Dorado Hills area.	8	0-1		0
Green Valley Cemetery/Mortuary (RES)	\$94-0002-R/ Z14-0011/ PD14-0009	3004 Alexandrite Dr	102-030-28	Commercial	1	5316	Addition of 3,604 square feet plus 1,712 covered patio, 2 underground LPG	8.6	0-1		9,665454545
Green Valley Convenience Center	\$12-0015/ PD 12-003	SE Corner Sophia/Green Valley Rd.	124-301-46	Commercial	3	10925	10,925 sq. ft. including: fuel station, convenience store, fast food, car wash	2.12	2-5		19,86363636
Hampton Inn & Suites / Serrano	P02-0003-E-3	Arrowhead Dr and Saratoga Way	120-690-04	Commercial	1	0	A request for a parcel map extension for a three year period. If approved, the expiration date for this parcel map would change from October 13, 2016 to October 13, 2019. Two previous time extensions have been approved in the past, resulting in 3 1-year extensions. The property, identified by Assessor's Parcel Number 120-690-04, consists of 15.069 acres, and is located on the north side of Saratoga Way immediately west of the intersection with Arrowhead Drive, in the El Dorado Hills area.	15.069	5+		0
Marble Valley - Comm.	SP12-0003 / DA 14-0003	South Bass Lake		Commercial		475,000	9237 Res. Lots, 475,000 sq. ft. commercial, 87 acres public facilities		5+		863,6363636
Mountain Express Office and Storage (Rescue)		Lotus Road	102-140-83	Commercial	1	24414	2 new buildings, 10,914 and 13,500 square foot buildings	11.37	2-5		44,38909091
Phoenix School	\$99-0001	4940 Robert J Mathews	124-070-62	Commercial	1	0	School for infant to 5 years old	1	0-1		0
Salmon Falls Road Verizon		Arroyo Vista/ Lake Vista Lane		Commercial	1	0	85' Monopine	1	0-1		0
Schaefer Gym (Rescue)	SUP 14-0002	1550 Old Ranch Rd	105-250-55	Commercial	1	3000	Gym 3,000 sq. ft.	4.43	0-1		5,454545455
Springs Equestrian Center (RES)	Z04-0015/ SUP 01-0011/ P08-0036	Deer Valley and Green Valley Road	115-410-05	Commercial	1	179740	2 covered arenas 45,000 sq. ft. each, 420 horse stall barns, Fenced riding area, 12,000 commercial store, Camping	146.42	2-5		326.8
Town Center ACE Hardware		Next to Debbie Wongs		Commercial	1	21800	21,800 square feet	0.5	5+		39,63636364

Town Center West	PA11-0004/PD95-02	Latrobe and White Rock Road - Blue Shield	117-160-17, -44 through -57	Commercial	3	1168060	Revision to Town Center West PD95-02, 1,168,060 sq. ft.	51	5+		2123.745455
Verizon Cell Tower (RES)		3000 Alexandrite		Commercial	1	0	Cell tower	0	0-1		0
El Dorado Hills Dog Park	S03-0005-R-3	At CSD Park	125-110-09	Park	1	0	dog park	39.5	2-5		
Serrano J5 Public Park	SP15-0001 / PD 15-0002	Serrano/Bass Lake	123-570-01	Park	1	0	Park - four soccer fields	12	2-5		
Alto	Z06-0005/PD 06-0006/TM06-1408	Malcolm Dixon Rd, North of Diamante Estates	126-100-19	Residential	23	69000	homes and open space	81.61	5+	60.03	
Bass Lake Golf Course (Rescue)		Starbuck Road	102-210-08	Residential	33	99000	Residential Subdivision over the Golf Course	33	5+	86.13	
Bass Lake North	PD14-0010/Rezone Z14-0008/TM14-1522	Sienna Ridge	115-400-06, 115-400-07, 115-400-08	Residential	90	270000	homes	38.74	2-5	234.9	
Bell Ranch	TM96-1321-R-3	Morrison Rd/Holy Trinity Church Area	108-010-45	Residential	113	339000	The development plan (PD96-0006) for Bell Ranch shall consist of the following: 123 total lots consisting of 113 single family lots ranging in size from 13,500 to 91,649 square feet, with 6 landscape lots, 2 open space lots, 1 play field lot, and 1 park site on 112.14 acres.	112.14	2-5	294.93	
Bell Woods	TM01-1380-R, PD01-0008	Adjacent to Hollow Oak Subdivision	119-020-50	Residential	54	162000	The Development Plan PD 01-0008 for Bell Woods shall consist of the following : 54 single family lots ranging in size from 11,004 to 26,080 square feet, and 2 open space lots on 34.28 acres.	34.28	2-5	140.94	
Bethesda Village	S86-0031-R-2	Mercy Lane, and Starbuck in Rescue	102-231-55	Residential	2	0	S 86-0031-R-2 - BETHESDA VILLAGE REVISED SPECIAL USE PERMIT (Golden Hills Community Church, Phil Hill/John Parker/Brad Friar): A special use permit revision request to convert existing house to a game room/office and convert existing laundry/bathroom to a house. No increase in square footage is proposed. The property, identified by Assessor's Parcel Number 102-231-55, consists of 21.302 acres, and is located on the north side of Mercy Way approximately 500 feet east of the intersection with Starbuck Lane, in the Rescue area.	21.302	2-5	5.22	
Blackstone V (Lot 1)	TM 12-1507/Z12-0006/A12-0002	Latrobe/Royal Oaks Drive	118-140-61	Residential	70	210000	homes	10.08	0-1	182.7	
Blackstone W	TM 12-1506	SE Corner Latrobe and Clubview	118-140-65	Residential	73	219000	homes	9.66	0-1	190.53	
Blackstone X	TM 12-1508-F	NE Corner Latrobe and Clubview	118-140-63	Residential	61	183000	homes	7.85	0-1	159.21	
Carson Creek Unit 1	TM 04-1391	Carson Crossing		Residential	285	855000	homes	95.2	0-1	743.85	
Carson Creek Unit 2	TM 06-1428	Carson Crossing		Residential	634	1902000	homes and two multi-family dwellings		2-5	1654.74	
Carson Creek Unit 3	TM 14-1519	Carson Crossing		Residential	321	963000	homes	19.37	2-5	837.81	
Central El Dorado Hills	Specific Plan	Station 85 South to Highway 50	121-160-05, 121-120-24, 121-040-020, -29, -31, 120-050-01, -05	Residential	1,000	3000000	Serrano Westside Plan Area 341 acres, and Pedregal Plan area 168 acres, civic-limited commercial use (50,000 Commercial Sq. Ft.), 15 acres public park, 1 acre neighborhood park, 168 acres of open space	509	5+	2610	
Country Living Lions Gate Subdivision (Latrobe) aka Michigan Bar Subdivision	A07-0008/Z07-0022/P07-0023	Latrobe Road	087-121-01	Residential	4	12000	Amendment to the land use designation from HDR to RR in the Latrobe Road Center and re-designate that portion Rural Region. Rezone a portion of the property from RE-10 designated as HDR to One Family Residential and change portion zoned RA-40 to RE-10.	37.28	0-1	10.44	
Dixon Ranch	A11-0006/Z11-0008/PD11-0006	Green Valley Rd	126-020-01, 02, 03, 04, & 126-150-23	Residential	400	1615000	605 Total lots. 160 age restricted.	280	2-5	1044	
El Dorado Hills Apartments	A14-0001/Z14-0001/SP 86-0002-R/ PD94-0004-R-2	Town Center (empty field)	121-290-60, 61, 62	Residential	240	250000	5 story parking garage, 4 story apartment, 250 units	4.57	2-5	626.4	
El Dorado Hills Retirement	SP13-0001/PD95-0002-R/ PD95-0007-R/ P12-0004/ S13-0017	Town Center West	117-160-38	Residential	131	114000	3 stories, 114,000 sq ft, 130 units	20.3	0-1	130	
El Dorado Hills Senior Care	S15-0012	Tam O'Shanter	125-040-20, 24, 26, 27, 125-333-01	Residential	6	0	6 Buildings, increase 6-8 patients per building	2.09	0-1	36	
El Dorado Springs 23	TM 14-1514	White Rock Across 4 Seasons	117-010-05	Residential	49	147000		21.65	2-5	127.89	
Granade Subdivision (LTB)	Z15-0003/TM15-1527	Brandon/S. Shingle	087-310-64	Residential	10	30000	Z15-0003/TM15-1527 - GRANADE SUBDIVISION (Doug Granade/Granade Family Trust/Lawrence Patterson): A rezone and tentative map application for an 11-lot rural tentative subdivision map in the Latrobe area. The subdivision would include a change in zoning from Rural Lands Twenty-Acre (RL-20) to Estate Residential 10-Acre (RE-10), consistent with the Rural Residential (RR) General Plan Land Use Designation. The proposed project includes the installation of wells and septic systems. Lots range in size from 10 to 30.1 acres. The property, identified by Assessor's Parcel Number 087-310-64, consists of 134.05 acres, and is located on the east side of South Shingle Road at the intersection with Brandon Road, in the Shingle Springs area.	133	2-5	26.1	
Hawk View	TM 00-1371-R	Bass Lake Road/Hawk View	115-040-16	Residential	114	342000		38.47	5+	297.54	

La Canada	TM 08-1463	Salmon Falls Road	126-100-18 and 110-020-12	Residential	47	141000	Subdivision in the area between Salmon Falls Road and Malcolm Dixon Road, north of Malcolm Dixon Road.	143.11	2-5	122.67	
La Cresta Woods	PA 13-0009	Wilson/Lago Vista	120-070-01	Residential	24	72000		7.5	2-5	62.64	
Lime Rock Valley		South East Marble Valley Area		Residential	800	2400000		740	2-5	2088	
Marble Valley - Res.	SP12-0003/ DA 14-0002	South Bass Lake		Residential	3236	9708000	3236 Res. Lots, 475,000 sq. ft. commercial, 87 acres public facilities	2341	5+	8445.96	
Malcolm Dixon Estates	TM 05-1401	Malcolm Dixon Cutoff	126-490-01, 126-490-02	Residential	8	24000	8 lots on 40 acres	40	5+	20.88	
Mignella	TM 07-1458-R/ BLA13-0015	Salmon Falls/Kalla Way	110-020-45	Residential	8	24000	homes	26	0-1	20.88	
Pomeroy Vineyard Estates (Rescue)	PA 16-0007	Bass Lake Golf Course	102-210-08	Residential	137	3000	A request for conceptual review of a General Plan Amendment from Rural Residential to Medium-Density Residential, and modification of the Cameron Park Community Region Boundary. The proposed Plan Development also includes a Rezone from Rural-Lands-10 (RL-10) to Two-acre Residential-Planned Development (R2A-PD), One-acre Residential-Planned Development (R1A-PD), Single-unit Residential-Planned Development (R1-PD) and Open Space Planned Development (OS-PD), and a Tentative Subdivision Map creating 137 residential lots from the approximate 130 acre site. The property, identified by Assessor's Parcel Number 102-210-08, consists of 130 acres, and is located on the west side of Starbuck Road approximately 3340 feet north of the intersection with Green Valley Road, in the Cameron Park Area.	130	5+	357.57	
Promontory 2C	TM06-1423	Lafite Ct / Bordeaux Dr	124-070-05	Residential	2	6000	a formal request for the processing of an administrative minor revision to Village 2C of the Promontory Village 1-5 Tentative Map TM98-1356E. We are providing you with additional information to supplement the items that were included in the September 28, 2015 regarding the finding of consistency for Village 2C. Village 2C is currently approved for 6 lots, 5 residential lots and 1 open space lot. There is a separate lot designate for the roadway. Village 2C will be accessed by the existing roadway of Lafite Court within gated community of Village 2. The gates and roadways are currently maintained by the Promontory Home Owners Association (ROA). Since Village 2C is already located behind the gates, the revised tentative map for Village 2C will not be providing gates for the project. This is consistent with the current map. A common driveway is proposed to service the 2 residential lots. A separate lot for the common driveway and public utilities will be offered to the Promontory ROA. The only change to the approved tentative map is a reduction of 3 residential lots. The one open space lot will remain and also be offered to the Promontory ROA. We will be transferring the 3 residential lots to the future Village 7 in the Promontory Specific Plan. The Promontory Village 7 is the last Village that has not processed a Tentative Map. The Promontory Specific Plan allocated 134 lots for Village 7. With the transferring of the 3 lots from Village 2C, the total lots proposed for the future Village 7 will be 131 lots. This density is within the allocated lots within the Village 7 and would not exceed the Promontory Specific plan maximum units of 1100 lots.	7.149	2-5	5.22	
Promontory Lot D1	A13-0004/Z13-0004/TM13-1512	Sophia/Alexandria	124-070-62	Residential	63	189000	homes	11.01	0-1	164.43	
Promontory Lot H Unit 1 & 2	TM98-1356	Beatty/Alexandria	124-390-03	Residential	64	192000	homes	9	0-1	167.04	
Promontory Village 6	TM05-1397	Northeast of Beatty Drive, Southeast of the intersection with Kymata Court	124-070-59, 124-080-60	Residential	155	102000	Residential homes	39.78	2-5	404.55	
Promontory Village 7	TM16-1530	South side of Alexandria Drive and East of Sophia Parkway	124-390-04, 124-390-08, and 124-390-14	Residential	131	393000	TM16-1530 - PROMONTORY VILLAGE 7 (Russell-Promontory LLC/MJM Properties/CTA Engineering and Surveying): A Tentative Subdivision Map application request for the Promontory Specific Plan Village 7 to subdivide a 176.99 acre site into 131 single dwelling residential lots, 13 open space lots, and 15 lettered lots for landscaping and internal roadways. The project includes a large lot and phasing plan. The property, identified by Assessor's Parcel Numbers 124-390-04, 124-390-08 and 124-390-14, consists of 176.99 acres, and is located on the south side of Alexandria Drive approximately 150 feet east of the intersection with Sophia Parkway, in the El Dorado Hills area.	176.99	2-5	341.91	
Promontory Village 8	TM13-1513	Via Baragio/Via Treviso	124-400-01	Residential	63	189000	homes	63.24	0-1	164.43	
Ridgeview West Unit 5	TM 95-1309	Via Treviso, Via Barlogio		Residential	4	12000	4 lots split from 6	4	5+	10.44	
Ridgeview Village Unit 9	TM08-1477	Beatty near Powers	120-010-01	Residential	49	147000		22.4	5+	127.89	

Ridgeview West Unit 4 (Treviño II)		Via Barlogio at Via Treviño	120-700-07	Residential	20	60000	AKA the Willows		2-5	52.2	
Saratoga Estates Subdivision	Z14-0007 / PD14-0006 / TM14-1520	Saratoga Way and Wilson Blvd, Connection to Iron Point in Folsom	120-070-02	Residential	317	951000	A request to Rezone property from Single-Unit Residential-Open Space (R1-OS) to Single-Unit Residential-Planned Development (R1-PD) and Open Space-Planned Development (OS-PD); A proposed Planned Development permit for the proposed 311-lot subdivision; and a Tentative Subdivision Map to construct a 317 unit single-family residential development. The detached residential units would be constructed on individual lots generally ranging between approximately 6,000 and 9,000 square feet, with the exception of several larger lots (up to 19,000 square feet) bordering the east site boundary. The project would extend Wilson Boulevard to Saratoga Way and extend Saratoga Way to Iron Point Road in Folsom. The project contains approximately 42 acres of public parks, landscaping, and open space. The property, identified by Assessor's Parcel Number 120-070-02, consists of 121.95 acres, and is located on the south side of Wilson Boulevard north of U.S. Highway 50, in the El Dorado Hills area.	121.95	5+	827.37	
Serrano J5 & J6	SP13-0002 / Z13-0002 / PD13-0001 / TM13-1511	Bass Lake Rd at Sienna Ridge and Serrano Parkway	123-570-03, 123-570-04	Residential	148	444,000	A request for a Tentative Subdivision Map of 36 acre property totaling 148 detached residential lots, a 3-acre passive park, and nine landscape lots. Access to the site would be off Bass Lake Road and Sienna Ridge Drive. Public water and sewer would be provided by El Dorado Irrigation District. This Tentative Map is a revision to the approved map for a total of 204 residential lots and is an update to the original request for a total of 119 residential lots. The application includes a request for a Specific Plan Amendment changing the land use designation from Commercial to Residential and a rezone from Community Commercial-Planned Development to Single-Unit Residential-Planned Development (CC-PD TO R1-PD) of the westerly portion of Assessor's Parcel Number 123-570-03. The project also includes a Planned Development permit establishing a development for the Serrano Village J5/J6 Tentative Subdivision Map including modification to the Single-Unit Residential (R1) Development Standards (i.e. setbacks, building coverage). This residential Tentative Subdivision Map is a part of the original El Dorado Hills Specific Plan for which an Environmental Impact Report (EIR) was adopted. The property, identified by Assessor's Parcel Numbers 123-570-03 and 123-570-04, consists of 36 acres, and is located on the east side of Bass Lake Road immediately east of the intersection with Serrano Parkway, in the El Dorado Hills area.	36	2-5	386.28	
Serrano K5		Greenview		Residential	151	453000	homes		0-1	394.11	
Serrano K6		Greenview		Residential	74	222000	homes		0-1	193.14	
Serrano Village J Lot H	TM14-1524 / PD14-0008	Serrano/Bass Lake	123-280-10, 123-370-01, 03	Residential	111	339000	PD14-0008/TM14-1524 – Serrano Village J – Lot H (Kirk Bone-Serrano Associates, LLC/Don McComick-REY Engineers): A revision to approved tentative map and development plan from 83 clustered half plexunits to 111 detached lots ranging in size from 4,500 square feet to 11,205 square feet. The map includes five design waivers of road design and lot standards including modification of standard right-of-way width, sidewalk, road width radius and lot width. Through the planned development, the project includes modification to one-family residential district (R1) standards including maximum lot coverage and minimum lot size. The proposed subdivision is a part of the adopted El Dorado Hills Specific Plan for which an Environmental Impact Report (EIR), which analyzed and mitigated identified environmental impacts, has been certified. The property, identified by Assessor's Parcel Numbers 123-370-01 and 123-280-10, consists of 25 acres +/-, and is located on the northeast corner of Serrano Parkway and Greenview Drive, in the El Dorado Hills area.	25	2-5	289.71	
Serrano M2 M3		Serrano north side		Residential	102	306000	102 custom lots	164	5+	266.22	
Serrano M4		Serrano north side		Residential	38	114000	38 custom lots	69	5+	99.18	
Serrano M5		Serrano north side		Residential	10	30000	10 custom lots	8	5+	26.1	
Serrano Westside		Near Raley's/ Serrano Parkway	120-160-03, 121-120-22, 121-040-20, 29, 31	Residential	763	2289000	640 multi-family units, 123 single family, 50,000 sq.ft. commercial	105	5+	1991.43	
Silver Springs (RES)	TM 97-1390	Silver Springs/Green Valley	103-010-02, 103-020-09 and 103-020-10	Residential	245	795000		245	2-5	639.45	
Southpointe Meadows	TM 16-1529	Lakehills	110-450-07	Residential	7	21000	7 custom lots	8	2-5	18.27	
Summer Brook (Rescue)	A07-0005/207-0012/ PD07-0007/TM07-1440	Green Valley near Deer Valley	102-210-12, 102-220-13	Residential	29	87000		90.3 acres	2-5	75.69	
The Pavilions Memory Care		Francisco/Green Valley	124-140-33	Residential	64	40280	40,280 square feet, 64 beds	6.85	2-5	64	
Valley View East Ridge	TM 14-1521	Above Blackstone	118-130-28	Residential	701	2103000	homes	735	2-5	1829.61	
Verde Vista (RESCUE)	TM97-1342	Bass Lake Road	115-020-02, 03, 04	Residential	84	252000	homes	29.85	5+	219.24	

[illegible]

APPENDIX C – FIRE SYSTEM INVENTORY AND REPLACEMENT COST ESTIMATES

FIGURE 13 – EXISTING LAND AND BUILDING INVENTORY

Fire Station	Amount	Unit Cost	Replacement Cost (2017\$)
Calc	a	b	c = a * b
Station 84			
Land	0.86 acres	\$250,000 per acre	\$216,000
Buildings	10,633 sq. ft.	\$550 sq. ft.	\$5,848,150
Station 85			
Land	4.11 acres	\$250,000 per acre	\$1,027,500
Buildings	25,915 sq. ft.	\$550 sq. ft.	\$14,253,250
Station 86			
Land	10.00 acres	\$37,000 per acre	\$370,000
Buildings	10,385 sq. ft.	\$550 sq. ft.	\$5,711,750
Station 87			
Land	21.31 acres	\$195,000 per acre	\$4,155,450
Buildings	13,119 sq. ft.	\$550 sq. ft.	\$7,215,450
Station 91			
Land ¹	-	-	-
Buildings	2,366 sq. ft.	\$550 sq. ft.	\$1,301,300
Station 92			
Land	4.52 acres	\$0 per acre	\$0
Buildings ²	-	-	-
Total Existing Facilities (Land and Buildings)			\$40,098,850

Source: El Dorado Hills Fire Department; SCI Consulting Group

Notes:

¹ Station 91 land is leased from a neighboring resident, therefore no land value is shown.

² Station 92 is nonoperational, therefore no land or building value is shown.

FIGURE 14 – EXISTING APPARATUS AND EQUIPMENT INVENTORY

Engine Number	Type	Purchase Year	Unit ID #	Apparatus / Vehicles ¹	Ancillary Equipment	Replacement Value (2017\$)
Apparatus / Vehicles						
8571	Type 1	1996	E85	\$171,250	\$130,000	\$301,250
8572	Type 2	2001	E286	\$171,250	\$130,000	\$301,250
8570	Type 2	2003	E285	\$342,500	\$130,000	\$472,500
8574	Type 2	2007	E86	\$513,750	\$130,000	\$643,750
8576	Type 2	2007	E87	\$513,750	\$130,000	\$643,750
8577	Type 1	2014	E84	\$685,000	\$130,000	\$815,000
8562	Type 3	2005	E387	\$225,000	\$95,000	\$320,000
8563	Type 3	2007	E386	\$337,500	\$95,000	\$432,500
8553	Type 6	2015	P91	\$175,000	\$30,000	\$205,000
8554	Type 6	2016	P85	\$175,000	\$30,000	\$205,000
8590	Truck	2012	T85	\$1,250,000	\$130,000	\$1,380,000
8580	Water Tender	2010	WT91	\$225,000	\$45,000	\$270,000
8552	Water Rescue	2005	WR84	\$100,000	\$30,000	\$130,000
8551	Air	2002	A85	\$162,500	\$45,000	\$207,500
8536	Staff Vehicle	2016	B85	\$80,000	\$12,000	\$92,000
8541	Strike Team Vehicle	2006	STL	\$40,000	\$12,000	\$52,000
8535	Staff Vehicle	2015	8500	\$80,000	\$12,000	\$92,000
8534	Staff Vehicle	2015	8502	\$80,000	\$12,000	\$92,000
8549	Strike Team Vehicle	2003	8503	\$40,000	\$12,000	\$52,000
8544	Staff Vehicle	2003	8520	\$22,500	\$12,000	\$34,500
8532	Staff Vehicle	2016	8521	\$45,000	\$12,000	\$57,000
8533	Staff Vehicle	2016	8522	\$45,000	\$12,000	\$57,000
8542	Utility Vehicle	1999	BUTT	\$15,000	\$12,000	\$27,000
8539	Utility Vehicle	2005	VIRV	\$30,000	\$12,000	\$42,000
8531	Utility Vehicle	2007	OPS SPT	\$45,000	\$12,000	\$57,000
Total Apparatus and Equipment				\$5,570,000	\$1,412,000	\$6,982,000

Source: El Dorado Hills Fire Department

Notes:

¹ Value based on estimated current replacement value. Adjustments have been made to discount apparatus and vehicles based on age (0 - 5 years at 100%, 6-10 years at 75%; 11 - 15 years at 50% and 16 years or more at 25%.)

APPENDIX D – COMPARISON OF CURRENT AND PROPOSED FIRE IMPACT FEE

FIGURE 15 – COMPARISON OF CURRENT AND PROPOSED FIRE IMPACT FEE

Land Use Categories	Current	Proposed	% Change
Residential Development	Per Sq. Ft. of Living Area		
Single-Family Housing	\$1.16	\$0.92	-20.7%
Multi-Family Housing	\$1.16	\$1.50	29.3%
Mobile Home	\$1.16	\$1.07	-7.8%
Assisted Living Facility	\$1.16	\$1.51	30.2%
Nonresidential Development	Per Sq. Ft. of Building Area		
Retail / Commercial	\$1.16	\$1.55	33.6%
Office	\$1.16	\$1.94	67.2%
Industrial	\$1.16	\$1.42	22.4%
Agriculture	\$1.16	\$0.60	-48.3%
Warehouse / Distribution	\$1.16	\$0.97	-16.4%
Example - Fee for Average Dwelling Unit			
Residential Development	Per Average Dwelling Unit		
Single-Family Housing	\$3,303	\$2,619	-20.7%
Multi-Family Housing	\$1,095	\$1,416	29.3%
Mobile Home	\$1,228	\$1,133	-7.8%

APPENDIX E – EL DORADO COUNTY ORDINANCE CODE CHAPTER 13.20

DEVELOPMENT IMPACT MITIGATION FEES FOR SPECIAL DISTRICTS**Section 13.20.010. - Purpose.**

This chapter sets forth the requirements for the establishment and administration of development impact mitigation fees collected by the County of El Dorado on behalf of a Special District within the County. For purposes of this chapter, “Special District” includes a fire improvement district, a community services district, a recreation and park district, or any other public agency authorized by law to provide fire protection, public recreation, or any other community service. A Special District may request the establishment and administration of a development impact mitigation fee under this chapter only if the Special District lacks statutory authority to independently impose a development impact mitigation fee.

Section 13.20.020. - Establishment of fee.

At the request of the Special District and in compliance with the Mitigation Fee Act, California Government Code sections 66000-66025, the Board of Supervisors may, in its sole discretion, establish a development impact mitigation fee collected on behalf of the Special District upon the issuance of all building permits for development within the Special District. The Special District shall propose the amount of any new or modified fee, which shall be based on a study and written report that demonstrates and allows the Board of Supervisors to independently evaluate the appropriate nexus between the fee and the purpose for which it is to be charged. The fee revenue and any interest accrued thereon may only be used as provided in the Mitigation Fee Act.

Section 13.20.030. - Agreement required.

The County may only collect and disburse fees on behalf of a Special District pursuant to a written agreement between the County and Special District that has been approved as to form by County Counsel. Even if a fee was created before enactment of this chapter, the County shall not disburse any fee on behalf of a Special District until the agreement required by this section is duly executed by the County and Special District. At a minimum, the agreement shall clearly define the rights and duties of each party and, to the fullest extent allowed by law, shall provide for the Special District to defend, indemnify, and hold the County, its officers, agents, and employees harmless from and against any and all liability, loss, damage, claims, judgments, costs, staff time, losses, expenses, and any other costs of defense arising out of, resulting from, or related to the creation, establishment, modification, collection, or disbursement of fees on behalf of the Special

District or any other obligation of the Special District or County under the agreement to collect and distribute fees on behalf of the Special District, the Mitigation Fee Act, or this chapter. The agreement shall also provide that the Special District shall ensure that any fee collected on its behalf complies with the Mitigation Fee Act.

Section 13.20.040. - Developer construction of facilities.

Whenever a developer is required, as a condition of approval of a development permit, to construct a public facility described in a resolution adopted pursuant to this chapter which facility is determined by the Special District to have supplemental size, length, or capacity over that needed for the impacts of that development, and when such construction is necessary to ensure efficient and timely construction of the facilities network, a reimbursement agreement with the developer and a credit against the fee, which would otherwise be charged pursuant to this chapter on the development project, shall be offered. The reimbursement amount shall not include the portion of the improvement needed to provide services or mitigate the need for the facility or the burdens created by the development.

Section 13.20.050. - Reductions and Appeals.

- A. Reduction and/or appeals of a fee described in this chapter may be granted by the Chief Administrative Officer to a developer of any project under any one of the following scenarios:
 - 1. The requirements of this chapter have been incorrectly applied to the development project; and/or
 - 2. That application of the requirements of this chapter to the development project is unlawful under and/or conflict with federal, state, or local law and/or regulation including constituting an unlawful taking of property without just compensation.
- B. Application for reduction and/or appeals of a fee described in this chapter must be made no later than the date of application for the building permit for the development project on a form provided by the County and shall include payment of the fee. The burden of establishing by satisfactory factual proof the applicability and elements of this section shall be on the applicant. The applicant must submit full information in support of their submittal as requested by the Chief Administrative Officer. Failure to raise each and every issue that is contested in the application and provide appropriate support evidence will be grounds to deny the application and will also preclude the applicant from raising such issues in court. The Chief Administrative Officer may require at the expense of the Applicant, review of the submitted materials by a third party.

- C. The County shall mail the applicant a final, written determination on the application for a reduction and/or appeal within 30 days of the appeal. Within 10 days of receiving the final, written determination from the Chief Administrative Officer, the applicant may appeal the Chief Administrative Officer's decision to a Hearing Officer appointed under Chapter 12.28. The Hearing Officer shall issue a written decision within 30 days and the Hearing Officer's decision is final and not administratively appealable. The 30-day deadlines for decisions in this section may be extended by the County if the complexity of an application necessitates additional time.
- D. If a reduction, adjustment, or waiver is granted, any change in use within the project shall invalidate the waiver, adjustment, or reduction of the fee.
- E. Failure to timely submit an application for reduction and/or appeal of a fee under this section and a protest under California Civil Code section 66020 shall constitute a failure to exhaust administrative remedies that shall preclude such person from challenging the fee in court.

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EL DORADO HILLS FIRE DEPARTMENT

MONTHLY ACTIVITY REPORT NOVEMBER 2017

“YOUR SAFETY ... OUR COMMITMENT”

The Board of Directors is considering adopting performance measurement goals to direct fire crew planning and to monitor the operation of the Department. These measures of time are designed to deliver outcomes that will save patients medically salvageable upon arrival and to keep small fires from becoming more serious. Such measures and goals provide the Department a foundation upon which future deployment decisions are based.

These deployment measurements include:

- DM 1 – 911 Call Handling Time
- DM 2 – Turnout Time
- DM 3 – Travel Time
- DM 4 – Total Response Time
- DM 5 – Effective Response Force Time

*All times are collected using a combination of Active 911 and Crystal Reports. The times are provided with the best accuracy possible given the limitations of technology in our system. The current system does not allow for accurate data collection.

SIGNIFICANT TRAINING/INCIDENTS

PR – Crew Judging Chili Cookoff for Community. 11/4/17



Vehicle into Building. 11.16.17 2222 Francisco Dr.





Thanksgiving Day –C shift was out in the community and we're invited to a football game with some local citizens. Well done



Town Center Christmas Tree Lighting – December 2, 2017





Toys for Tots – December 2, 2017



ALARM STATISTICS

Response District	Total Number of Responses – NOV. 2017	Total Number of Responses –2017	Total Number of Responses – NOV. 2016	Total Number of Responses –2016
84	65	708	53	658
85	67	768	58	632
86	44	481	40	371
87	75	756	45	605
91	4	70	4	53
92	1	15	0	14
Mutual Aid	43	733	78	782
Transfer	16	201	18	192
TOTALS	315	3732	296	3307

88.48% Medic Unit Response, 10 Minutes (before exception reports)

93.42% Medic Unit Response, 11 Minutes (before exception reports)

Report: Queries – Incident – NFIRS Incident – Incident By District (Summary) Note: Run all Districts on 1 page (manually add subdistricts)

Crystal: Emergency Response Summary-Medic Unit Response Time-El Dorado

Deployment Measure 1 - 911 Call Handling Time

This report not available due to Firehouse Upgrade and Tech Related Problems

- 90 Seconds 90% of the time

Note: Call Handling Times are reported by CalFire Camino and shown below. El Dorado Hills Fire Department also tracks Call Handling Times listed below. There is a discrepancy in the Call Handling Time reports. This discrepancy demonstrates the technology lag that exists in the system.

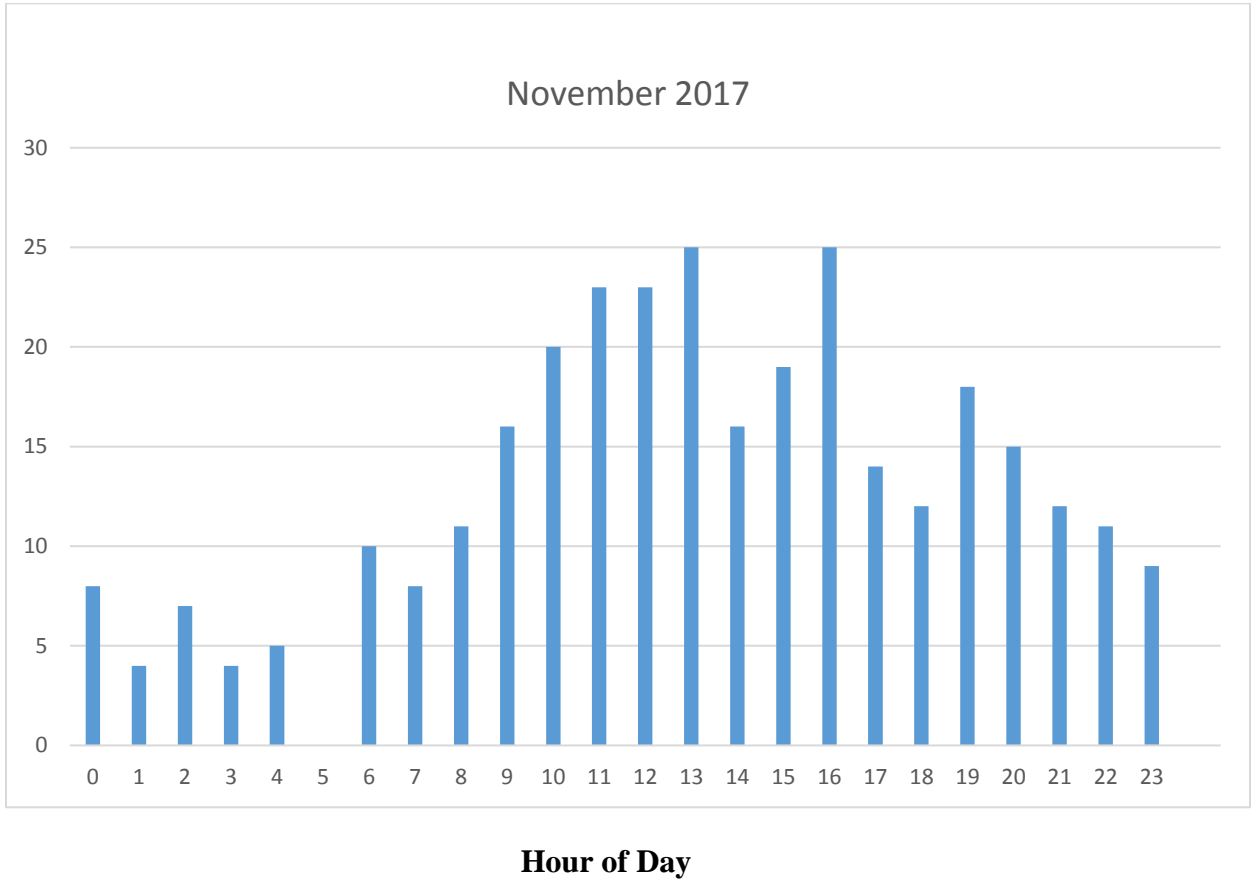
	Camino Call Handling Report	EDH Fire Call Handling Report
Incidents Dispatched Under 60 Seconds	Unable – Report No Longer Exists in Crystal	____% (____ of ____)
Incidents Dispatched Under 90 Seconds	Unable – Report No Longer Exists in Crystal	____% (____ of ____)
	Report – Crystal – JPA Report – Call Processing Report – Filter by EDH Jurisdiction and Dates	Report – Firehouse Analytics – Filter by Dates

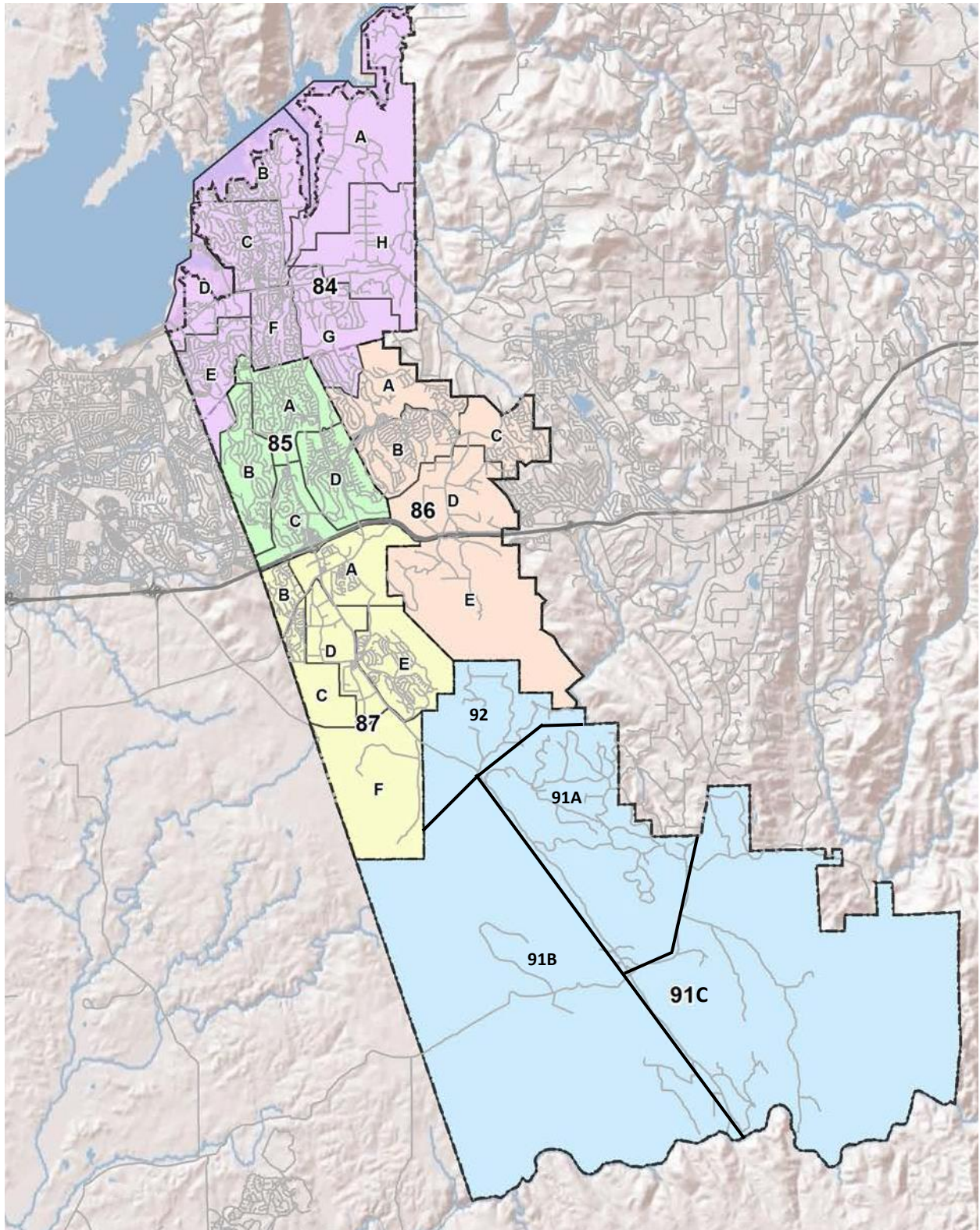
The following Deployment Measures are unable to be reported/tracked as required by the Deployment Measures due to technology issues with our current system and software limitations:

- Deployment Measure 2 - Turnout Time
- Deployment Measure 3 - Travel Time
- Deployment Measure 4 - Total Response Time
- Deployment Measure 5 - Effective Response Force (Fire/Rescue Large Emergency)

INCIDENTS BY HOUR OF DAY

NOVEMBER 1-30, 2017





Accountability Act
Annual Report – 2016/2017
El Dorado Hills Joint County Water/Fire District-Latrobe Zone

The special tax measure passed under Government Code Section 50075 by the voters in the Latrobe Fire Protection District, now the El Dorado Hills County Water District, was specifically intended to develop and maintain fire and rescue services in the Latrobe Community. The measurement adopted to evaluate the success of the additional funds in the fire district was to accomplish and maintain an ISO rating for the District. Prior to this time, the District was unrated and the homeowners were subject to high homeowner insurance rates. All funds have been assigned each year to the annual operating budget for purchase and maintenance of rescue and firefighting equipment and apparatus. The district accomplished an ISO rating in the first year following the voter approval tax measure. El Dorado Hills Joint County Water/Fire District continues to maintain this ISO rating with the assistance of the special tax funding.

During fiscal year 2016/17, the funds collected by the special tax were \$35,622. The funds expended for Services and Supplies totaled \$1,444,373, of which the excess over and above the special tax was funded by annual property taxes.

There are no projects required or authorized to be funded under Section 50075.1 from this special tax.

Approved by the El Dorado Hills County Water District Board of Directors on December 21, 2017.

Charles J. Hartley, Board President

ATTEST:

Jessica Braddock, Board Secretary

**El Dorado Hills County Water District
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Valuation Date: June 30, 2017
Measurement Date: June 30, 2017**

*Prepared by:
Total Compensation Systems, Inc.*

Date: November 5, 2017

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El Dorado Hills County Water District
Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

El Dorado Hills County Water District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of June 30, 2017 (the measurement date). The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2017. If the report will first be used for a different fiscal year, the numbers may need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

This actuarial study is intended to serve the following purposes:

- To provide information to enable El Dorado Hills County Water District to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable El Dorado Hills County Water District to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 74 and 75 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 74 and 75, El Dorado Hills County Water District should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 74 and 75 compliance.

This actuarial report includes several estimates for El Dorado Hills County Water District's retiree health program. In addition to the tables included in this report, we also performed cash flow adequacy tests as required under Actuarial Standard of Practice 6 (ASOP 6). Our cash flow adequacy testing covers a twenty-year period. We would be happy to make this cash flow adequacy test available to El Dorado Hills County Water District in spreadsheet format upon request.

We calculated the following estimates separately for active employees and retirees. As requested, we also separated results by the following employee classifications: Fire Fighters and General Employees. We estimated the following:

- the total liability created. (The actuarial present value of projected benefits or APVPBP)
- ten years of projected benefit payments.

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- the "total OPEB liability (TOL)." (The TOL is the portion of the APVPBP attributable to employees' service prior to the measurement date.)
- the "net OPEB liability" (NOL). For plans funded through a trust, this represents the unfunded portion of the liability.
- the service cost (SC). This is the value of OPEB benefits earned for one year of service.
- deferred inflows and outflows of resources attributable to the OPEB plan.
- "OPEB expense." This is the amount recognized in accrual basis financial statements as the current period expense. The OPEB expense includes service cost, interest and certain changes in the OPEB liability, adjusted to reflect deferred inflows and outflows. This amount may need to be adjusted to reflect any contributions received after the Measurement Date.
- Amounts to support financial statement Note Disclosures and Required Supplementary Information (RSI) schedules.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Service costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

B. General Findings

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2017 to be \$574,194 (see Section IV.A.). The "pay-as-you-go" cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning July 1, 2017 (the service cost) is \$353,106. This service cost would increase each year based on covered payroll. Had El Dorado Hills County Water District begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. We estimate the amount that would have accumulated to be \$11,983,770. This amount is called the "Total OPEB Liability" (TOL). El Dorado Hills County Water District has set aside funds to cover retiree health liabilities in a GASB 75 qualifying trust. The Fiduciary Net Position of this trust at June 30, 2017 was \$6,308,048. This leaves a Net OPEB Liability (NOL) Of \$5,675,722.

Based on the information we were provided, the OPEB Expense for the fiscal year ending June 30, 2017 is \$542,202. As noted in this report adjustments may be needed – particularly if the reporting date is not the same as the measurement date.

We based all of the above estimates on employees as of June, 2017. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

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C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<i>Sworn</i>	<i>Miscellaneous</i>
Benefit types provided	Medical only	Medical only
Duration of Benefits	Lifetime	Lifetime
Required Service	CalPERS Retirement	CalPERS Retirement
Minimum Age	CalPERS Retirement	CalPERS Retirement
Dependent Coverage	Yes	Yes
District Contribution %	In accordance with Government Code Section 22893*	In accordance with Government Code Section 22893*
District Cap	Same as Active	Same as Active

*Hired prior to January 1, 2012 receive 100% of Employer Contribution upon retirement

D. Recommendations

It is outside the scope of this report to make specific recommendations of actions El Dorado Hills County Water District should take to manage the liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of El Dorado Hills County Water District's practices, it is possible that El Dorado Hills County Water District is already complying with some or all of our recommendations.

- We recommend that El Dorado Hills County Water District maintain an inventory all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, El Dorado Hills County Water District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- We recommend that El Dorado Hills County Water District conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no less frequently than every two years, as required under GASB 74/75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. El Dorado Hills County Water District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, El Dorado Hills County Water District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- El Dorado Hills County Water District should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire

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cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.

- Several assumptions were made in estimating costs and liabilities under El Dorado Hills County Water District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices B and C for a list of assumptions and concerns.) For example, El Dorado Hills County Water District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for El Dorado Hills County Water District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

Respectfully submitted,



Geoffrey L. Kischuk, FSA, MAAA, FCA
Consultant
Total Compensation Systems, Inc.
(805) 496-1700

PART II: BACKGROUND

A. Summary

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees’ working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”),

B. Actuarial Accrual

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method.”

The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under this method, there are two components of actuarial cost – a “service cost” (SC) and the “Total OPEB Liability” (TOL). GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. Under the entry age actuarial cost method, the actuary determines the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. This amount is the service cost. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

The service cost is determined using several key assumptions:

- The current ***cost of retiree health benefits*** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “***trend***” ***rate*** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- ***Mortality rates*** varying by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- ***Employment termination rates*** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The ***service requirement*** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the real rate of return expected for plan assets plus long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

The total OPEB liability (TOL) can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses can be deferred five years
- Experience gains and losses can be deferred over the expected average remaining service lives (EARS�) of plan participants. In calculating the EARS�, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARS� quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the average working lifetime
- Liability changes resulting from plan changes, for example, cannot be deferred.

PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each employee. We determined eligibility for retiree benefits based on information supplied by El Dorado Hills County Water District. We then selected assumptions for the factors discussed in the above Section that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each employee, we applied the appropriate factors based on the employee's age, sex, length of service, and employee classification.

We summarized actuarial assumptions used for this study in Appendix C.

B. Liability for Retiree Benefits.

For each employee, we projected future premium costs using an assumed trend rate (see Appendix C). We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the employee is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the employee is not eligible. The employee is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We discounted the expected cost for each year to the measurement date June 30, 2017 at 7% interest. Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan.

For any **current retirees**, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the APVPBP for all employees to get the actuarial present value of total projected benefits (APVPBP). The APVPBP is the estimated present value of all future retiree health benefits for all **current** employees and retirees. The APVPBP is the amount on June 30, 2017 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last current employee or retiree dies or reaches the maximum eligibility age.

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Actuarial Present Value of Projected Benefit Payments at June 30, 2017

	<i>Total</i>	<i>Fire Fighters</i>	<i>General Employees</i>
Active: Pre-65	\$5,447,189	\$5,187,655	\$259,534
Post-65	\$3,052,196	\$2,786,688	\$265,508
Subtotal	\$8,499,385	\$7,974,343	\$525,042
Retiree: Pre-65	\$4,051,433	\$3,748,710	\$302,723
Post-65	\$2,759,226	\$2,226,030	\$533,196
Subtotal	\$6,810,659	\$5,974,740	\$835,919
Grand Total	\$15,310,044	\$13,949,083	\$1,360,961
Subtotal Pre-65	\$9,498,622	\$8,936,365	\$562,257
Subtotal Post-65	\$5,811,422	\$5,012,718	\$798,704

The APVPBP should be accrued over the working lifetime of employees. At any time much of it has not been "earned" by employees. The APVPBP is used to develop expense and liability figures. To do so, the APVPBP is divided into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability).

The past service and future service liabilities are each accrued in a different way. We will start with the future service liability which is funded by the service cost.

C. Cost to Prefund Retiree Benefits

1. Service Cost

The average hire age for eligible employees is 31. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 25 years (assuming an average retirement age of 56). We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Year Beginning June 30, 2017

	<i>Total</i>	<i>Fire Fighters</i>	<i>General Employees</i>
# of Employees	63	54	9
Per Capita Service Cost			
Pre-65 Benefit	N/A	\$3,810	\$1,754
Post-65 Benefit	N/A	\$2,113	\$1,942
First Year Service Cost			
Pre-65 Benefit	\$221,526	\$205,740	\$15,786
Post-65 Benefit	\$131,580	\$114,102	\$17,478
Total	\$353,106	\$319,842	\$33,264

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. This service cost would increase each year based on covered payroll.

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2. Total OPEB Liability (TOL) and Net OPEB Liability (NOL)

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability (TOL). We calculated the TOL as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables.

Total OPEB Liability (TOL) and Net OPEB Liability (NOL) as of June 30, 2017

	<i>Total</i>	<i>Fire Fighters</i>	<i>General Employees</i>
Active: Pre-65	\$3,362,444	\$3,257,353	\$105,091
Active: Post-65	\$1,810,667	\$1,716,156	\$94,511
Subtotal	\$5,173,111	\$4,973,509	\$199,602
Retiree: Pre-65	\$4,051,433	\$3,748,710	\$302,723
Retiree: Post-65	\$2,759,226	\$2,226,030	\$533,196
Subtotal	\$6,810,659	\$5,974,740	\$835,919
Subtotal: Pre-65	\$7,413,877	\$7,006,063	\$407,814
Subtotal: Post-65	\$4,569,893	\$3,942,186	\$627,707
Total OPEB Liability (TOL)	\$11,983,770	\$10,948,249	\$1,035,521
Fiduciary Net Position as of June 30, 2017	\$6,308,048		
Net OPEB Liability (NOL)	\$5,675,722		

Because El Dorado Hills County Water District concluded that it would be too expensive and time-consuming to rerun prior valuations under GASB 75, we invoked Paragraph 244 of GASB 75 for the transition. Consequently, in order to determine the beginning NOL, we used a "roll-back" technique. The following table shows the results of the roll-back. El Dorado Hills County Water District should restate its June 30, 2016 NOL accordingly.

Changes in Net OPEB Liability as of June 30, 2017

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Roll back balance at June 30, 2016	\$11,401,731	\$5,416,101	\$5,985,630
Service Cost	\$343,655	\$0	\$343,655
Interest on TOL	\$790,494	\$0	\$790,494
Employer Contributions	\$0	\$852,110	(\$852,110)
Employee Contributions	\$0	\$0	\$0
Actual Investment Income	\$0	\$597,001	(\$597,001)
Administrative Expense	\$0	(\$5,054)	\$5,054
Benefit Payments	(\$552,110)	(\$552,110)	\$0
Other	\$0	\$0	\$0
Net Change during 2016-17	\$582,039	\$891,947	(\$309,908)
Balance at June 30, 2017 *	\$11,983,770	\$6,308,048	\$5,675,722

* May include a slight rounding error.

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3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, change in TOL due to plan changes; all adjusted for deferred inflows and outflows. El Dorado Hills County Water District determined that it was not reasonable to rerun prior valuations under GASB 75. Therefore, we used the transition approach provided in GASB 75, Paragraph 244. That means that there are no deferred inflows/outflows in the first year (with the possible exception of contributions after the measurement date). The OPEB expense shown below is considered to be preliminary because there can be employer specific deferred items (e.g., contributions made after the measurement date, and active employee contributions toward the OPEB plan).

OPEB Expense Fiscal Year Ending June 30, 2017

	<i>Total</i>
Service Cost	\$343,655
Interest on Total OPEB Liability (TOL)	\$790,494
Employee Contributions	\$0
Recognized Actuarial Gains/Losses	\$0
Recognized Assumption Changes	\$0
Actual Investment Income	(\$597,001)
Recognized Investment Gains/Losses	\$0
Contributions After Measurement Date*	\$0
Liability Change Due to Benefit Changes	\$0
Administrative Expense	\$5,054
OPEB Expense**	\$542,202

* Should be added by El Dorado Hills County Water District if reporting date is after the measurement date.

** May include a slight rounding error.

The above OPEB expense does not include an estimated \$852,110 in employer contributions.

4. Deferred Inflows and Outflows

Certain types of TOL changes are subject to deferral, as are investment gains/losses. To qualify for deferral, gains and losses must be based on GASB 74/75 compliant valuations. Since the District's prior valuation was performed in accordance with GASB 43/45, it is not possible to calculate compliant gains and losses. (Please see Appendix E, Paragraph 244 for more information.) Therefore, valuation-based deferred items will not begin until the next valuation. However, there could be employer-specific deferred items that need to be reflected, as mentioned earlier.

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PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of employees, estimates for individual years are **certain** to be *in*accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning July 1</i>	<i>Total</i>	<i>Fire Fighters</i>	<i>General Employees</i>
2017	\$574,194	\$491,573	\$82,621
2018	\$578,585	\$493,230	\$85,355
2019	\$606,582	\$534,043	\$72,539
2020	\$606,495	\$547,812	\$58,683
2021	\$637,354	\$576,909	\$60,445
2022	\$673,222	\$611,015	\$62,207
2023	\$657,588	\$592,771	\$64,817
2024	\$712,421	\$645,131	\$67,290
2025	\$751,191	\$680,700	\$70,491
2026	\$820,279	\$745,877	\$74,402

PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 74/75 require biennial valuations. In addition, a valuation should be conducted whenever plan changes, changes in actuarial assumptions or other employer actions are likely to cause a material change in accrual costs and/or liabilities.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.
- An employer should perform a valuation whenever the employer forms a qualifying trust or changes its investment policy.
- An employer should perform a valuation whenever the employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We recommend El Dorado Hills County Water District take the following actions to ease future valuations.

- We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.

PART VI: APPENDICES

APPENDIX A: MATERIALS USED FOR THIS STUDY

We relied on the following materials to complete this study.

- We used paper reports and digital files containing employee demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation.

APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for El Dorado Hills County Water District to understand that the appropriateness of all selected actuarial assumptions and methods are El Dorado Hills County Water District's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, El Dorado Hills County Water District's actual historical experience, and TCS's judgment based on experience and training.

ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74/75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on an employee by employee basis and then aggregated.

To the extent that different benefit formulas apply to different employees of the same class, the service cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees). This greatly simplifies administration and accounting; as well as resulting in the correct service cost for new hires.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by El Dorado Hills County Water District regarding practices with respect to employer and employee contributions and other relevant factors.

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ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.75% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 7% per year. This is based on assumed long-term return on plan assets assuming 100% funding through CERBT. We used the “Building Block Method”. (See Appendix E, Paragraph 53 for more information).

TREND: We assumed 4% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), using an aggregate payroll assumption for the purpose of calculating the service cost results in a negligible error.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by El Dorado Hills County Water District.

Fiduciary Net Position as of June 30, 2017

	<u>06/30/2016</u>	<u>06/30/2017</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$5,416,100	\$6,308,048
Capital Assets	\$0	\$0
Total Assets	\$5,416,100	\$6,308,048
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$5,416,100	\$6,308,048

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NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix E, Paragraph 52 for more information.

MORTALITY

<i>Employee Type</i>	<i>Mortality Tables</i>
Firefighters	2014 CalPERS Mortality for Active Safety Employees
Miscellaneous	2014 CalPERS Active Mortality for Miscellaneous Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Fire Fighters	Hired before 2013: 2009 CalPERS 3% @50 Retirement rates for Sworn Fire Employees Hired after 2012: 2009 CalPERS 3% @55 Retirement rates for Sworn Fire Employees adjusted to reflect minimum retirement age of 52
General Employees	Hired before 2013: 2009 CalPERS 3% @60 Retirement rates for Miscellaneous Employees Hired after 2012: 2009 CalPERS 2% @60 Retirement rates for Miscellaneous Employees adjusted to reflect minimum retirement age of 52

SERVICE REQUIREMENT

<i>Employee Type</i>	<i>Service Requirement Tables</i>
Employees hired before 2013	Retirement
Employees hired after 2012	50% of the Employer Contribution at 10 years of service plus 5%/per additional year to 100% at 20 years of service

COSTS FOR RETIREE COVERAGE

Actuarial Standard of Practice 6 (ASOP 6) provides that, as a general rule, retiree costs should be based on actual claim costs or age-adjusted premiums. This is true even for many medical plans that are commonly considered to be “community-rated.” However, ASOP 6 contains a provision – specifically section 3.7.7(c) – that allows use of unadjusted premiums in certain circumstances.

Because the section 3.7.7(c) exception is new, there is not a consensus among practicing actuaries regarding the specific circumstances under which a section 3.7.7(c) exception may be invoked. It is my opinion that the section 3.7.7(c)(4) exception allows use of unadjusted premium for PEMHCA agencies if certain conditions are met. Other actuaries have taken the position that ASOP 6 does not explicitly allow use of unadjusted premium for any agencies participating in the CalPERS medical plan.

Prior to the most recent ASOP 6 revision, there was general agreement that ASOP 6 allowed use of unadjusted premium as a retiree cost basis for PEMHCA agencies (under section 3.4.5 of the prior version of ASOP 6). Since there have been no changes to the CalPERS medical plan, use of unadjusted premium must still be viewed as appropriate actuarial practice to the extent that it was under the prior version of ASOP 6. That means that if the current ASOP 6 section 3.7.7(c)(4) exception is not deemed to ***explicitly*** allow use of unadjusted premium as a retiree cost basis for El Dorado Hills County Water District, then it would be allowable as a “deviation.”

While I am confident that ASOP 6 section 3.7.7(c)(4) will ultimately be found to explicitly allow use of unadjusted premium as a retiree cost basis for most PEMHCA agencies, I cannot be certain that this will be the case if and when this issue is fully reviewed. Therefore, I am including disclosure information required for a “deviation” so that the valuation will not need to be revised in the event section 3.7.7(c)(4) should be found not to explicitly allow use of unadjusted premium. Following is the disclosure information that is required should a deviation be necessary.

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Use of *age-adjusted* premium for the CalPERS medical plan results in an overstatement of El Dorado Hills County Water District's OPEB Expense and Total OPEB Liability (TOL) to the extent that El Dorado Hills County Water District continues to participate in the CalPERS medical plan AND that the rate structure of the CalPERS medical plan continues in its current form (i.e. with no rate distinction between active employees and retirees). In addition to the overstatement of OPEB costs and liabilities, El Dorado Hills County Water District's policy of funding OPEB obligations could lead to an inability of El Dorado Hills County Water District to recover overfunded assets. It is important to note that, should El Dorado Hills County Water District leave the CalPERS medical plan, the subsequent plan may not qualify to use unadjusted premium rates. In this event, leaving the CalPERS medical plan would be comparable to a significant change in plan terms and would likely require a new valuation.

Following are the criteria we applied to El Dorado Hills County Water District to determine that it is reasonable to assume that El Dorado Hills County Water District's future participation in PEMHCA is likely and that the CalPERS medical program as well as its premium structure are sustainable. (We also have an extensive white paper on this subject that provides a basis for our rationale entirely within the context of ASOP 6. We will make this white paper available upon request.)

The District participates in the CalPERS medical program. We have performed the required evaluation of the CalPERS medical program and we have determined that there is sufficient evidence to apply the 3.7.7(c)(4) exception. Following are details regarding the evaluation based on the criteria we have set:

- **Plan qualifies as a “pooled health plan.”** ASOP 6 defines a “pooled health plan” as one in which premiums are based at least in part on the claims experience of groups other than the one being valued.” Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency’s claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency’s demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency’s claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow “contracting agencies” to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully operating for almost 50 years. As far back as we can obtain records, the rating structure has been consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.
- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently

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leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.

- **Agency is not expecting to leave plan in foreseeable future.** The District does not plan to leave CalPERS at present.
- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The District is in the CalPERS Sacramento Area region. Based on the information we have, the District constitutes no more than 0.4% of the Sacramento Area pool. In our opinion, this is not enough for the District to have a measurable effect on the rates or viability of the Sacramento Area pool.

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Employee Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Fire Fighters	\$20,188	\$7,591
General Employees	\$20,188	\$7,591

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Firefighters	100%	100%
Miscellaneous	100%	100%

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Firefighters	2009 CalPERS Rates for Sworn Fire Employees
Miscellaneous	2009 CalPERS Turnover for Miscellaneous Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

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SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

ELIGIBLE ACTIVE EMPLOYEES

<i>Age</i>	<i>Total</i>	<i>Fire Fighters</i>	<i>General Employees</i>
Under 25	0	0	0
25-29	4	4	0
30-34	4	2	2
35-39	20	17	3
40-44	22	19	3
45-49	6	5	1
50-54	5	5	0
55-59	2	2	0
60-64	0	0	0
65 and older	0	0	0
Total	63	54	9

ELIGIBLE RETIREES

<i>Age</i>	<i>Total</i>	<i>Fire Fighters</i>	<i>General Employees</i>
Under 50	4	4	0
50-54	3	3	0
55-59	12	11	1
60-64	8	6	2
65-69	2	2	0
70-74	2	0	2
75-79	0	0	0
80-84	0	0	0
85-89	0	0	0
90 and older	0	0	0
Total	31	26	5

APPENDIX E: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: Information about the OPEB Plan

Most of the information about the OPEB plan should be supplied by El Dorado Hills County Water District. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Receiving Benefits	31
Inactive Employees Entitled to But Not Receiving Benefits*	0
Participating Active Employees	63
Total Number of participants	94

*We were not provided with information about any terminated, vested employees

Paragraph 51: Significant Assumptions and Other Inputs

shown in Appendix C.

Paragraph 52: Information Related to Assumptions and Other Inputs

The following information is intended to assist El Dorado Hills County Water District in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2014 CalPERS Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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Mortality Table	2014 CalPERS Mortality for Safety Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Mortality for Safety Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2009 CalPERS 2.0% @60 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 2.0% @60 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2009 PERS 3.0% @60 MISC RX
Disclosure	The retirement assumptions are based on the 2009 PERS 3.0% @60 MISC RX table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2009 CalPERS 3% @50 Rates for Sworn Fire Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 3% @50 Rates for Sworn Fire Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

	2009 PERS 3% @55 FIRE RX
Disclosure	The retirement assumptions are based on the 2009 PERS 3% @55 FIRE RX table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2009 CalPERS Rates for Sworn Fire Employees
Disclosure	The turnover assumptions are based on the 2009 CalPERS Rates for Sworn Fire Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

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Turnover Table	2009 CalPERS Turnover for Miscellaneous Employees
Disclosure	The turnover assumptions are based on the 2009 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL Using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$4,402,173	\$5,675,722	\$7,140,376

Paragraph 53:

Discount Rate

The following information is intended to assist El Dorado Hills County Water District to comply with Paragraph 53 requirements.

53.a: A discount rate of 7% was used in the valuation.

53.b: We assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

53.c: We used historic 30 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

53.d and 53.e.: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.

CERBT - Strategy 1

Asset Class	Percentage of Portfolio	Assumed Gross Return
US Large Cap	43.0000	7.7950
US Small Cap	23.0000	7.7950
Long-Term Corporate Bonds	12.0000	5.2950
Long-Term Government Bonds	6.0000	4.5000
Treasury Inflation Protected Securities (TIPS)	5.0000	7.7950
US Real Estate	8.0000	7.7950
All Commodities	3.0000	7.7950

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset

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class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$7,224,776	\$5,675,722	\$4,390,459

Paragraph 55: **Changes in the Net OPEB Liability**

Please see reconciliation on page 9. Please see the notes for Paragraph 244 below for more information.

Paragraph 56: **Additional Net OPEB Liability Information**

The following information is intended to assist El Dorado Hills County Water District to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2017.
The measurement date is June 30, 2017.
56.b; 56.c; 56.d; 56.e; 56.f: Not applicable
56.g: To be determined by the employer
56.h.(1) through (4): Not applicable
56.h.(5): To be determined by the employer
56.i: Not applicable

Paragraph 57: **Required Supplementary Information**

57.a: Please see reconciliation on page 9. Please see the notes for Paragraph 244 below for more information.
57.b: These items are provided on page 9 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.
57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 30 years.
57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 30 years.

Paragraph 244: **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun

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prior valuations and to restate prior financial statements was not justified.

APPENDIX F: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non*-actuary understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.

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<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to employees’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

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Class 30: Wages/Benefits	JPA 2018-19 Budget	CAM 2018-19 Budget	DSP 2018-19 Budget	EDC 2018-19 Budget	EDH 2018-19 Budget	GEO 2018-19 Budget	TOTALS	Variance Explanation or Comments
3000 Reg. Employees	170,000.00	1,205,400.00	724,191.19	2,022,453.00	457,148.03	496,400.00	5,075,592.22	
3001 Extra Help	-	-	18,000.00	-	-	51,500.00	69,500.00	
3002 Overtime	-	-	119,000.00	350,956.80	115,498.72	113,300.00	698,755.52	
3004 Other Comp	1,650.00	-	7,500.00	-	4,800.00	7,200.00	21,150.00	
3020 Retirement (CalPERS)	-	-	217,730.33	871,677.30	213,303.85	207,000.00	1,509,711.48	
3021 Social Security	10,500.00	-	52,919.00	500.00	-	4,500.00	68,419.00	
3022 Medicare	2,500.00	-	12,618.95	40,000.00	8,303.37	9,000.00	72,422.32	
3040 Health Ins.	-	-	163,852.17	531,640.00	126,787.50	77,500.00	899,779.67	
3041 Fed. Unempl.	1,500.00	-	-	-	1,390.10	1,750.00	4,640.10	
3042 Disability Ins.	-	-	2,076.00	8,000.00	1,907.77	1,650.00	13,633.77	
3043 Deferred Comp.	-	-	26,239.82	-	-	35,000.00	61,239.82	
3044 Vision Insurance	-	-	-	-	14,400.00	8,500.00	22,900.00	
3046 Retiree Health (OPEB)	-	-	90,000.00	186,866.00	167,000.00	56,200.00	500,066.00	
3060 Workers' Comp	1,200.00	-	110,000.00	152,320.00	72,894.25	20,000.00	356,414.25	
3080 Life/Flexible Benefits	-	-	968.00	-	1,305.76	-	2,273.76	
CLASS 30: SUBTOTALS	\$187,350.00	\$1,205,400.00	\$1,545,095.46	\$4,164,413.10	\$1,184,739.35	\$1,089,500.00	\$9,376,497.91	
Class 40: Serv/Supplies	JPA 2018-19 Projection	CAM 2018-19 Budget	DSP 2018-19 Budget	EDC 2018-19 Budget	EDH 2018-19 Budget	GEO 2018-19 Budget	TOTALS	Variance Explanation or Comments
4020 Clothing	-	-	3,000.00	-	-	1,200.00	4,200.00	
4021 Fire Turnouts	-	6,800.00	10,500.00	30,000.00	5,000.00	-	57,300.00	
4022 Uniforms	200.00	-	5,000.00	2,850.00	-	5,000.00	13,050.00	
4040 Communications	1,420,000.00	-	-	-	-	-	1,420,000.00	
4060 Inservice Food	500.00	-	-	1,200.00	-	-	1,700.00	
4080 Household Exp.	100.00	3,600.00	-	6,000.00	-	25.00	9,725.00	
4085 Refuse Disposal	-	-	-	-	-	-	-	
4087 Extermination	-	-	-	-	-	-	-	
4100 Insurance	30,000.00	-	-	-	-	500.00	30,500.00	
4140 Maint: Equip.	3,000.00	-	-	-	-	-	3,000.00	
4141 Maint: Office Equip	-	-	-	-	-	-	-	
4142 Maint: Radio	3,000.00	-	-	-	-	-	3,000.00	
4143 Maint: Service Contract	-	-	-	-	-	-	-	
4145 Maint: Equip. Prts	200.00	-	-	-	-	1,200.00	1,400.00	
4160 Vehicle Maint	100,000.00	-	-	-	-	-	100,000.00	
4161 Vehicle Maint: Parts Direct	-	-	-	-	-	-	-	
4162 Veh Maint:Sup	23,000.00	-	-	-	-	-	23,000.00	
4164 Veh Maint: Tires	20,000.00	-	-	-	-	-	20,000.00	
4165 Veh Maint: Oils	2,000.00	-	-	-	-	-	2,000.00	
4180 Maint: Bldg/Imp	500.00	-	-	-	-	-	500.00	
4182 Structures Maint	-	-	-	-	-	-	-	
4197 Maint. Bldg Supplies	200.00	-	-	-	-	-	200.00	
4200 Medical Supplies	500,000.00	-	-	-	-	-	500,000.00	
4220 Memberships	50.00	-	-	-	-	1,500.00	1,550.00	
4240 Misc. Expense	600.00	-	-	-	1,000.00	-	1,600.00	
4260 Office Expense	6,000.00	1,500.00	500.00	1,000.00	1,000.00	100.00	10,100.00	
4261 Postage	900.00	-	-	-	-	-	900.00	
4162 Software	200.00	-	-	250.00	-	600.00	1,050.00	
4263 Subscriptions	-	-	-	-	-	250.00	250.00	
4266 Printing	150.00	-	-	-	-	-	150.00	
4300 Professional Serv	60,000.00	-	-	-	-	100.00	60,100.00	
4304 Admin Fees	170,000.00	-	-	-	-	-	170,000.00	
4308 External Data Svcs	-	-	-	-	-	-	-	
4313 Legal Expenses	10,000.00	-	-	-	-	-	10,000.00	
4324 Medical	-	-	-	-	2,500.00	650.00	3,150.00	
4400 Publicat/Legal	-	-	-	-	-	-	-	
4420 Rent/Lease/Equip	25,000.00	-	-	-	-	-	25,000.00	
4440 Rent/Lease/Bldg	200,000.00	-	-	-	-	-	200,000.00	
4460 Equip: Sm Tool	-	-	2,000.00	4,000.00	-	500.00	6,500.00	
4461 Equipment: Minor	2,500.00	4,000.00	1,000.00	7,500.00	600.00	500.00	16,100.00	
4462 Equip: Computers	10,000.00	-	4,000.00	8,000.00	-	1,000.00	23,000.00	
4463 Equip: Telephone & Radic	-	-	2,000.00	-	-	-	2,000.00	
4500 Special Dept Exp	500.00	-	-	-	-	-	500.00	
4502 Educ Materials	-	-	500.00	-	-	-	500.00	
4503 Staff Development(1099)	-	-	-	-	-	800.00	800.00	
4529 Software License	1,800.00	-	-	-	-	-	1,800.00	
4540 Staff Development	32,000.00	3,600.00	4,000.00	19,200.00	4,000.00	1,000.00	63,800.00	
4600 Transport/Travel	5,000.00	500.00	-	-	600.00	75.00	6,175.00	
4602 Mile Emp Prv Auto	500.00	-	-	-	-	-	500.00	
4606 Fuel Purchases	240,100.00	-	-	-	-	-	240,100.00	
4620 Utilities	115,500.00	-	-	-	-	-	115,500.00	
CLASS 40: SUBTOTALS	\$2,983,500.00	\$20,000.00	\$32,500.00	\$80,000.00	\$14,700.00	\$20,000.00	\$3,150,700.00	
Class 60: Fixed Assets	JPA 2018-19 Projection	CAM 2018-19 Budget	DSP 2018-19 Budget	EDC 2018-19 Budget	EDH 2018-19 Budget	GEO 2018-19 Budget	TOTALS	Variance Explanation or Comments
6040 Fixed Assets	568,000.00	-	-	-	-	-	568,000.00	2 remounts (\$155k each) 1 new ambulance (\$195k) 3 gurneys (\$21k each)
Class 60: SUBTOTALS	\$568,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$568,000.00	
Budget Totals	JPA 2017-18 Projection	CAM 2018-19 Budget	DSP 2018-19 Budget	EDC 2018-19 Budget	EDH 2018-19 Budget	GEO 2018-19 Budget	TOTALS	Variance Explanation or Comments
Class 30: Wages/Benefits	187,350.00	1,205,400.00	1,545,095.46	4,164,413.10	1,184,739.35	1,089,500.00	9,376,497.91	
Class 40: Serv/Supplies	2,983,500.00	20,000.00	32,500.00	80,000.00	14,700.00	20,000.00	3,150,700.00	
Class 60: Fixed Assets	568,000.00	-	-	-	-	-	568,000.00	
GRAND TOTALS	\$3,738,850.00	\$1,225,400.00	\$1,577,595.46	\$4,244,413.10	\$1,199,439.35	\$1,109,500.00	\$13,095,197.91	



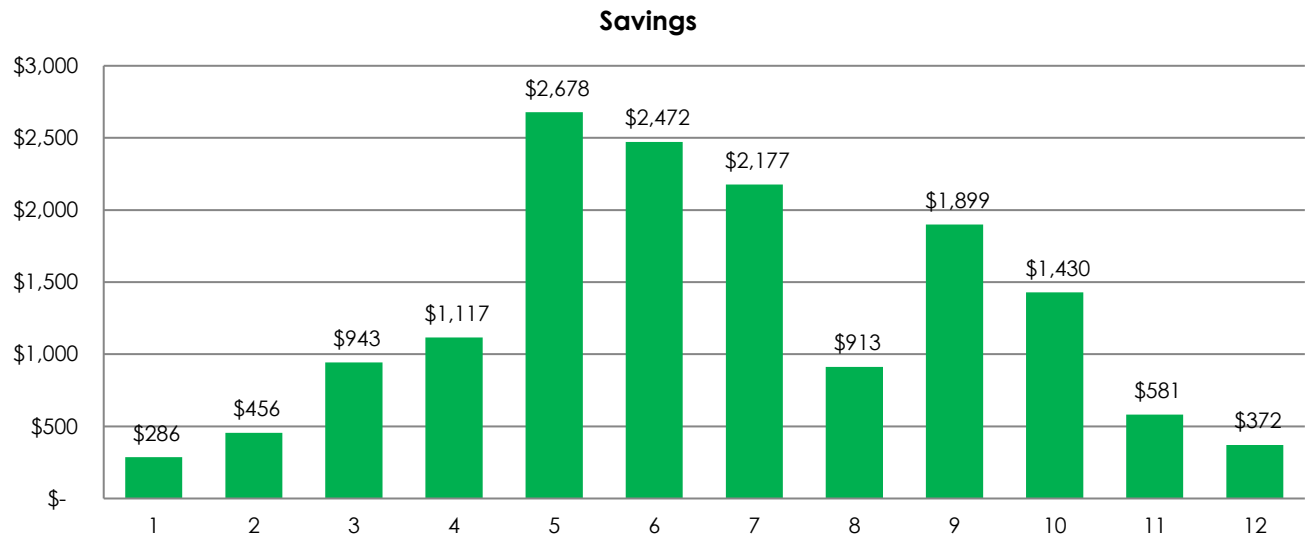
Prepared For: El Dorado Hills Fire #84
Attn.: Dave Roberts
Date: 9/12/2017
Period: 8/23/2016 - 7/26/2017

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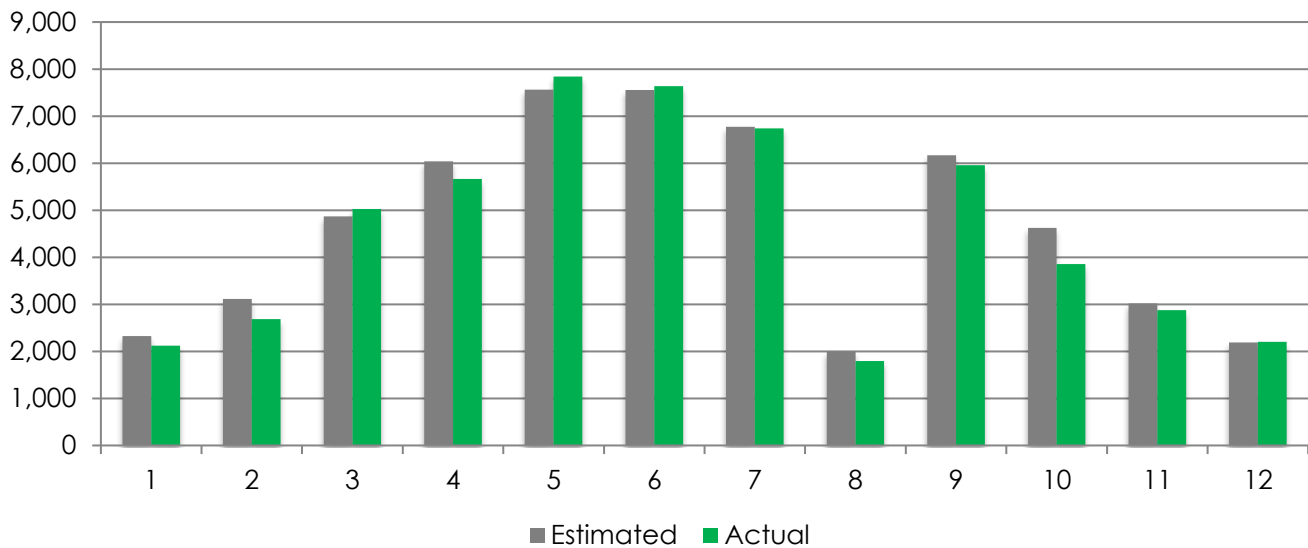
Executive Summary



Solar Production	97%	(What was produced vs. estimated)
Actual Solar Savings	\$15,323	(Your electric bill savings from solar)
Rebates	\$0	(Total rebates earned for this year)
Customer Usage	-11%	(Your usage change from historical)
Avoided Utility Rate Increases	-4%	(New electric charges you DON'T pay)

Notes:

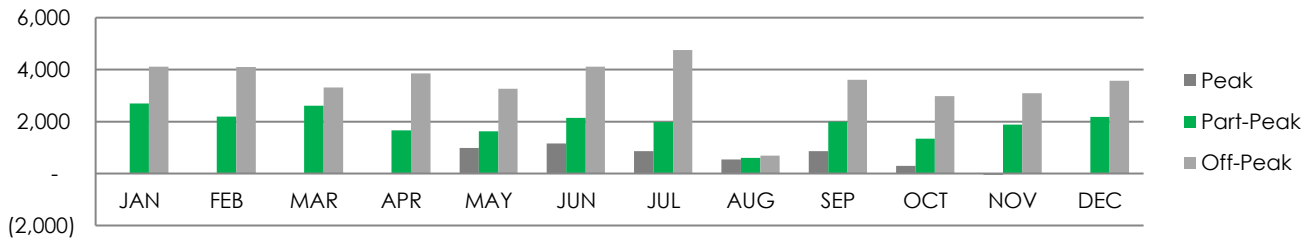
Step 1: Production Analysis



Month	Estimated	Actual	Performance
JAN	2,324	2,119	91%
FEB	3,115	2,686	86%
MAR	4,867	5,022	103%
APR	6,038	5,664	94%
MAY	7,564	7,843	104%
JUN	7,559	7,635	101%
JUL	6,777	6,738	99%
AUG	2,001	1,797	90%
SEP	6,166	5,956	97%
OCT	4,626	3,857	83%
NOV	3,020	2,875	95%
DEC	2,186	2,200	101%
Total	56,241	54,393	97%

Step 2: Usage Analysis

TOU Usage Distribution (kWh)

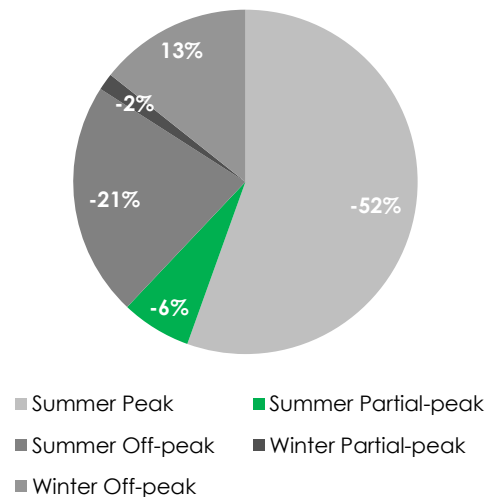


	Generation			Net Usage			Period Total Usage		
	Peak	Part	Off	Peak	Part	Off	Peak	Part	Off
JAN	-	1,550	569	-	1,141	3,546	-	2,691	4,115
FEB	-	1,684	1,002	-	507	3,100	-	2,191	4,102
MAR	-	3,776	1,246	-	(1,160)	2,063	-	2,616	3,309
APR	-	3,328	2,336	-	(1,660)	1,522	-	1,668	3,858
MAY	2,816	2,443	2,584	(1,830)	(818)	684	986	1,625	3,268
JUN	2,755	2,316	2,564	(1,595)	(173)	1,555	1,160	2,143	4,119
JUL	2,299	1,986	2,453	(1,442)	-	2,301	857	1,986	4,754
AUG	682	586	530	(146)	20	157	536	606	687
SEP	2,126	1,961	1,868	(1,265)	36	1,739	861	1,997	3,607
OCT	1,271	1,333	1,252	(979)	3	1,732	292	1,336	2,984
NOV	-	2,095	780	(45)	(213)	2,309	(45)	1,882	3,089
DEC	-	1,482	718	-	702	2,859	-	2,184	3,577
Total:	-	-	54,393	-	-	14,650	-	-	69,043

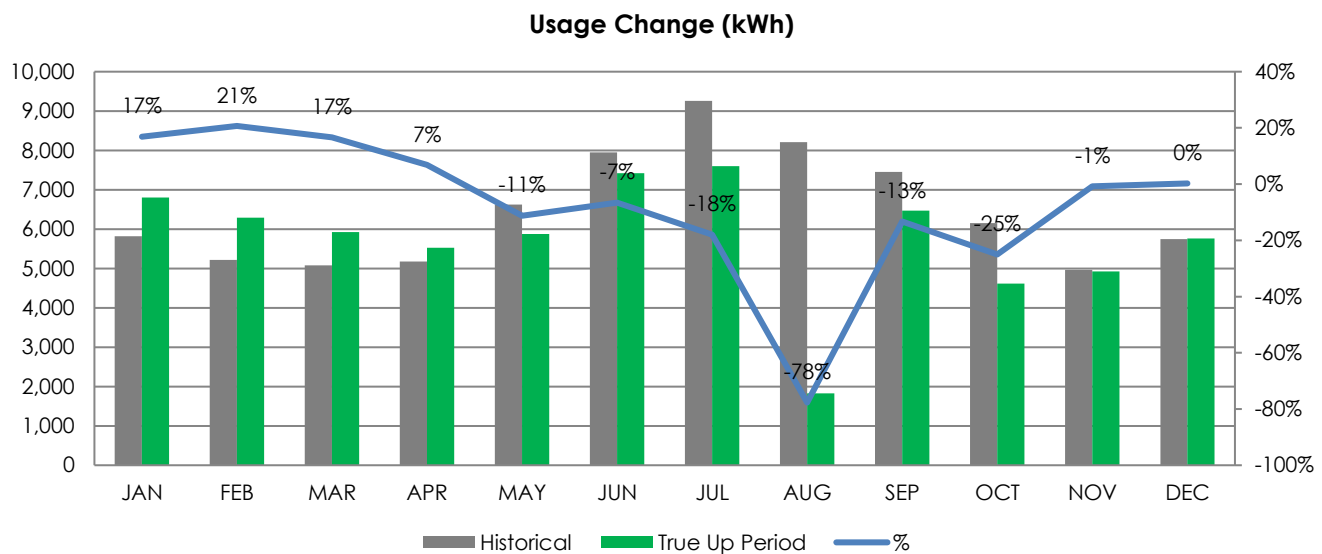
Usage Change by TOU Period:

	Peak	Part	Off	Total
JAN		14%	19%	17%
FEB		7%	30%	21%
MAR		27%	9%	17%
APR		-20%	25%	7%
MAY	-36%	23%	-3%	-11%
JUN	-30%	22%	-9%	-7%
JUL	-54%	-3%	-11%	-18%
AUG	-70%	-72%	-84%	-78%
SEP	-39%	14%	-16%	-13%
OCT	-80%	-8%	-8%	-25%
NOV		-20%	-1%	-1%
DEC		-1%	1%	0%
Total:	-52%	-4%	-6%	-11%

TOU Change

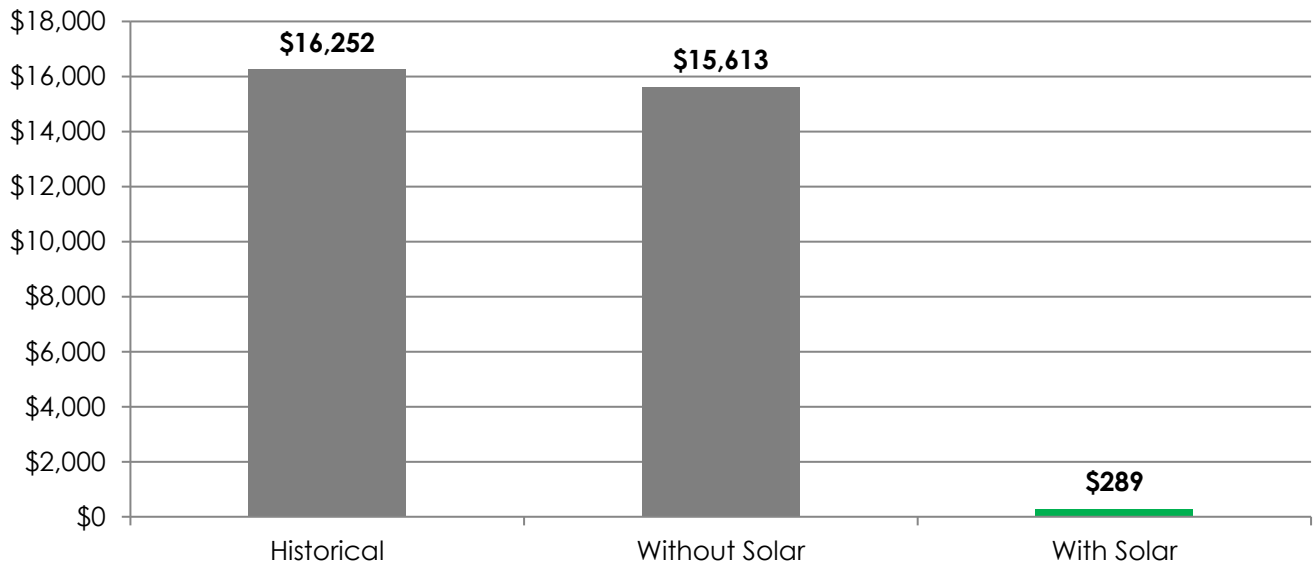


Step 2: Usage Analysis (Cont.)



Month	Historical	True Up Period	Change	%
JAN	5,822	6,806	984	17%
FEB	5,214	6,293	1,079	21%
MAR	5,080	5,925	845	17%
APR	5,172	5,526	353	7%
MAY	6,622	5,879	-742	-11%
JUN	7,947	7,422	-525	-7%
JUL	9,257	7,597	-1,660	-18%
AUG	8,206	1,828	-6,378	-78%
SEP	7,456	6,466	-990	-13%
OCT	6,153	4,613	-1,540	-25%
NOV	4,965	4,926	-39	-1%
DEC	5,746	5,761	15	0%
Total:	77,641	69,043	-8,598	-11%

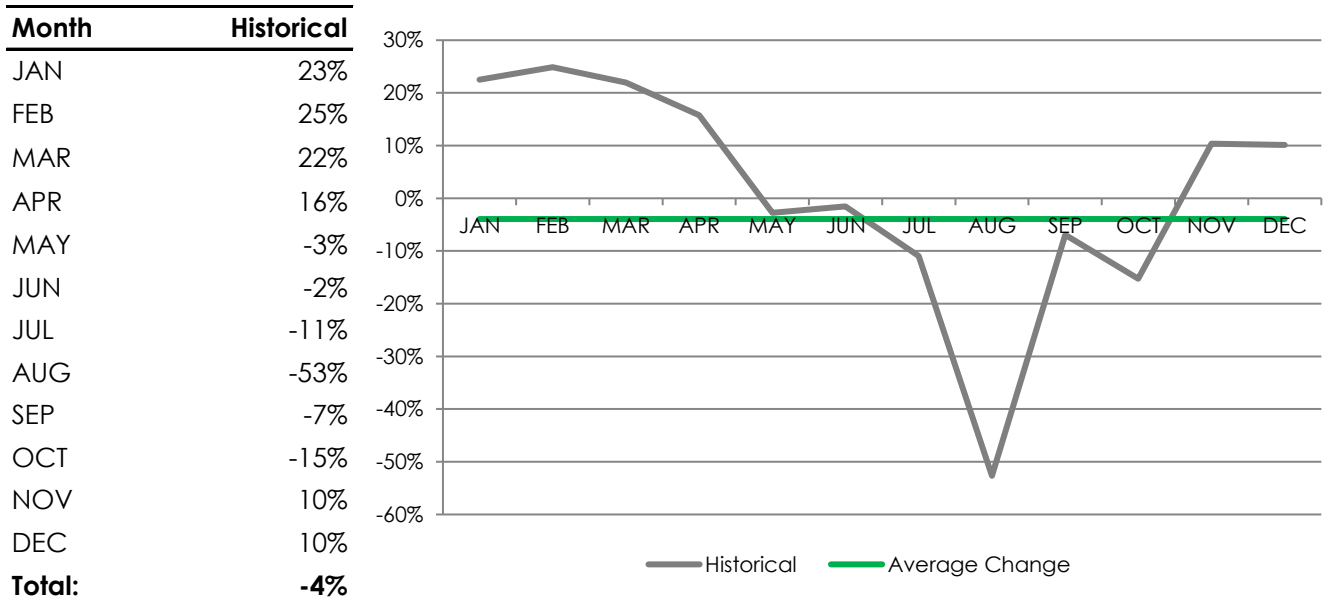
Step 3: Savings Analysis



Charges	Historical	Without Solar	With Solar	Savings
Usage (kWh)	\$11,319	\$9,987	-\$19	\$10,006
Demand Charges & Fees	\$4,933	\$5,626	\$309	\$5,317
Total:	\$16,252	\$15,613	\$289	\$15,323

Target Savings	\$15,944
Difference	-\$621
Performance	96%

Avoided Increases:





Be.
Think.
Do.
Extraordinary!

Prepared For: El Dorado Hills Fire #85
Attn.: Dave Roberts
Date: 8/10/2017
Period: 7/13/2016 - 6/21/2017

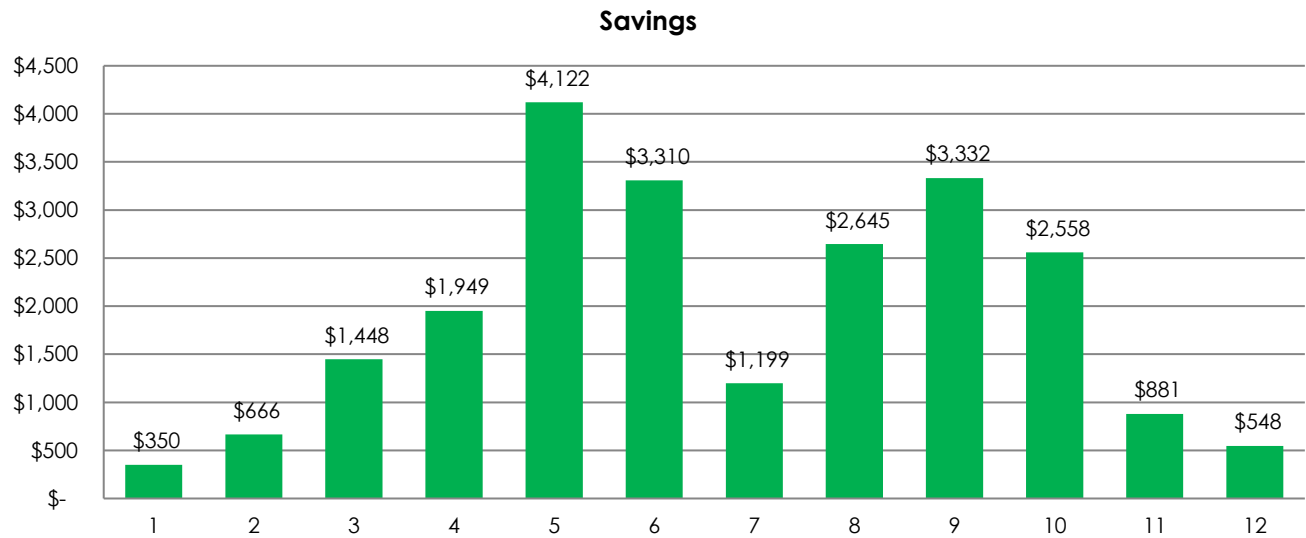
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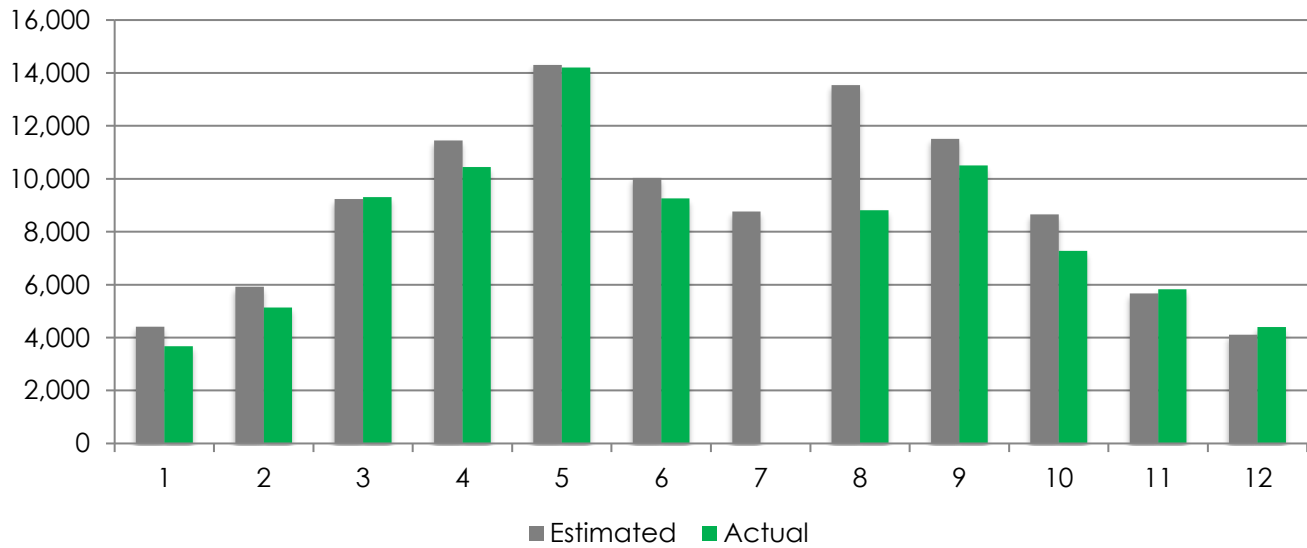
Executive Summary



Solar Production	83%	(What was produced vs. estimated)
Actual Solar Savings	\$23,008	(Your electric bill savings from solar)
Rebates	\$0	(Total rebates earned for this year)
Customer Usage	-14%	(Your usage change from historical)
Avoided Utility Rate Increases	-5%	(New electric charges you DON'T pay)

Notes:

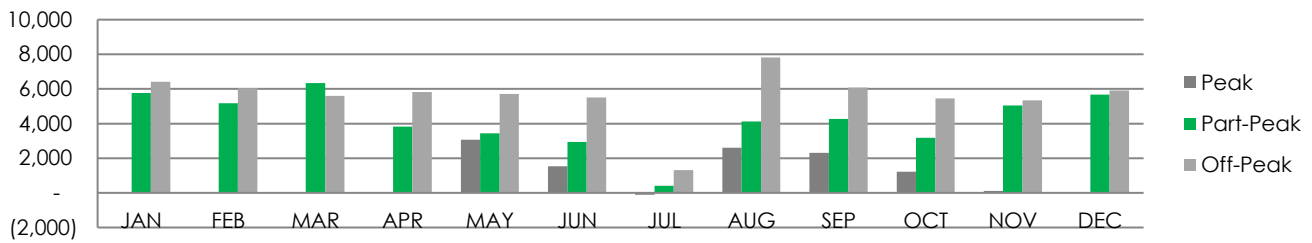
Step 1: Production Analysis



Month	Estimated	Actual	Performance
JAN	4,406	3,677	83%
FEB	5,922	5,141	87%
MAR	9,231	9,306	101%
APR	11,445	10,446	91%
MAY	14,308	14,210	99%
JUN	10,031	9,262	92%
JUL	8,763	0	
AUG	13,540	8,813	65%
SEP	11,508	10,508	91%
OCT	8,652	7,278	84%
NOV	5,674	5,822	103%
DEC	4,110	4,395	107%
Total	107,592	88,857	83%

Step 2: Usage Analysis

TOU Usage Distribution (kWh)

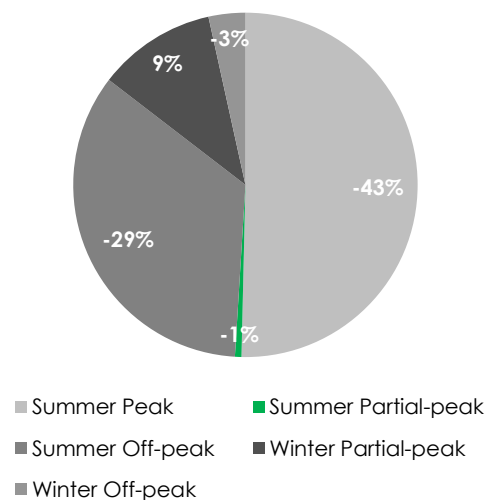


	Generation			Net Usage			Period Total Usage		
	Peak	Part	Off	Peak	Part	Off	Peak	Part	Off
JAN	-	2,749	928	-	3,021	5,493	-	5,770	6,421
FEB	-	3,190	1,951	-	1,991	4,097	-	5,181	6,048
MAR	-	7,075	2,231	-	(730)	3,376	-	6,345	5,607
APR	-	6,221	4,225	-	(2,391)	1,590	-	3,830	5,815
MAY	5,427	4,279	4,504	(2,359)	(849)	1,210	3,068	3,430	5,714
JUN	3,400	2,643	3,219	(1,864)	300	2,291	1,536	2,943	5,510
JUL	-	-	-	(109)	410	1,319	(109)	410	1,319
AUG	3,470	2,603	2,740	(867)	1,525	5,078	2,603	4,128	7,818
SEP	4,051	3,292	3,166	(1,745)	976	2,921	2,306	4,268	6,087
OCT	2,573	2,434	2,271	(1,354)	750	3,183	1,219	3,184	5,454
NOV	-	4,303	1,520	118	742	3,814	118	5,045	5,334
DEC	-	2,957	1,438	-	2,714	4,472	-	5,671	5,910
Total:	-	-	88,857	-	-	39,123	-	-	127,980

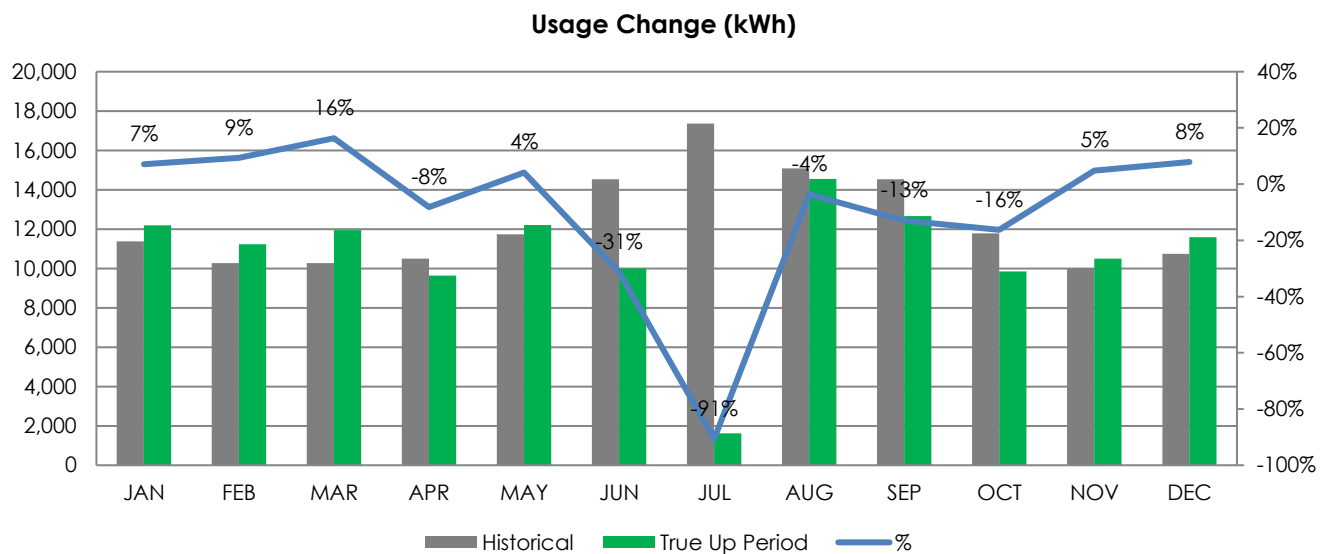
Usage Change by TOU Period:

	Peak	Part	Off	Total
JAN		13%	2%	7%
FEB		16%	4%	9%
MAR		40%	-3%	16%
APR		-23%	5%	-8%
MAY	17%	35%	-10%	4%
JUN	-52%	-12%	-31%	-31%
JUL	-103%	-89%	-87%	-91%
AUG	-28%	10%	1%	-4%
SEP	-23%	44%	-29%	-13%
OCT	-54%	15%	-14%	-16%
NOV		0%	-27%	5%
DEC		23%	-4%	8%
Total:	57%	105%	82%	-14%

TOU Change

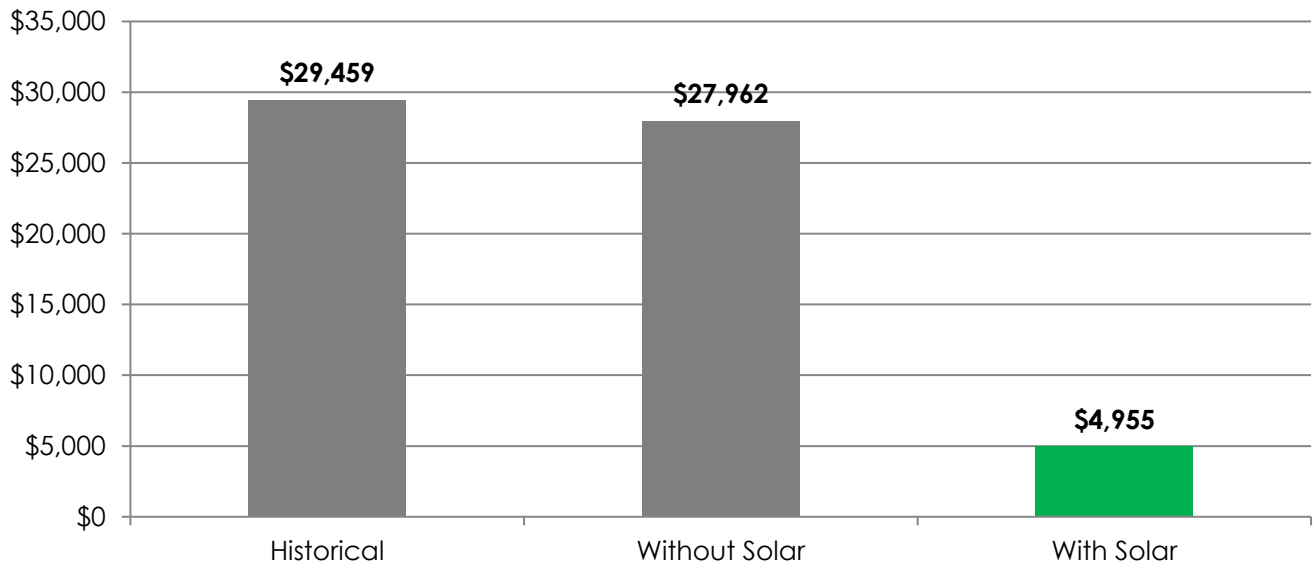


Step 2: Usage Analysis (Cont.)



Month	Historical	True Up Period	Change	%
JAN	11,384	12,191	807	7%
FEB	10,271	11,229	958	9%
MAR	10,275	11,952	1,678	16%
APR	10,499	9,645	-854	-8%
MAY	11,730	12,212	482	4%
JUN	14,528	9,989	-4,539	-31%
JUL	17,362	1,620	-15,742	-91%
AUG	15,087	14,549	-539	-4%
SEP	14,537	12,660	-1,877	-13%
OCT	11,778	9,857	-1,921	-16%
NOV	10,012	10,496	484	5%
DEC	10,736	11,581	844	8%
Total:	148,197	127,980	-20,217	-14%

Step 3: Savings Analysis



Charges	Historical	Without Solar	With Solar	Savings
Usage (kWh)	\$21,513	\$18,471	\$4,646	\$13,825
Demand Charges & Fees	\$7,946	\$9,492	\$309	\$9,183
Total:	\$29,459	\$27,962	\$4,955	\$23,008

Target Savings	\$29,151
Difference	-\$6,143
Performance	79%

Avoided Increases:





Be.
Think.
Do.
Extraordinary!

Prepared For: El Dorado Hills Fire #86
Attn.: Dave Roberts
Date: 7/24/2017
Period: 7/21/2016 - 7/19/2017

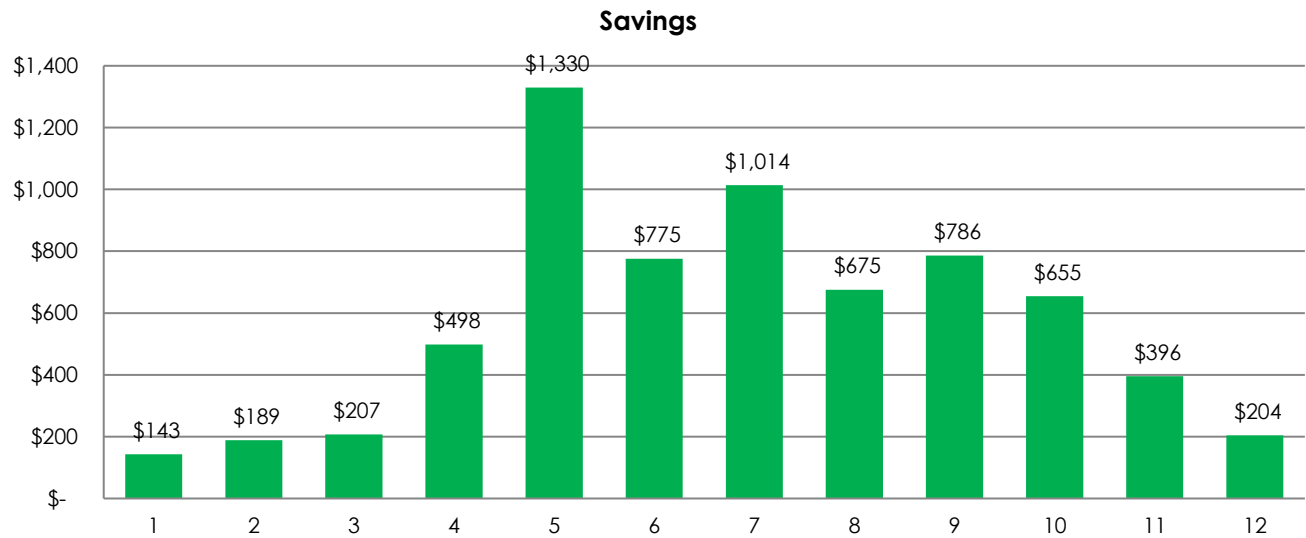
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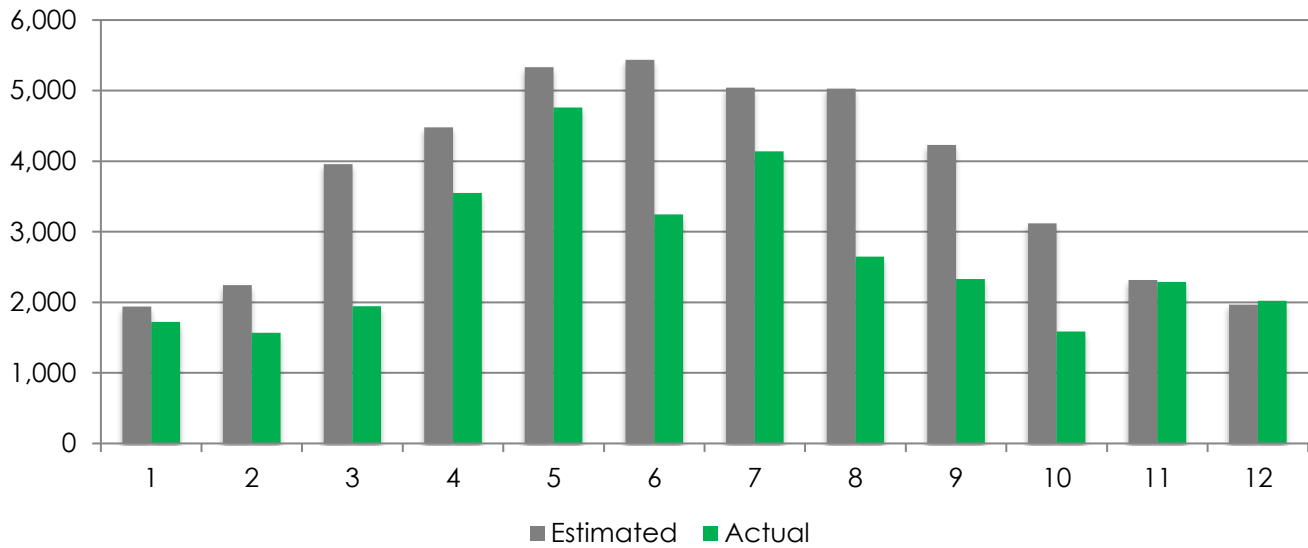
Executive Summary



Solar Production	71%	(What was produced vs. estimated)
Actual Solar Savings	\$6,873	(Your electric bill savings from solar)
Rebates	\$0	(Total rebates earned for this year)
Customer Usage	-14%	(Your usage change from historical)
Avoided Utility Rate Increases	-15%	(New electric charges you DON'T pay)

Notes:

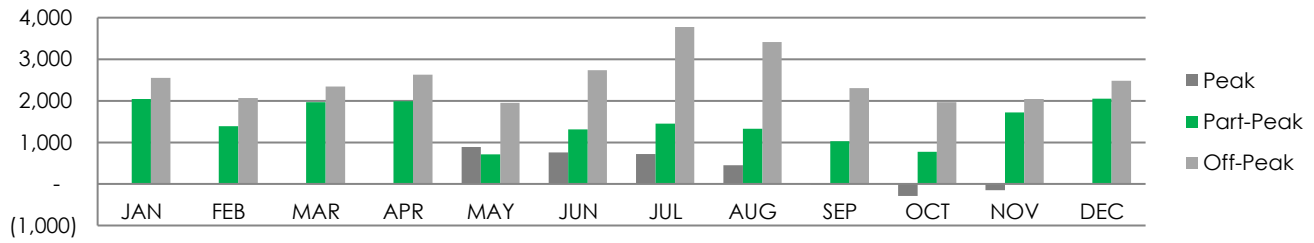
Step 1: Production Analysis



Month	Estimated	Actual	Performance
JAN	1,942	1,720	89%
FEB	2,243	1,568	70%
MAR	3,960	1,944	49%
APR	4,481	3,548	79%
MAY	5,330	4,762	89%
JUN	5,438	3,245	60%
JUL	5,042	4,140	82%
AUG	5,027	2,646	53%
SEP	4,228	2,330	55%
OCT	3,117	1,587	51%
NOV	2,316	2,289	99%
DEC	1,968	2,021	103%
Total	45,091	31,801	71%

Step 2: Usage Analysis

TOU Usage Distribution (kWh)

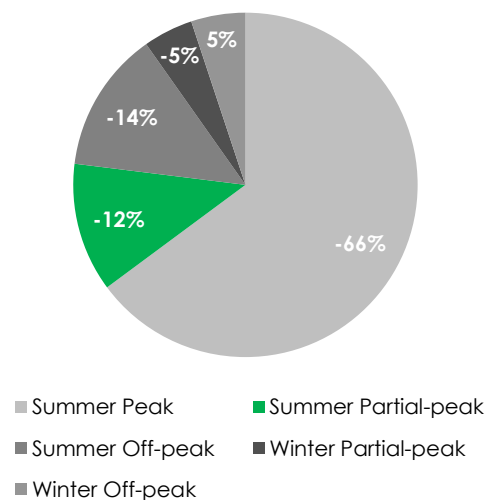


	Generation			Net Usage			Period Total Usage		
	Peak	Part	Off	Peak	Part	Off	Peak	Part	Off
JAN	-	1,285	435	-	761	2,117	-	2,046	2,552
FEB	-	942	626	-	448	1,443	-	1,390	2,069
MAR	-	1,480	464	-	487	1,878	-	1,967	2,342
APR	-	2,109	1,439	-	(117)	1,188	-	1,992	2,627
MAY	1,903	1,428	1,431	(1,017)	(716)	518	886	712	1,949
JUN	1,289	986	970	(529)	325	1,769	760	1,311	2,739
JUL	1,519	1,113	1,509	(799)	340	2,269	720	1,453	3,778
AUG	1,078	785	783	(627)	543	2,630	451	1,328	3,413
SEP	907	729	694	(921)	300	1,614	(14)	1,029	2,308
OCT	584	515	489	(875)	255	1,477	(291)	770	1,966
NOV	-	1,670	619	(154)	54	1,424	(154)	1,724	2,043
DEC	-	1,376	645	-	676	1,839	-	2,052	2,484
Total:	-	-	31,801	-	-	18,600	-	-	50,401

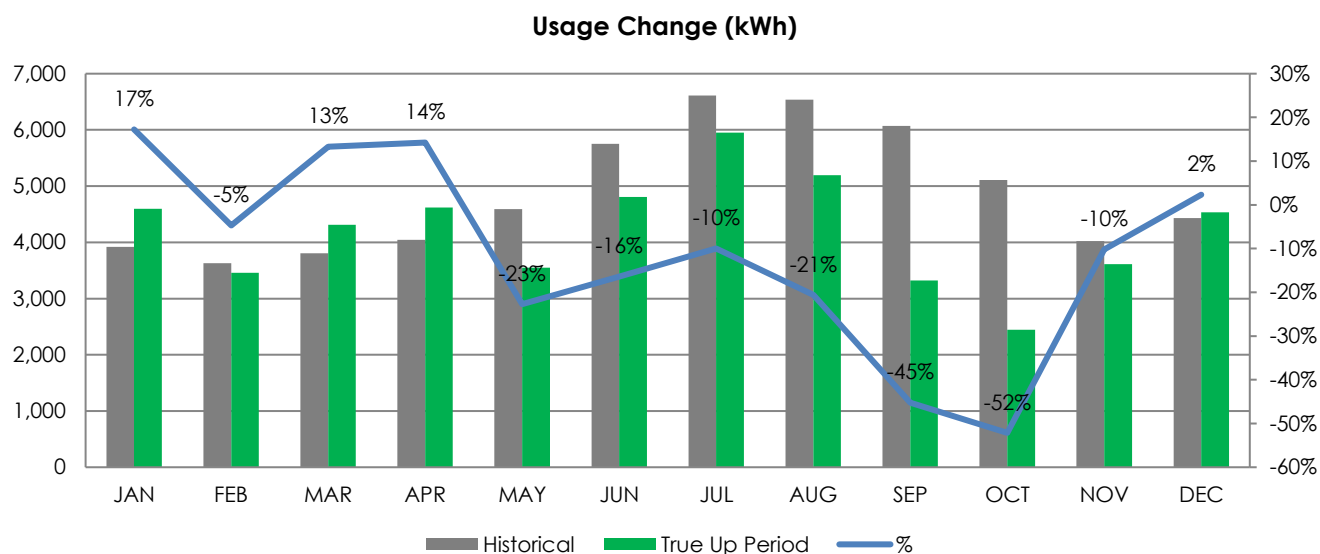
Usage Change by TOU Period:

	Peak	Part	Off	Total
JAN		8%	26%	17%
FEB		-18%	7%	-5%
MAR		23%	7%	13%
APR		11%	17%	14%
MAY	-8%	3%	-24%	-23%
JUN	-31%	6%	-20%	-16%
JUL	-47%	-1%	0%	-10%
AUG	-69%	-17%	-2%	-21%
SEP	-101%	-28%	-34%	-45%
OCT	-130%	-44%	-29%	-52%
NOV		-23%	-34%	-10%
DEC		2%	3%	2%
Total:	34%	92%	94%	-14%

TOU Change

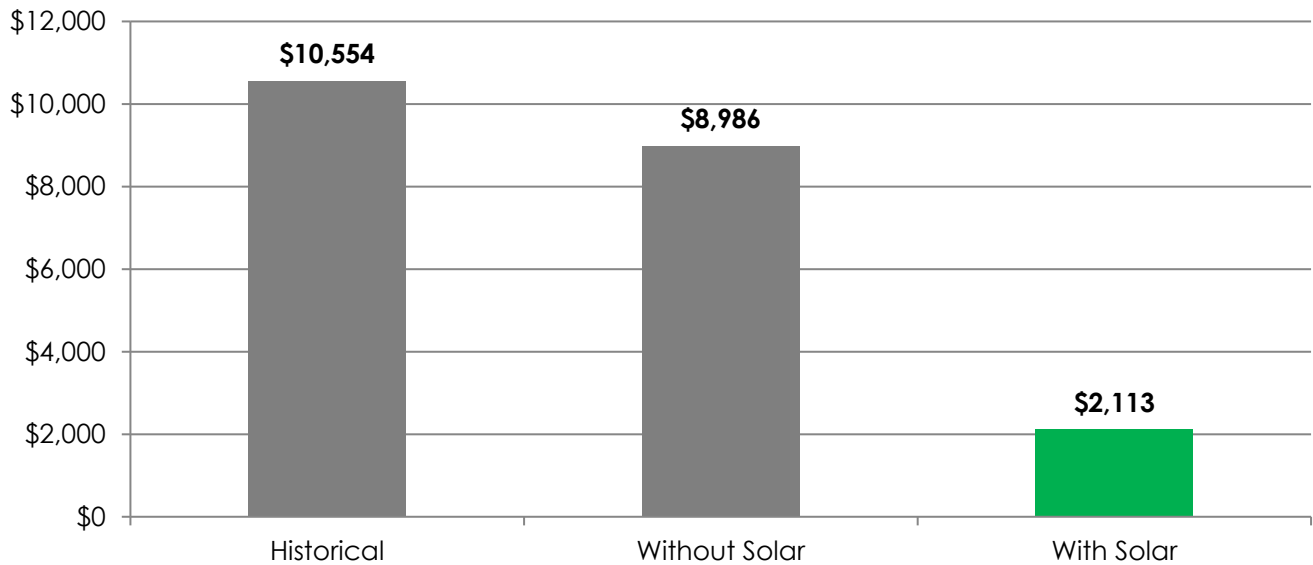


Step 2: Usage Analysis (Cont.)



Month	Historical	True Up Period	Change	%
JAN	3,922	4,598	676	17%
FEB	3,629	3,459	-170	-5%
MAR	3,803	4,309	506	13%
APR	4,043	4,619	576	14%
MAY	4,591	3,547	-1,043	-23%
JUN	5,755	4,810	-945	-16%
JUL	6,609	5,950	-659	-10%
AUG	6,537	5,192	-1,345	-21%
SEP	6,069	3,323	-2,747	-45%
OCT	5,108	2,444	-2,663	-52%
NOV	4,022	3,613	-409	-10%
DEC	4,433	4,536	104	2%
Total:	58,521	50,401	-8,120	-14%

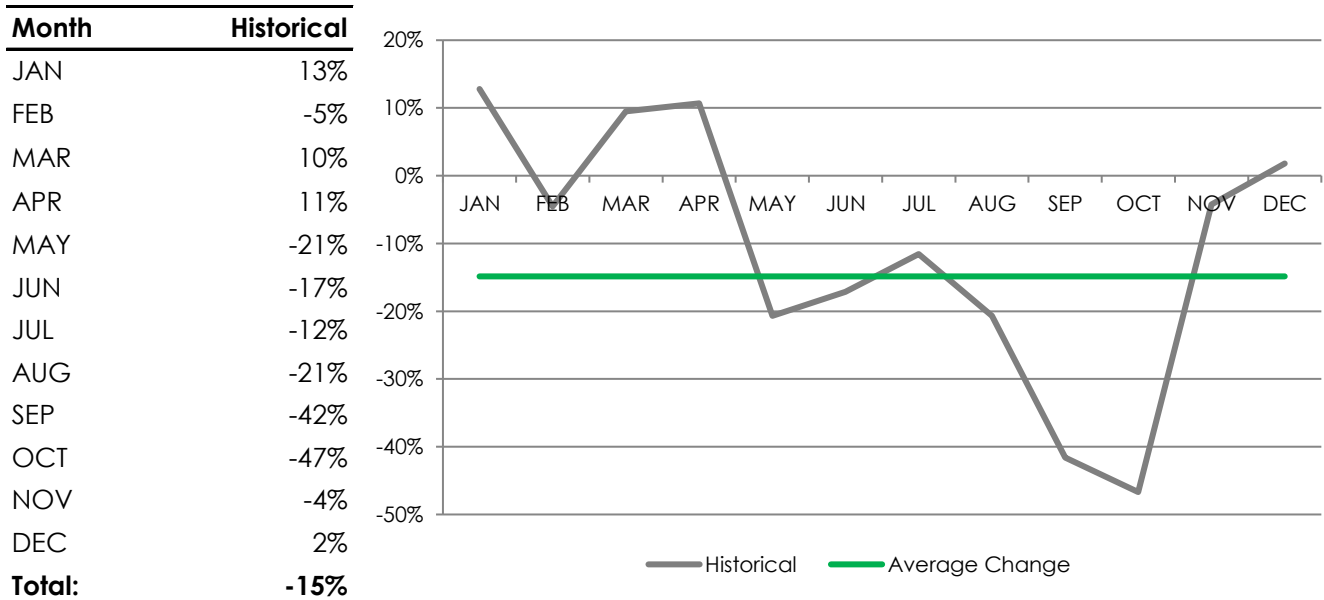
Step 3: Savings Analysis



Charges	Historical	Without Solar	With Solar	Savings
Usage (kWh)	\$8,544	\$7,330	\$1,804	\$5,527
Demand Charges & Fees	\$2,011	\$1,656	\$309	\$1,347
Total:	\$10,554	\$8,986	\$2,113	\$6,873

Target Savings \$9,962
Difference -\$3,088
Performance 69%

Avoided Increases:





Be.
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Extraordinary!

Prepared For: El Dorado Hills Fire #87
Attn.: Dave Roberts
Date: 9/12/2017
Period: 8/24/2016 - 8/23/2017

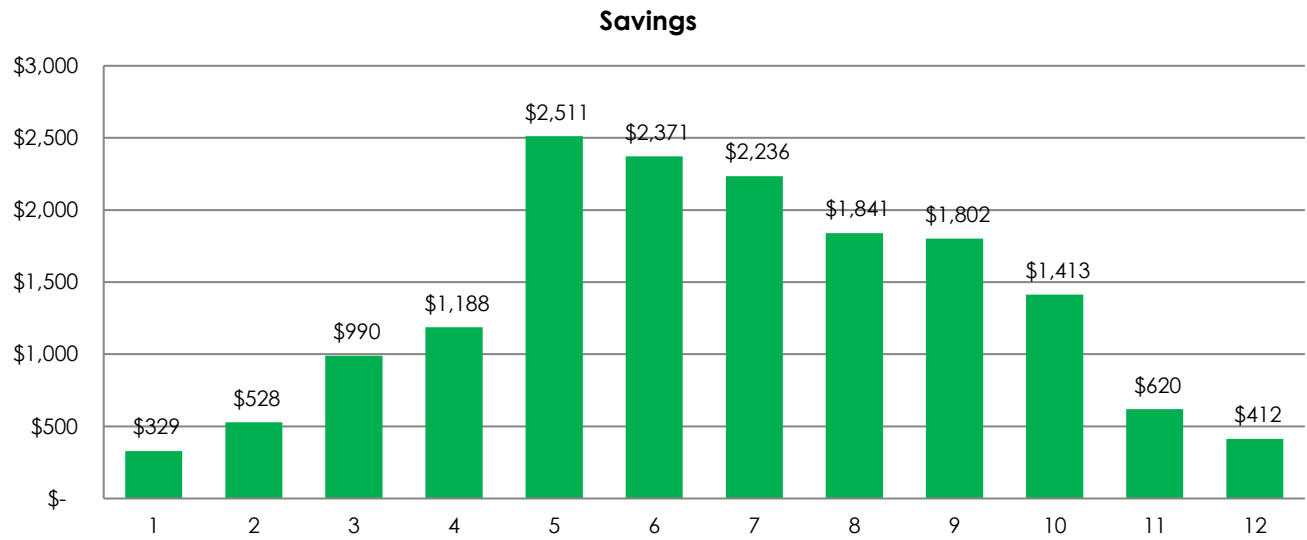
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We Build Savings

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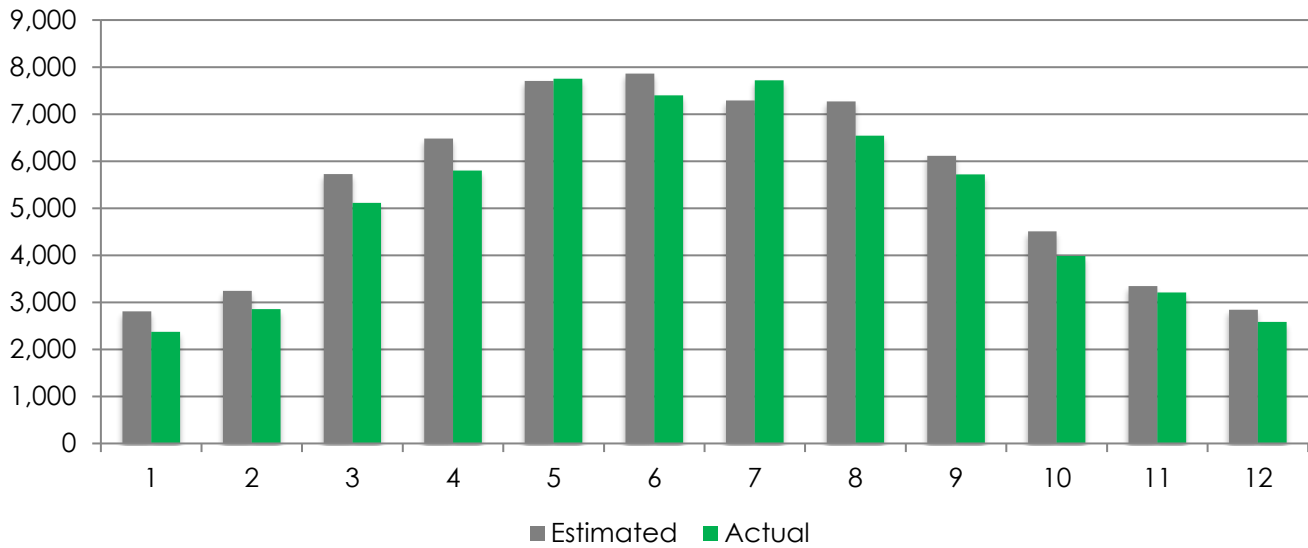
Executive Summary



Solar Production	94%	(What was produced vs. estimated)
Actual Solar Savings	\$16,241	(Your electric bill savings from solar)
Rebates	\$0	(Total rebates earned for this year)
Customer Usage	4%	(Your usage change from historical)
Avoided Utility Rate Increases	9%	(New electric charges you DON'T pay)

Notes:

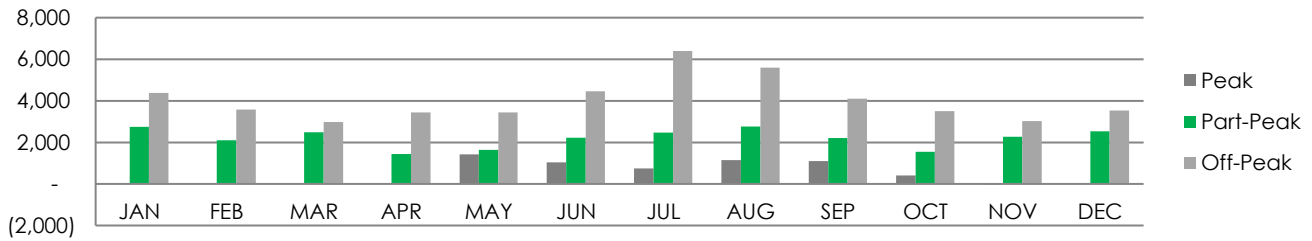
Step 1: Production Analysis



Month	Estimated	Actual	Performance
JAN	2,807	2,373	85%
FEB	3,243	2,857	88%
MAR	5,725	5,113	89%
APR	6,478	5,801	90%
MAY	7,705	7,755	101%
JUN	7,861	7,399	94%
JUL	7,289	7,721	106%
AUG	7,267	6,540	90%
SEP	6,112	5,718	94%
OCT	4,506	3,987	88%
NOV	3,348	3,210	96%
DEC	2,844	2,586	91%
Total	65,186	61,059	94%

Step 2: Usage Analysis

TOU Usage Distribution (kWh)

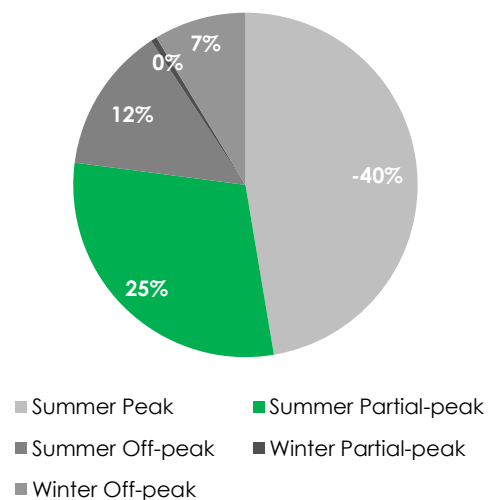


	Generation			Net Usage			Period Total Usage		
	Peak	Part	Off	Peak	Part	Off	Peak	Part	Off
JAN	-	1,759	614	-	982	3,758	-	2,741	4,372
FEB	-	1,773	1,083	-	321	2,500	-	2,094	3,583
MAR	-	3,841	1,273	-	(1,351)	1,710	-	2,490	2,983
APR	-	3,447	2,354	-	(2,002)	1,078	-	1,445	3,432
MAY	2,941	2,334	2,480	(1,513)	(692)	965	1,428	1,642	3,445
JUN	2,472	2,255	2,671	(1,438)	(34)	1,792	1,034	2,221	4,463
JUL	2,009	2,339	3,373	(1,258)	132	3,017	751	2,471	6,390
AUG	1,998	2,197	2,345	(859)	563	3,243	1,139	2,760	5,588
SEP	2,159	1,804	1,755	(1,057)	403	2,347	1,102	2,207	4,102
OCT	1,376	1,326	1,285	(963)	218	2,216	413	1,544	3,501
NOV	-	2,346	864	(20)	(77)	2,154	(20)	2,269	3,018
DEC	-	1,745	840	-	793	2,694	-	2,538	3,534
Total:	-	-	61,059	-	-	19,622	-	-	80,681

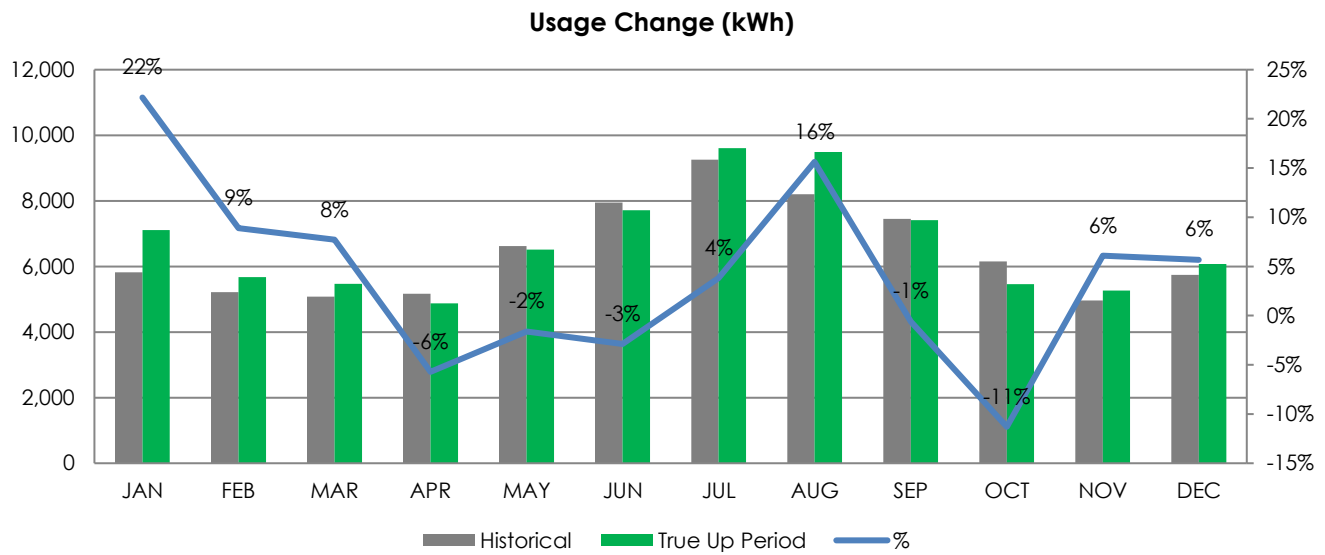
Usage Change by TOU Period:

	Peak	Part	Off	Total
JAN		16%	26%	22%
FEB		2%	13%	9%
MAR		21%	-1%	8%
APR		-31%	11%	-6%
MAY	-7%	29%	-4%	-2%
JUN	-38%	26%	-1%	-3%
JUL	-60%	20%	20%	4%
AUG	-37%	28%	31%	16%
SEP	-23%	26%	-4%	-1%
OCT	-71%	6%	7%	-11%
NOV		-8%	-13%	6%
DEC		15%	0%	6%
Total:	-40%	11%	10%	4%

TOU Change

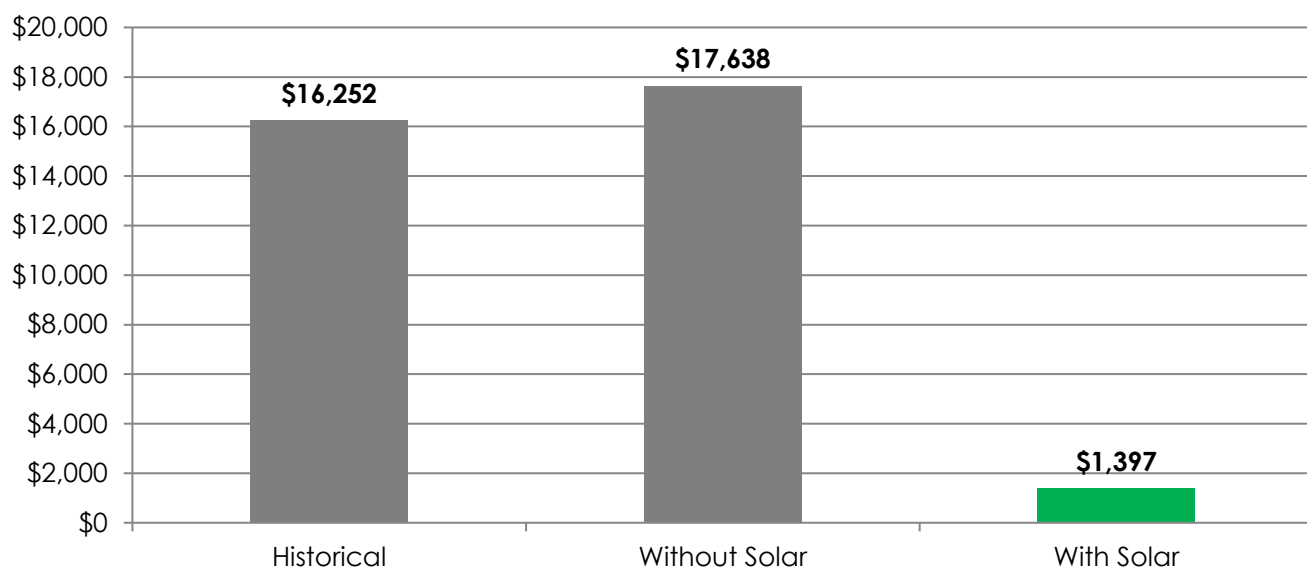


Step 2: Usage Analysis (Cont.)



Month	Historical	True Up Period	Change	%
JAN	5,822	7,113	1,291	22%
FEB	5,214	5,678	463	9%
MAR	5,080	5,472	392	8%
APR	5,172	4,877	-295	-6%
MAY	6,622	6,515	-107	-2%
JUN	7,947	7,719	-229	-3%
JUL	9,257	9,612	354	4%
AUG	8,206	9,487	1,281	16%
SEP	7,456	7,411	-45	-1%
OCT	6,153	5,458	-695	-11%
NOV	4,965	5,267	302	6%
DEC	5,746	6,073	327	6%
Total:	77,641	80,681	3,040	4%

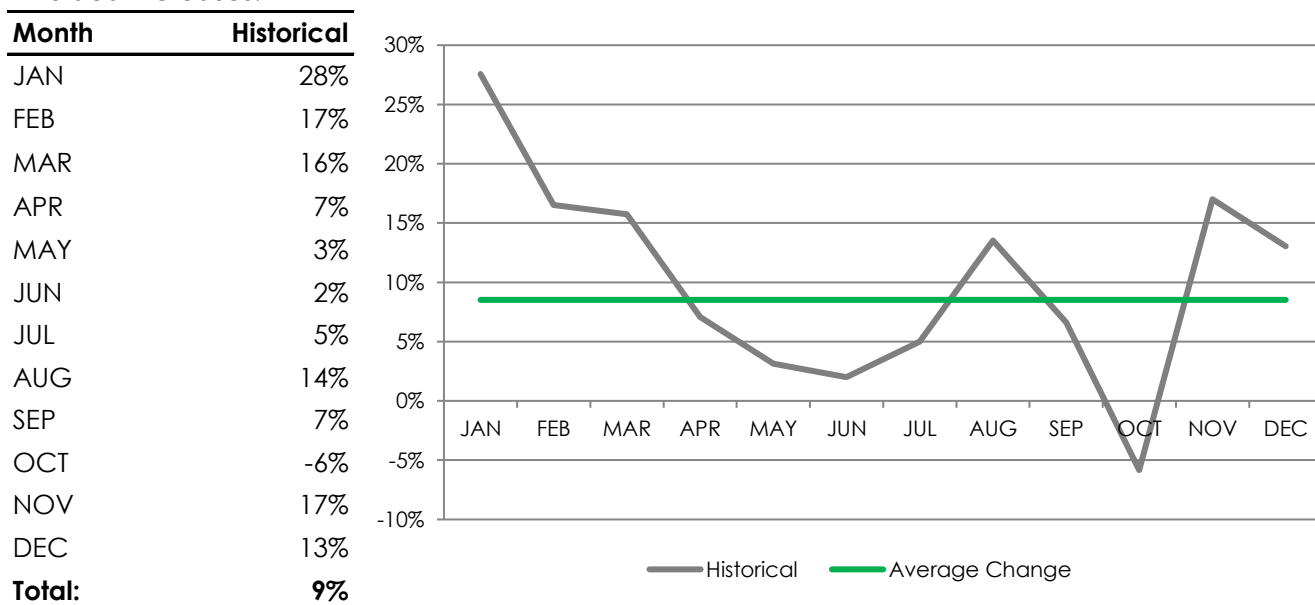
Step 3: Savings Analysis



Charges	Historical	Without Solar	With Solar	Savings
Usage (kWh)	\$11,319	\$11,920	\$1,088	\$10,833
Demand Charges & Fees	\$4,933	\$5,717	\$309	\$5,408
Total:	\$16,252	\$17,638	\$1,397	\$16,241

Target Savings \$15,944
Difference \$297
Performance 102%

Avoided Increases:



RESOLUTION NO.: _____ DATED: _____

**A RESOLUTION AUTHORIZING APPLICATION
TO THE DIRECTOR OF INDUSTRIAL RELATIONS, STATE OF CALIFORNIA
FOR A CERTIFICATE OF CONSENT TO SELF-INSURE
WORKERS' COMPENSATION LIABILITIES**

At a meeting of the _____
(Enter Name of the Board)

of the _____
(Enter Name of Public Agency, District, Etc.)

a _____ organized and existing under the
(Enter Type of Agency, i.e., County, City, School District, etc.)

laws of the State of California, held on the _____ day of _____, 20____,

the following resolution was adopted:

RESOLVED, that the above named public agency is authorized and empowered to make application to the Director of Industrial Relations, State of California, for a Certificate of Consent to Self-Insure workers' compensation liabilities and representatives of Agency are authorized to execute any and all documents required for such application.

IN WITNESS WHEREOF: I HAVE SIGNED AND AFFIXED THE AGENCY SEAL.

X _____ DATE: _____
SIGNED: Board Secretary or Chair

Printed Name

Title

Agency Name

Affix Seal Here

EL DORADO HILLS COUNTY WATER DISTRICT

RESOLUTION 2017-34

**RESOLUTION AUTHORIZING PARTICIPATION IN THE FIRE AGENCIES
SELF INSURANCE SYSTEM WORKERS' COMPENSATION PROGRAM**

WHEREAS, the El Dorado Hills County Water District along with other districts in the State of California have evaluated the feasibility of self-insuring their Workers' Compensation exposure; and

WHEREAS, these districts have determined that there is a need for a self-insured system of Workers' Compensation and desire to combine their efforts to establish, operate and maintain FASIS, Workers' Compensation Program; and

WHEREAS, Title 1, Division 7, Chapter 5, Article 1 (Section 6500 et seq.) of the Government Code of the State of California authorizes joint exercise of

NOW, THEREFORE, BE IT RESOLVED that:

1. The Board of Directors of the El Dorado Hills County Water District hereby elects to participate in the FASIS Workers' Compensation Program, and instructs its duly authorized agent Jessica Braddock, Director of Finance to execute on behalf of the El Dorado Hills County Water District, any and all necessary document to affect such participation.
2. The Program Director of the FASIS be given the compilation, reporting, and signatory authority for filing the Self-Insurer's Annual Report on behalf of the El Dorado Hills County Water District with the Director of Industrial Relations.

THIS RESOLUTION EXECUTED this 21 Day of December 2017, by the following vote of the governing body:

AYES:

NOES:

ABSENT:

BY:

Charles J. Hartley, Board President

ATTEST:

Jessica Braddock, Board Secretary

RESOLUTION NO. 2017-35

**A RESOLUTION OF THE EL DORADO HILLS COUNTY WATER DISTRICT
BOARD OF DIRECTORS ATTESTING TO ITS OPERATION AS A FIRE
PROTECTION DISTRICT**

RECITALS

WHEREAS, as a condition of membership with the Fire Agency Self Insurance System JPA, the El Dorado Hills County Water District must attest to its operation as a Fire Protection District in compliance with various statutes; and

WHEREAS, the California County Water District Act, under which the El Dorado Hills County Water District was formed, at Water Code Section 31121 expressly allows for the operation of a Fire Protection District and the exercise of all powers functions, and duties thereof; and

WHEREAS, The El Dorado Hills County Water District has since 1963 operated a fire protection district commonly referred to as the El Dorado Hills Fire Department;

NOW THEREFORE, the Board of Directors of the El Dorado Hills County Water District hereby resolves that since the District's formation in 1963 it has operated a fire department pursuant to and in compliance with the Fire Protection District Law of 1961 and subsequently pursuant to and in compliance with the Fire Protection District law of 1987.

PASSED AND ADOPTED by the El Dorado Hills County Water District this 21st day of December, 2017 by the following vote:

AYES:

NOES:

ABSTAIN:

Charles J. Hartley
Board President

ATTEST:

Jessica Braddock
District Secretary

On behalf of the many communities
that make up Sonoma Valley,
I would like to thank you and
your family for your dedicated
efforts during the virus. You are
very much appreciated!

We hope you will be able to
return and enjoy our hospitality
in a more relaxed environment.

Sincerely, a grateful Sonoma

Windsor Presbyterian Church
251 Windsor River Rd.
Windsor, CA 95492

SAN FRANCISCO CA 940

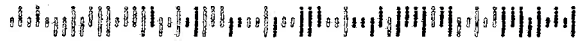
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Thank you
so much for helping
us during the Sonoma County
fires! We appreciate you.
Michelle

El Dorado Hills Fire Department
1050 Wilson Boulevard
El Dorado Hills, CA 95762

5762 726350



Thank You For Fighting
The Fires so it doesn't end
any more lives. That you
for your hard work, courage
and staying strong. Forever
be safe and God Bless.

-kenny
Hinde

Isaiah 41:10

SO do not Fear, For I am
with you; do not be
dismayed For I am your
God. I will strengthen
you and help you; I will
uphold you with my
righteous right hand.

Dear Fire Chief Roberts,

I went to Station 87 on 11/14/17 to get my car seat installed and was completely blown away by the service that was provided to me. I strongly feel that Stephanie and Carmen should be recognized for going above and beyond. It was such a positive experience and is an unbelievable service that you all provide to the community and everyone should most definitely take advantage of it!

When I arrived to Station 87 I didn't quite know what to expect because I understand your staff is extremely busy with urgent calls and the last thing they probably want to do is install a car seat. From the time Stephanie greeted me she was extremely friendly and made me feel comfortable. I am not very good with following manuals and she explained every step to installing the car seat and I feel very comfortable doing it on my own. She was extremely knowledgeable and well educated in car seat safety. She took her time to educate me and told me when the baby arrives to bring my car in again to ensure I have the baby properly bucked up.

Before I left she had Carmen do a follow up inspection. Carmen was incredible as well and gave me her phone number in case I had any questions on car seat safety.

Overall, I couldn't believe how well trained these women were and how seriously they took car seat safety. I will be recommending this service to any expecting mothers I know or current mothers who use car seats. This was my first interaction with the El Dorado Fire Department and I view your department in such a positive and professional way due to the service I received from these women. I regret not getting their last names but just felt like the service I got 11/14 should not go unnoticed. If you have any questions please feel to reach out to me Lmcgaff@hotmail.com or 563-650-5312. Thank you for taking the time to read this!

Sincerely,

Laura McGaffigan

