

AGENDA
EL DORADO HILLS COUNTY WATER DISTRICT
(FIRE DEPARTMENT)
BOARD OF DIRECTORS
NINE HUNDRED SECOND MEETING
Thursday, December 19, 2024
5:30 p.m. Closed Session
6:00 p.m. Open Session
(1050 Wilson Blvd., El Dorado Hills, CA)

ATTENTION

Residents planning to address the Board of Directors at this Board meeting: due to the concerns about the COVID-19 virus, we respectfully ask if you are feeling ill for any reason not to attend in person.

Zoom Webinar Video Conference link:

<https://us02web.zoom.us/j/87503176283?pwd=YmNxOWU0dGpTWk1xTWt5cStwYzZvUT09>

Webinar ID: 875 0317 6283

Passcode: 809315

Conference Dial in:

1-669-900-9128

*Please submit your comments in writing to clerkoftheboard@edhfire.com and they will be entered into the public record. If you choose to attend the Zoom meeting and wish to make a comment on an item, please use the "raise a hand" button or press *9 if dialing in by phone. Public comments will be limited to 3 minutes. Thank you for your understanding during these challenging times.*

NOTE

If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the Board Clerk at 916-933-6623; ext. 1038, at least two (2) days prior to the meeting.

- I. Call to Order
- II. Closed Session
 - A. Closed Session: Pursuant to Government Code Section 54957(b)(1); Consideration of public employee appointment/employment; Positions under consideration: Fire Chief (Interim Appointment)
 - B. Closed Session: pursuant to Government Code Section 54957.6; Conference with Labor Negotiators; Agency Designated Representatives: TBD; Employee Organization: El Dorado Hills Professional Firefighters, Local 3604; Discuss meet and confer process for upcoming MOU negotiations
- III. Pledge of Allegiance
- IV. Presentation
 - A. Review and approve 2023/2024 Final Audit Report and SAS 114 Governance Letter
- V. 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 900th Regular Board Meeting held November 21, 2024
 - B. Approve Minutes of the 901st Special Board Meeting held December 9, 2024
 - C. Approve Financial Statements and Check Register for November 2024End Consent Calendar
- VI. 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.

- VII. Correspondence
- VIII. Attorney Items
- IX. Standing Committee Reports
 - A. Administrative Committee (TBD)
 - B. Finance Committee (TBD)
 - C. Joint Powers Authority (TBD)
- X. Ad-Hoc Committee Reports
 - A. Communications (TBD)
 - B. CRR Services (TBD)
 - C. EDHCSD/EDHFD 2x2 (TBD)
 - D. County Fire/EDHFD 2x2 (TBD)
 - E. CPCSD/EDHFD 2x2 (TBD)
- XI. Fire Chief's Report
 - A. OES Report
 - B. Hosted Training Report
 - C. Training Facility Update
 - D. Other Updates
- XII. Operations Report
 - A. Operations Report (Receive and File)
- XIII. Community Risk Reduction Report
 - A. CRRD Report (Receive and File)
- XIV. Fiscal Items
- XV. New Business
 - A. Review and approve Resolution 2024-20 of appreciation for Director Hidahl
 - B. Public Hearing (continued): Review and approve Ordinance 2024-01 related to vegetation management on unimproved parcels, and declaring certain hazardous vegetation and combustible materials a public nuisance, and providing for the removal thereof
 - C. Election of Board President and Vice President for 2025
 - D. Reorganization of Committees for 2025
 - E. Review and establish meeting dates for 2025
 - F. Set a Special Meeting for January 6th, 2025 to interview and make a selection for the vacant Board seat
- XVI. Old Business
 - A. Board acknowledgement of the temporary suspension of the OES Agreement for Services
- XVII. Oral Communications
 - A. Directors
 - B. Staff
- XVIII. Adjournment

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

*Director Kevin Gotro will be attending via teleconference from:
725 Granlibakken Rd.
Tahoe City, CA 96145*

This Board meeting is normally recorded.

**EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)**

Audited Financial Statements and
Compliance Report

June 30, 2024

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

AUDITED FINANCIAL STATEMENTS AND
COMPLIANCE REPORTS

June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)
El Dorado Hills, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the El Dorado Hills County Water District (dba El Dorado Hills Fire Department) (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenues, expenditures and changes in fund balance - budget and actual – General Fund, the schedule of proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios and schedule of contributions to the OPEB plan, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)

operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion of any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Richardson & Company, LLP

December 13, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

As management of the El Dorado Hills County Water District ("Fire Department" or "District"), we offer this Management Discussion and Analysis Report as an overview and analysis of the financial activities of the Fire Department for the fiscal year ended June 30, 2024.

Our discussion and analysis of the Fire Department provides the reader with an overview of its financial position and performance. The MD&A describes the significant changes from the prior year that occurred in general operations and discusses the activities during the year for capital assets. We encourage the reader to consider the information presented here in conjunction with the additional information furnished in our annual financial report, including the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

Government-wide Financial Statements

- The District ended the fiscal year with a positive net position of \$40,826,165. This is made up of \$34,050,007 in net capital assets, \$3,673,434 in assets that are restricted for qualifying capital improvements related to District growth, and another \$7,475,445 in assets that are restricted for the payment of pension benefits. Unrestricted net position ended at a *deficit* of \$4,372,721, a decrease of \$2,626,614 from the prior year's unrestricted net position.
- The net pension liability increased from the prior year to \$29,008,513 and the net OPEB (other post-employment benefits) liability increased to \$14,947,482. Total combined net pension and OPEB liabilities were \$43,955,995 as of June 30, 2024, a total net increase of \$3,461,774 from the prior year. This significant increase is mostly due to the impact of lower-than-expected investment earnings in fiscal year 2022/23 as well as an increase in the District's proportionate share of the pooled net pension liability and is *partially* offset by a decrease in pension and OPEB deferred inflows of \$1,355,492 and \$172,745, respectively. The decrease in deferred inflows primarily reflects differences between the employer's contributions and its proportionate share of contributions. Pension and OPEB deferred outflows decreased by \$665,425 and \$919,010, respectively, which represents changes in assumptions, differences between projected and actual investment earnings (deferral of the investment loss), difference between expected and actual experience, change in employer's proportion and contributions made subsequent to the measurement date of 6/30/2023.

Fund Financial Statements

- General fund revenues for the year exceeded expenditures by \$3,399,489.
- A net amount of \$752,968 was transferred into the District's capital replacement fund in fiscal year 2023/24, which is reported as the committed fund balance.
- The District's general fund reported a total fund balance of \$35,196,941. Of this balance, \$24,048,062 is unrestricted. The portion of the unrestricted balance committed for future capital replacements is \$5,789,259. Another \$481,471 of the unrestricted balance is comprised of prepaid amounts that are reported as non-spendable funds. The remaining \$17,777,332 of

unrestricted fund balance represents approximately 64.6% of the year's total fund operating expenditures, a decrease from 72.2% in the prior year. This is consistent with the District's Reserve policy, which requires a minimum unrestricted fund balance of 50% annual operating expenditures.

ANNUAL REPORT OVERVIEW

The District maintains its accounts in accordance with general accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The attached audit report is comprised of the management's discussion and analysis (this section), the basic financial statements, and the required supplementary information (RSI). The basic financial statements include governmental fund financial statements, government-wide financial statements and notes to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements include a *Statement of Net Position* and *Statement of Activities*. These statements report financial information using the full accrual basis of accounting and reflect a longer-term perspective of the District's activities and financial position.

The *Statement of Net Position* presents all of the District's assets, deferred outflows, liabilities and deferred inflows, both current and non-current, on a full accrual basis. The difference between assets/deferred outflows and liabilities/deferred inflows is reported as net position, an important indicator of the financial health of the District.

The *Statement of Activities* presents the District's revenues and expenses on the full accrual basis (i.e. revenue is recorded when earned and expenses are recorded when incurred, regardless of the timing of the associated cash flows), and shows how the District's net position changed during the reported fiscal year.

Governmental Fund Financial Statements

Unlike the government-wide financial statements, the governmental fund financial statements present a near-term perspective and focus on the short-term activities of the District. All the District's activities are reported in the general fund. A modified accrual basis of accounting is reflected, which measures cash and all other financial assets that can be readily converted into cash.

The fund statements are comprised of a *Balance Sheet* and a *Statement of Revenues, Expenditures, and Changes in Fund Balances*. The fund *Balance Sheet* reflects assets and liabilities that are generally current in nature. The differences between governmental activities (government-wide statements) and governmental funds are reconciled as shown in the "adjustments" column between the two statements and in Note J to the financial statements.

Notes to the Basic Financial Statements and Required Supplementary Information

Notes provide additional information that is essential for a reader to fully understand the data provided in the government-wide and fund financial statements. In addition to the notes, the report contains required supplementary information which provides detail to further support the information in the basic financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The analysis below is based on information found in the District's Government-Wide Statement of Activities and Statement of Net Position using the full accrual basis of accounting.

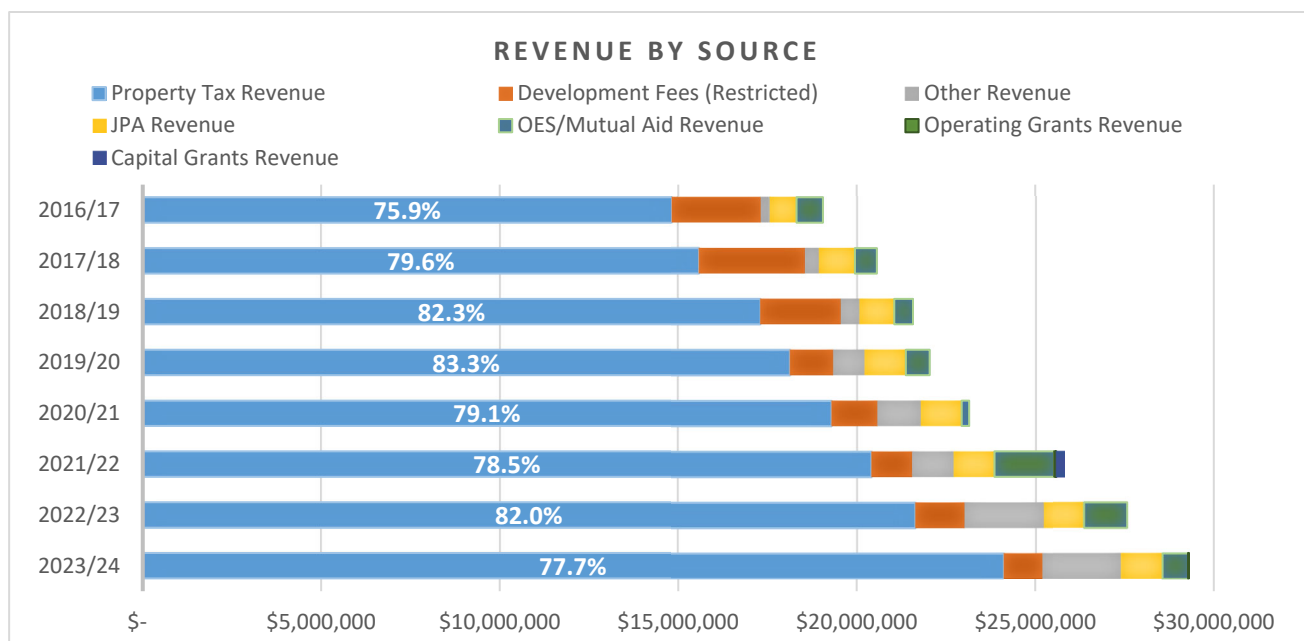
General and Program Revenues

Table 1 shows a condensed schedule of revenues compared with the prior year. Total revenues for fiscal year 2023/24 increased by \$2,992,260 from the prior year. The primary source of funding for the District to provide services is property taxes, which made up approximately 78% of total revenues in 2023/24. Property tax revenues increased by \$1,080,660, or 4.5% from the prior year, primarily due to growth in the District's assessed value and growth in supplemental tax revenue. Development fee revenue increased by \$116,625 or 10.8% from the prior year as the result of a increase in new development permits within the District. Investment Earnings increased by \$610,197, or 69.2% from the prior year due to unrealized gains on investments as well as an increase in interest earnings from the prior year. Other revenue increased by \$235,895, or 17.7% from the prior year, mostly due to increases in hosted training revenue, Community Risk Reduction Division (CRRD) cost recovery fees, and other miscellaneous revenue. JPA revenue increased by \$1,030,471, or 82.4%, from the prior year due to the addition of a second ambulance unit (M-86) for a portion of the fiscal year. There was a decrease of \$56,905, or 7.9%, in California Office of Emergency Service (OES)/Mutual-Aid revenue, reflecting the District's participation in strike team incidents. The District did not collect any grant revenue in fiscal year 2023/24.

TABLE 1
Condensed Schedule of Revenues

	2023/24	2022/23	\$ Change	% Change
General Revenues				
Property Tax Revenue	\$ 25,183,435	\$ 24,102,775	\$ 1,080,660	4.5%
Development Fees	1,200,203	1,083,578	116,625	10.8%
Investment Earnings	1,492,300	882,103	610,197	69.2%
Other Revenue	1,571,817	1,335,922	235,895	17.7%
Total General Revenues	\$ 29,447,755	\$ 27,404,378	\$ 2,043,377	7.5%
Program Revenues				
JPA Revenue	\$ 2,281,159	\$ 1,250,688	\$ 1,030,471	82.4%
OES/Mutual Aid Revenue	667,231	724,136	(56,905)	-7.9%
Operating Grants Revenue	-	24,683	(24,683)	-100.0%
Capital Grants Revenue	-	-	-	N/A
Total Program Revenues	\$ 2,948,390	\$ 1,999,507	\$ 948,883	47.5%
Total Revenues	\$ 32,396,145	\$ 29,403,885	\$ 2,992,260	10.2%

The chart on the following page shows revenue by source from fiscal year 2016/17 to present. Property tax revenues have represented between 75-84 percent of total District revenues over this time period.



Expenses

Table 2 shows a condensed schedule of expenses compared with the prior year. Total expenses for fiscal year 2023/24 increased from prior year by \$5,831,391 or 21.4%. Most of the District's cost to operate is comprised of labor costs. Wages and benefits made up approximately 84.4% of total expenses for the fiscal year and increased by \$4,794,653, or 20.8%, from 2022/23. This is mostly due to a significant increase in pension and OPEB expense in 2023/24 resulting from an increase in the District's calculated pension and OPEB unfunded liabilities. There were also significant cost increases in base salaries and wages, education/longevity incentive pay, overtime pay, workers' compensation insurance premiums, health premiums, and the compensated absences liability true-up. Finally, there was a discretionary lump sum payment to the District's OPEB section 115 trust account. Professional services and IT costs remained relatively consistent compared to the prior year, with a small decreased of \$29,476, or 3.5%. Maintenance costs increased by \$189,489, or 39.2% from the prior year, which is primarily due to a rise in the cost of parts & supplies for vehicles and apparatus, as well as an increase in facilities maintenance costs. Other operating expenses also increased from the previous year by \$407,916, or 26.8%, mostly due to increases in the following expense categories: hosted training, non-hosted training, transportation & travel, small tools, and property/general liability insurance. Finally, depreciation and amortization expense increased due to an increase in depreciable capital assets.

Table 2
Condensed Schedule of Expenses

	2023/24	2022/23	\$ Change	% Change
<u>Public Protection</u>				
Wages & Benefits	\$ 27,859,430	\$ 23,064,777	\$ 4,794,653	20.8%
Professional Services & IT	804,207	833,683	(29,476)	-3.5%
Maintenance	673,356	483,867	189,489	39.2%
Other Operating Expense	1,932,781	1,524,865	407,916	26.8%

Table 2 (continued)
Condensed Schedule of Expenses

	2023/24	2022/23	\$ Change	% Change
Total Public Protection	\$ 31,269,774	\$ 25,907,192	\$ 5,362,582	20.7%
Debt Service Interest Expense	\$ 4,682	\$ 7,096	\$ (2,414)	-34.0%
Depreciation/Amortization Expense	\$ 1,745,243	\$ 1,274,020	\$ 471,223	37.0%
Total Expenses	\$ 33,019,699	\$ 27,188,308	\$ 5,831,391	21.4%

Net Position

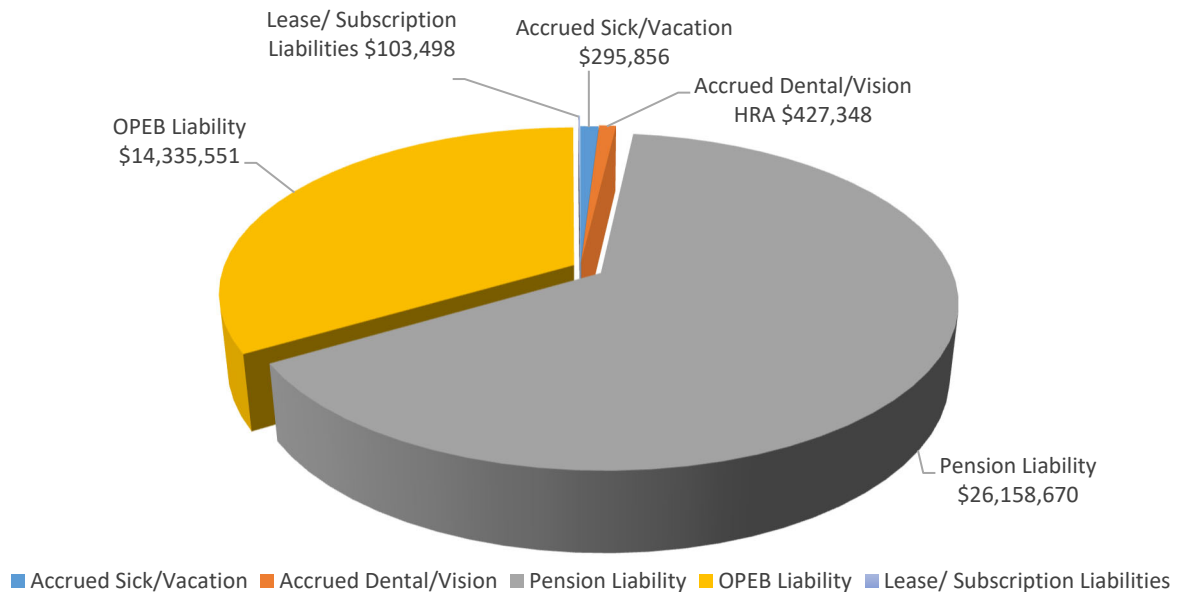
The District's net position of \$40,826,165 at June 30, 2024 decreased by \$623,554, or 1.5% from June 30, 2023. Tables 3 and 4 summarize the components of the District's net position compared to the previous year.

Table 3
Condensed Schedule of Net Position

	June 30, 2024	June 30, 2023	\$ Change	% Change
Assets:				
Cash and Investments	\$ 31,386,887	\$ 29,764,786	\$ 1,622,101	5.4%
Other Current Assets	4,635,893	3,400,910	1,234,983	36.3%
Lease Receivable - Non-Current	616,422	650,775	(34,353)	-5.3%
Capital Assets	34,276,995	34,583,232	(306,237)	-0.9%
Total Assets	70,916,197	68,399,703	2,516,494	3.7%
Deferred Outflows of Resources	20,223,792	21,808,227	(1,584,435)	-7.3%
Total Assets & Deferred Outflows	\$ 91,139,989	\$ 90,207,930	\$ 932,059	1.0%
Liabilities:				
Current Liabilities	\$ 2,037,488	\$ 2,425,170	\$ (387,682)	-16.0%
Long-Term Liabilities	44,840,281	41,320,923	3,519,358	8.5%
Total Liabilities	46,877,769	43,746,093	3,131,676	12.3%
Deferred Inflows of Resources	3,436,055	5,012,118	(1,576,063)	-31.4%
Total Liabilities & Deferred Inflows	\$ 50,313,824	\$ 48,758,211	\$ 1,555,613	5.1%
Net Position:				
Net Investment in Capital Assets	\$ 34,050,007	\$ 33,782,588	\$ 267,419	0.8%
Restricted for Capital Improvements	3,673,434	2,874,187	799,247	27.8%
Restricted for Pension Benefits	7,475,445	6,539,051	936,394	14.3%
Unrestricted	(4,372,721)	(1,746,107)	(2,626,614)	-150.4%
Total Net Position	\$ 40,826,165	\$ 41,449,719	\$ (623,554)	-1.5%

The decrease in net position from prior year is attributable to the following:

- **Deferred Outflows** relating to both pension and OPEB decreased by \$1,584,435, or 7.3% from the prior year due to changes in assumptions, differences between projected and actual investment earnings, difference between expected and actual experience, change in employer's proportion and contributions made subsequent to the measurement date of 6/30/2023.
- **Long-term Liabilities** increased by \$3,519,357, or 8.5% from the previous year. This increase is mostly due to increases in the net pension and OPEB liabilities. Pension and OPEB unfunded liabilities make up approximately 98% of the District's total long-term liabilities. The net pension liability does not reflect approximately \$7.5M in District assets held in a section 115 trust account that is restricted for pension benefits. The pie chart below shows a breakdown of the District's long-term liabilities as of June 30, 2024:



The decreases in net position described above were *partially* offset by the following:

- **Cash and Investments** increased by \$1,622,101, or 5.4% from the prior year. This increase is primarily due to increases in the District's LAIF, PARS (Pension Section 115 Trust account), and Development Fee Fund balances.
- **Other Current Assets** increased by \$1,234,984, or 36.3% from the prior year. This increase is primarily due to an increase in District receivables from other governments due to the timing of collection.
- **Deferred Inflows** decreased by \$1,576,063, or 31.4%, the majority of which represents decreases in Pension and OPEB deferred inflows. These decreases are due to differences between expected and actual experience, changes in assumptions, and differences between the employer's contributions and its proportionate share of contributions.

Table 4
Schedule of Changes in Net Position

	2023/24	2022/23	\$ Change	% Change
Revenues				
Program Revenues:				
Charges for Services	\$ 2,948,390	\$ 1,974,824	\$ 973,566	49.3%
Operating Grants and Contributions	-	24,683	(24,683)	-100.0%
General Revenues:				
Property Taxes and Assessments	25,183,435	24,102,775	1,080,660	4.5%
Fire Impact Fees	1,200,203	1,083,578	116,625	10.8%
Investment Earnings	1,492,300	882,103	610,197	-69.2%
Other Revenues	1,571,817	1,335,922	235,895	17.7%
Total Revenues	\$ 32,396,145	\$ 29,403,885	\$ 2,992,260	10.2%
Expenses				
Public Protection	\$ 31,269,774	\$ 25,907,192	\$ 5,362,582	20.7%
Interest on Long-term Debt	4,682	7,096	(2,414)	-34.0%
Depreciation and Amortization	1,745,243	1,274,020	471,223	37.0%
Total Expenses	\$ 33,019,699	\$ 27,188,308	\$ 5,831,391	21.4%
Increase/(Decrease) in Net Position	(623,554)	2,215,577	2,839,131	128.1%
Net Position - Beginning (Restated)	41,449,719	39,234,142	2,215,577	5.6%
Net Position - Ending	\$ 40,826,165	\$ 41,449,719	\$ (623,554)	-1.5%

FINANCIAL ANALYSIS OF THE DISTRICT'S GENERAL FUND

The District's general fund is broken down into an unassigned fund, a non-spendable fund (prepaids), a capital replacement fund (committed), a development fee fund (restricted), and a pension benefit fund (restricted). Fund balances totaled \$35,196,941 at the end of 2023/24, an increase of \$3,399,489 from 2022/23.

Table 5 below shows the detailed breakdown of fund balances compared to the prior fiscal year:

Table 5
Summary of Total Fund Balances

	2023/24	2022/23	\$ Change	% Change
General Reserve Fund - Unassigned	\$ 17,777,332	\$ 16,967,932	\$ 809,400	4.8%
General Reserve Fund – Non-spendable	481,471	379,991	101,480	26.7%
Capital Replacement Fund - Committed	5,789,259	5,036,291	752,968	15.0%
Unrestricted Fund Balances	\$ 24,048,062	\$ 22,384,214	\$ 1,663,848	7.4%

Table 5 (continued)
Summary of Total Fund Balances

	2023/24	2022/23	\$ Change	% Change
Development Fee Fund - Restricted	3,673,434	2,874,187	799,247	27.8%
Pension Benefit Fund - Restricted	7,475,445	6,539,051	936,394	14.3%
Restricted Fund Balances	\$ 11,148,879	\$ 9,413,238	\$ 1,735,641	18.4%
Total Fund Balances	\$ 35,196,941	\$ 31,797,452	\$ 3,399,489	10.7%

- The unassigned general reserve fund ended the fiscal year with a balance of \$17,777,332, an increase of \$809,400, or 4.8% from the prior year. This increase is due to an excess of revenue over expenditures excluding capital outlay expenditures, which were funded by the capital replacement and development fee funds.
- The non-spendable fund increased by \$101,480, or 26.7% from the prior year due to an increase in prepayments for future expenses.
- The committed, or capital replacement fund balance, increased by \$752,968 from the prior year to \$5,789,259. This increase is the result of contributions, or transfers into the fund during the fiscal year in excess of capital outlay expenditures.
- The restricted development fee fund balance ended the fiscal year at \$3,673,434, a 27.8% increase from the prior year. This increase resulted from development fee revenue and interest collections for the fiscal year in excess of qualifying expenditures from the fund. Outstanding reimbursements due to the general reserve fund from the development fee fund of \$698,443 for qualifying expenditures made in 2023/24 are reflected in these balances.
- Transfers were made into the District's pension 115 trust account totaling \$500,000 during fiscal year 2023/24, resulting in a corresponding increase in the restricted pension benefit fund balance. The remaining increase in the pension benefit fund balance from prior year is the result of a \$436,394 unrealized gain on investments as of June 30, 2024.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual financial results are evaluated against the adopted (original) final budget and/or mid-year final budget on a monthly basis at the District's regular board meetings. Table 6 on the following page shows a comparison of the final mid-year budget and actual results for fiscal year 2023/24:

Table 6
Condensed Schedule of Revenues and Expenditures
Budget vs. Actual - General Fund

	2023/24 Mid-Year Budget	2023/24 Actual	\$ Variance Favorable/ (Unfavorable)	% Variance Favorable/ (Unfavorable)
Total Revenues	\$ 30,841,825	\$ 32,416,778	\$ 1,574,953	5.1%
Total Expenditures	29,191,866	29,017,289	174,577	0.6%
Net Change in Fund Balance	\$ 1,649,959	\$ 3,399,489	\$ 1,749,530	106.0%

- Actual revenues exceed budgeted revenues by \$1,574,954 due to the following:
 - There are unbudgeted gains on investment of \$626,686 due to unrealized gains in the District's LAIF account and restricted PARS Section 115 trust account as of June 30, 2024.
 - Secured property tax revenue is favorable to budget by \$47,744 and supplemental tax revenue was favorable by \$59,839.
 - Latrobe Base Transfer revenue is favorable to budget by \$105,581.
 - CRRD cost recovery fees are favorable to budget by \$180,555.
 - JPA revenue is favorable to budget by \$141,159.
 - OES/Mutual Aid revenue is favorable to budget by \$149,928.
 - Interest revenue is favorable to budget by \$343,725, a portion of which is due to an increase in the fair value adjustment from the prior year on El Dorado County cash balances.
 - There are partially offsetting unfavorable variances in the following revenue categories:
 - Development fee revenue is unfavorable to budget by \$120,572.
- Actual expenditures are favorable to the mid-year budget by \$174,577, mostly due to the following:
 - Capital outlay expenditures are favorable to budget by \$230,844, primarily due to the delayed timing of budgeted expenditures.
 - Professional services are favorable to budget by \$43,987 due to savings in legal and consulting fees.
 - Information technology expenditures are favorable to budget by \$59,696, due to the delay in timing of the planned website redesign and a cyber security project.
 - There are partially offsetting unfavorable budget variances in the following expense categories:
 - Wages and benefits are unfavorable to budget by \$143,246, mostly due to unfavorable overtime wages.

CAPITAL ASSETS

The District purchased capital assets totaling \$1,439,006 in 2023/24. This includes \$234,720 in construction expenditures on Phase 1 of the Training Center and \$943,818 on the purchase of new apparatus and vehicles, including a Type 3 Engine, three (3) CRRD vehicles, the retrofitting three (3) command vehicles, retrofitting of Rescue 85, and two (2) water rescue rafts. The District also purchased a telehandler forklift, a washer, an extractor, two (2) water storage tanks, an air compressor, storage locker racks, and an ice maker for the new training facility. Radio communications equipment were purchased for \$57,100, and another \$20,693 was spent on office furniture. Finally, \$76,000 was spent on rescue tools for apparatus.

There were no asset write-offs or disposals in fiscal year 2023/24. District capital assets are valued at historical cost and depreciated over their estimated useful lives using the straight-line method. More information about capital assets may be found in Note C of the financial statements.

The chart and Table 7 below show a breakdown of the District's capital assets (net of depreciation and amortization) by category:

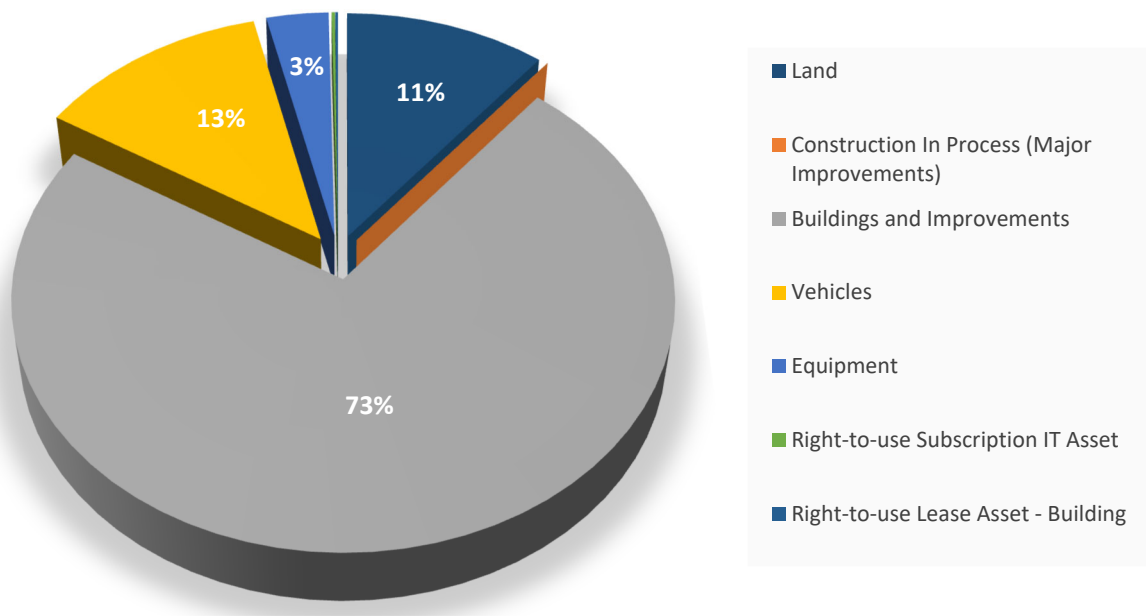


Table 7
Capital Assets by Category (Net of Depreciation and Amortization)

	2023/24	2022/23	\$ Change	% Change
Land	\$ 3,714,639	\$ 3,714,639	\$ -	0.0%
Construction In Process (Training Facility/Station 85 Remodel)	3,500	13,284,459	(13,280,959)	-100.0%
Buildings and Improvements	24,997,810	12,381,210	12,616,600	101.9%

Table 7 (continued)
Capital Assets by Category (Net of Depreciation and Amortization)

	2023/24	2022/23	\$ Change	% Change
Vehicles	\$ 4,301,337	\$ 3,895,183	406,154	10.4%
Equipment	1,148,416	1,127,435	20,981	1.9%
Right-to-use Subscription IT Asset	62,290	77,863	(15,573)	-20.0%
Right-to-use Lease Asset - Building	49,003	102,443	(53,440)	-52.2%
Total Capital Assets, Net	\$ 34,276,995	\$ 34,583,232	\$ (306,237)	-0.9%

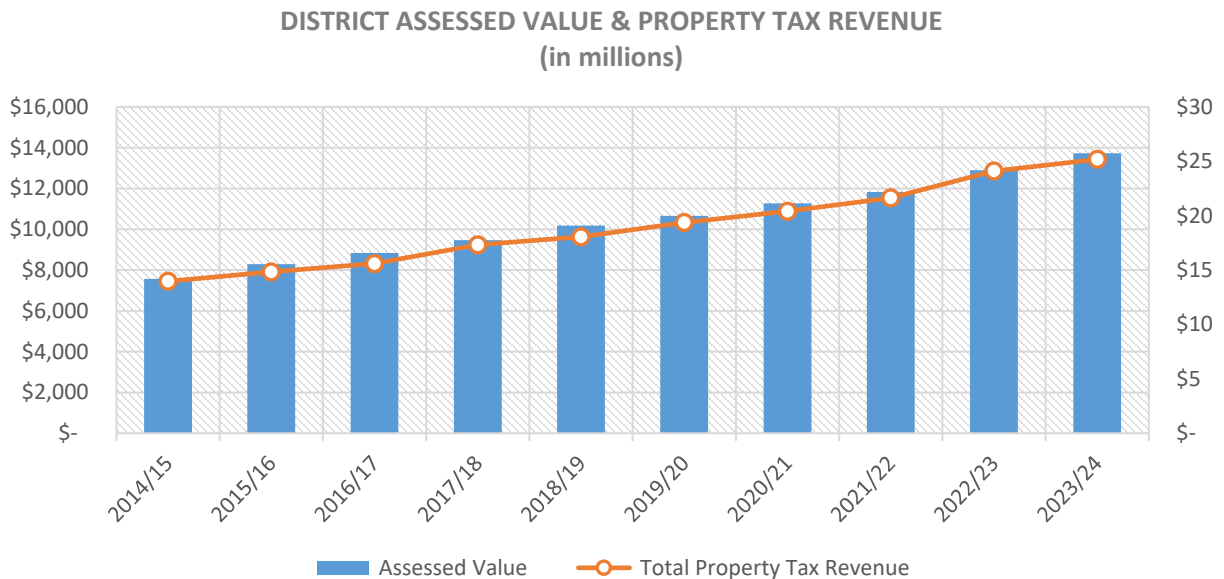
LONG-TERM DEBT

The District's long-term liabilities consist of compensated absences, a health reimbursement arrangement (HRA) liability, lease/subscription liabilities, and the net pension and OPEB liabilities. The District does not have any other outstanding long-term debt. Additional information about the District's long-term debt may be found in Note E to the financial statements.

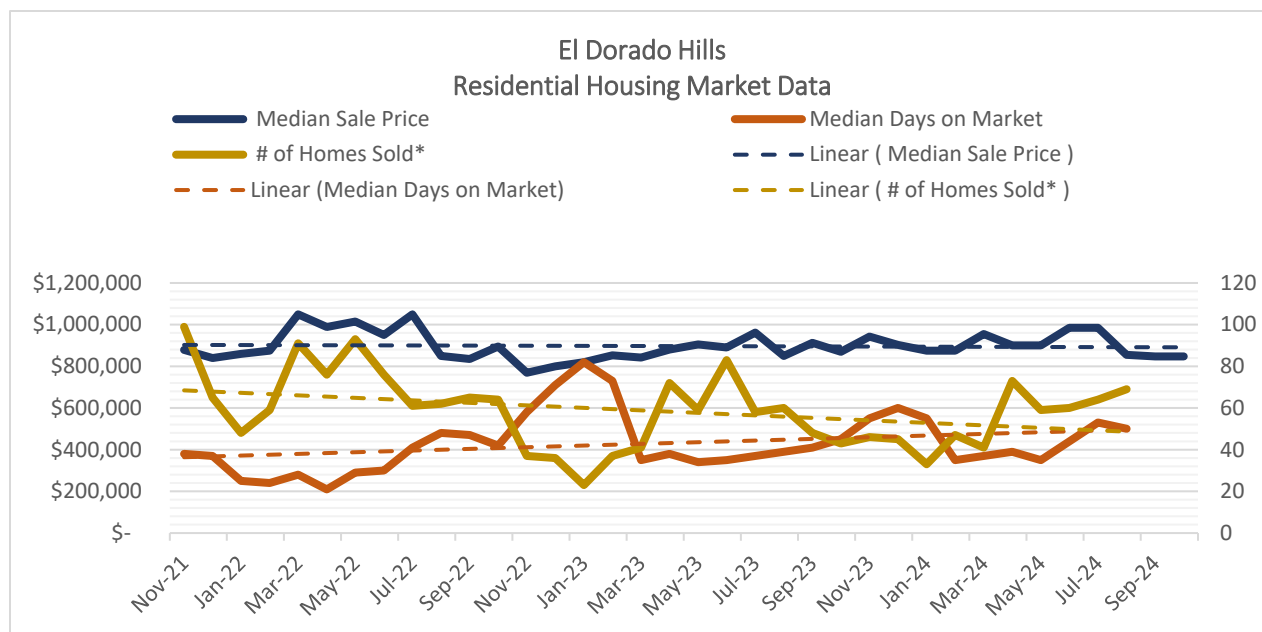
ECONOMIC OUTLOOK

The District's net position remains strong and reflects financial stability. There is a continuing trend of increased Development within the District and property values remain at historic highs. However, the District continues to be mindful of the potential for an economic recession in the near term and the probable tapering of assessed value and property tax revenue growth. The District also expects the trend of rising costs to continue, anticipating further increases in insurance costs, pension and healthcare costs, and the cost of general goods and services due to economic inflation.

The District's primary source of revenue is property taxes, which are directly tied to property assessed values, new development, and the sale of existing properties. The chart below shows the rising trend in District assessed value and property tax revenue over the past 10 fiscal years:



Residential parcels comprise about 88% of the District’s total assessed value. The local residential housing market has been very strong for several years, as is shown in the growing assessed value and property tax revenue trends above. The chart on the following page shows a flattening of the median home sales price in El Dorado Hills over the past two years, an increase in the average number of days a home is on the market, and a decrease in the number of homes sold. Per Realtor.com, the median sales price of a home in El Dorado Hills was \$847,500 in October 2024, a slight decrease from the median sales price of \$870,000 in October 2023. The median number of days a home was on the market was 44 days in October 2024, relatively consistent with 45 days in October 2023. Finally, the number of homes sold in the twelve month period ending October 2024 was 553 compared to 588 homes sold the preceding twelve month period.



District management continuously monitors and communicates economic trends, forecasts, and financial projections to ensure a sound fiscal position. Budgeting and spending is prioritized to align with the District’s mission, core values, and goals. The Fire Department is committed to maintaining and further enhancing its high level of service to the community. Part of doing so is ensuring the financial stability and longevity of the Department.

The Board of Directors and staff continue to be proactive in their efforts to keep healthy reserve balances and prefund pension and OPEB obligations whenever feasible. The District made discretionary transfers to its PARS pension and OPEB Section 115 trust accounts of \$500,000 and \$646,409, respectively, in fiscal year 2023/24. These transfers serve to offset the District’s unfunded liability balances and may also be utilized to offset future qualifying pension and OPEB expenditures in the event of an economic downturn.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

For questions regarding this report, please contact the El Dorado Hills Fire Department Director of Finance at 1050 Wilson Blvd., El Dorado Hills, CA 95762. More information about the District can also be found at www.edhfire.com.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET

June 30, 2024

	General Fund	Adjustments (Note J)	Statement of Net Position
ASSETS			
Cash and investments - unrestricted	\$ 20,238,008		\$ 20,238,008
Cash and investments - restricted	11,148,879		11,148,879
Receivables:			
Interest receivable - unrestricted	163,587		163,587
Due from other governments	1,570,656		1,570,656
Deposits	2,390,297	\$ (4,471)	2,385,826
Prepaid costs	481,471		481,471
Leases receivable - current	34,353		34,353
Leases receivable - noncurrent	616,422		616,422
Capital assets:			
Nondepreciable		3,718,139	3,718,139
Depreciable, net		30,558,856	30,558,856
TOTAL ASSETS	<u>36,643,673</u>	<u>34,272,524</u>	<u>70,916,197</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension plan		12,859,948	12,859,948
Other postemployment benefits plan		7,363,844	7,363,844
TOTAL DEFERRED OUTFLOWS OF RESOURCES		<u>20,223,792</u>	<u>20,223,792</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 36,643,673</u>	54,496,316	91,139,989
LIABILITIES			
Accounts payable	\$ 341,478		341,478
Salaries and benefits payable	336,850		336,850
Unearned revenue	98,757		98,757
Current portion of long-term liabilities		1,260,403	1,260,403
Noncurrent portion of long-term liabilities		44,840,281	44,840,281
TOTAL LIABILITIES	<u>777,085</u>	<u>46,100,684</u>	<u>46,877,769</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	84,239	(84,239)	
Leases receivable	585,408		585,408
Pension plan		1,972,219	1,972,219
Other postemployment benefits plan		878,428	878,428
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>669,647</u>	<u>2,766,408</u>	<u>3,436,055</u>
FUND BALANCES/NET POSITION			
Fund balance:			
Nonspendable - prepaid costs	481,471	(481,471)	
Restricted for capital improvements	3,673,434	(3,673,434)	
Restricted for pension benefits	7,475,445	(7,475,445)	
Committed	5,789,259	(5,789,259)	
Unassigned	17,777,332	(17,777,332)	
TOTAL FUND BALANCES	<u>35,196,941</u>	<u>(35,196,941)</u>	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 36,643,673</u>		
Net position:			
Net investment in capital assets		34,050,007	34,050,007
Restricted for capital improvements		3,673,434	3,673,434
Restricted for pension benefits		7,475,445	7,475,445
Unrestricted		<u>(4,372,721)</u>	<u>(4,372,721)</u>
TOTAL NET POSITION		<u>\$ 40,826,165</u>	<u>\$ 40,826,165</u>

The accompanying notes are an integral part of these financial statements.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2024

	General Fund	Adjustments (Note J)	Statement of Activities
EXPENDITURES/EXPENSES			
Current:			
Public protection	\$ 27,507,178	\$ 3,762,596	\$ 31,269,774
Capital outlay	1,439,006	(1,439,006)	
Debt service - principal	66,423	(66,423)	
Debt service - interest	4,682		4,682
Depreciation and amortization		1,745,243	1,745,243
TOTAL EXPENDITURES/EXPENSES	<u>29,017,289</u>	<u>4,002,410</u>	<u>33,019,699</u>
PROGRAM REVENUES			
Charges for services			
Reimbursements from other agencies	2,948,390		2,948,390
TOTAL PROGRAM REVENUES	<u>2,948,390</u>		<u>2,948,390</u>
NET PROGRAM EXPENSE	(26,068,899)	(4,002,410)	(30,071,309)
GENERAL REVENUES			
Property taxes and assessments	25,183,435		25,183,435
Fire impact fees	1,200,203		1,200,203
Investment earnings	1,492,300		1,492,300
Other revenues	1,592,450	(20,633)	1,571,817
TOTAL GENERAL REVENUES	<u>29,468,388</u>	<u>(20,633)</u>	<u>29,447,755</u>
NET CHANGE IN FUND BALANCE	3,399,489	(3,399,489)	
CHANGE IN NET POSITION		(4,023,043)	(623,554)
Fund balance/net position, beginning of year	<u>31,797,452</u>	<u>9,652,267</u>	<u>41,449,719</u>
FUND BALANCE/NET POSITION, END OF YEAR	<u>\$ 35,196,941</u>	<u>\$ 5,629,224</u>	<u>\$ 40,826,165</u>

The accompanying notes are an integral part of these financial statements.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements present the El Dorado Hills County Water District, which is doing business as (DBA) the El Dorado Hills Fire Department. The financial statements of the El Dorado Hills County Water District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

Background: The El Dorado Hills County Water District was formed by the Board of Supervisors of the County of El Dorado pursuant to Division 12, Part 2, Chapter 4, Section 30320 of the Water Code of the State of California. In 1963, the El Dorado Hills Fire Department was established under the El Dorado Hills County Water District. Ten years later, the citizens of El Dorado Hills voted to transfer all water and sewer system powers to the El Dorado Irrigation District; thereby leaving only fire protection under the direction of the District's Board.

The District's functions are governed by a five-member Board of Directors elected by the District's voting population. The Board of Directors manages the Fire Chief who oversees all financial, administrative and operational aspects of the District for the purpose of carrying-out fire and emergency services.

The District operates five fire stations. The District provides emergency medical services, rescue, fire suppression, and other public services as needed. The District is a member of the El Dorado County Emergency Services Authority (Authority), which also provides advanced life support and ambulance transport within the County. The District serves approximately 58,500 acres with approximately 18,998 homes and an estimated population of 50,425.

As discussed above, the District is a member of the Authority under a Joint Powers Agreement. The District is not responsible for the liabilities of the Authority upon withdrawal from the Authority and has a proportionate residual equity interest in any assets of the Authority upon its dissolution.

Basis of Presentation – Fund Financial Statements: The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. All of the District's activities are reported in the General Fund.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within 90 days of the end of the current fiscal period or 60 days for taxes. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Payable balances consist primarily of payables to vendors.

Property and other tax revenues, reimbursements and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District reports the following major governmental fund:

General Fund – The General Fund is the general operating fund of the District and accounts for revenues collected to provide services and finance the fundamental operations of the District. The fund is charged with all costs of operations.

Budgets: Budgets are adopted on a basis consistent with generally accepted accounting principles and in accordance with the District's policy and procedure. Budgetary control is exercised by major object. All budgetary changes during the fiscal year require the approval of the District's Board of Directors. Unencumbered budget appropriations lapse at the end of the fiscal year.

Restricted Assets: Restricted assets consist of \$3,673,434 of unspent fire impact fees collected by the County of El Dorado on the District's behalf as well as \$7,475,445 of contributions to a Section 115 trust fund with the Public Agency Retirement Services (PARS) and related interest that is restricted to contributions to the District's CalPERS pension plan as described in Note F. The impact fees are required to be spent on public facilities and equipment by the related County of El Dorado Ordinance. See Note H.

Prepaid Costs: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs in both government-wide and fund financial statements. Prepaid costs of governmental funds are offset by a nonspendable portion of fund balance to indicate they do not represent resources available for future appropriation.

Capital Assets: Capital assets for governmental funds are not capitalized in the funds used to acquire or construct them. Capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the government-wide financial statements. Capital assets are stated at historical cost or estimated historical cost if actual historical cost is not available. The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Contributed capital assets are recorded at their acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

Capital assets are defined by the District as assets with at least three years expected life and meet the required minimum value threshold seen below. Costs of assets sold or retired are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the operating statement. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Asset Category	Threshold	Estimated Useful Life
Land & easements	-	N/A
Building/improvements	50,000	39.5 years
Fire equipment (SCBA's)	1,000	8-15 years
Fire equipment (Other)	3,000	5-15 years
Hose (LDH)	3,000	15-20 years
Office equipment	3,000	3-7 years
Radio communications equipment	3,000	5 years
Fire apparatus	3,000	15 years
Vehicles	3,000	5-7 years
Furniture/fixtures/tools	3,000	3-7 years

Right-to-use lease assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right-to-use lease assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use lease assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period of the District's leases is 4 years.

Right-to-use subscription IT assets are recognized at the subscription commencement data and represent the District's right to use the underlying IT asset for the subscription term. Right-to-use subscription IT assets are measured at initial value of the subscription liability plus and payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right-to-use subscription term or useful life of the underlying asset using the straight-line method. The amortization period of the District's IT assets is 6 years.

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the balance sheet will sometimes report separate sections for deferred outflows and inflows of resources. Deferred outflows of resources represent a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources represent an acquisition of net assets that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earnings process is complete. Deferred outflows and inflows of resources include amounts deferred related to the District's leases receivable described in Note C and the pension and OPEB plans under GASB Statements No. 68 and No. 75, respectively, as described in Notes F and G. Unavailable revenues in governmental funds arise when a potential revenue source does not meet both the "measurable" and "available" criteria for recognition in the current period. Revenues unavailable because they were not received in the availability period are recognized for the government-wide presentation.

Unearned Revenues: Unearned revenues arise when resources are received by the District before it has legal claim to them (i.e., when grant monies are received prior to the incurrence of qualifying expenditures). The District's unearned revenues at year-end consisted mainly of unearned Community Risk Reduction Division fees and Hosted Training Registration fees.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences: The District compensates employees for unused vacation and, subject to certain conditions, sick leave upon separation from the District. The District's policy for sick leave states that sick leave will not be paid upon separation due to termination for cause, but otherwise up to 60% of accumulated sick leave will be paid to the employee or employee's beneficiary at retirement, separation or in the event of death. Sick leave may also be converted to service credit under the District's pension plan with CalPERS, which is excluded from the liability under GASB 16. All vacation is accrued when earned. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The General Fund is used to liquidate compensated absences.

Lease and Subscription Liabilities: Lease liabilities represent the District's obligation to make lease payments arising from leases. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The lease payments are discounted at the rate inherent in the lease agreement or, if not determinable, at an estimated incremental borrowing rate.

Subscription liabilities represent the District's obligation to make subscription payments arising from subscription contracts. Subscription liabilities are recognized at the subscription commencement date based on the present value of the future subscription payments expected to be made during the subscription term. The subscription payments are discounted at the rate inherent in the lease agreement or, if not determinable, at an estimated incremental borrowing rate.

Fund Balance: In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned and unassigned balances.

Nonspendable Funds – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which are comprised of prepaid costs.

Restricted Funds – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Amounts reported as restricted funds represent impact fees collected for future capital expenditures as well as amounts held in a Section 115 trust fund for future contributions to the District's pension plan.

Committed Funds – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is a Resolution of the Board of Directors. These amounts cannot be used for any other purpose unless the Board modifies or removes the fund balance commitment with another Resolution of the Board of Directors. Committed fund balance represents the capital replacement fund approved by the Board of Directors for replacement or necessary improvement of fleet and facilities that exceeds routine maintenance.

Assigned Funds – Fund balance should be reported as assigned when the amounts are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.

Unassigned Funds – Unassigned fund balance is the residual classification and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available, it is the District's policy to use restricted resources, then unrestricted resources as they are needed.

Net Position: The government-wide financial statements report net position. Net position is categorized as the net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. The outstanding balance of debt and other payables that are attributable to the acquisition, construction or improvement of the assets reduces the balance in this category. The District had lease and subscription liabilities that reduce the net investment in capital assets.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

Property Taxes: The District receives property taxes from El Dorado County. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1 and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies. These taxes are accrued as intergovernmental revenue only if they are received from the County within 60 days after year end in the governmental fund. They are accrued when earned regardless of the timing of the related cash flows in the government-wide statement.

Joint Powers Authority: The District is a member agency of the El Dorado County Emergency Services Authority, a Joint Powers Authority (JPA), which provides ambulance and other pre-hospital emergency transport services on the west slope of El Dorado County. There are ten member agencies in total. The governing Board of Directors controls the operations of the JPA. The JPA Board is made up of a Fire Chief or authorized alternate from each member agency. The JPA is independently accountable for its fiscal matters and maintains its own accounting records under the oversight of the El Dorado County Board of Supervisors. The JPA contracts with the District for two units and twelve employees working shift work. The JPA reimburses actual costs incurred by the District for services with a maximum limit of \$1,398,990 per medic unit. The District is not responsible for the liabilities of the JPA upon dissolution. Separate financial statements for the JPA are available by contacting the JPA staff through the link at edcjpa.org.

Health Reimbursement Arrangement: The District provides an optional health reimbursement arrangement (HRA) for each full-time and part-time employee hired prior to October 1, 2019 working a minimum of 32 hours per week for dental and vision expenses. The benefit is also offered to the eligible employee's spouse and dependents. Eligible participants are allowed to submit qualifying dental and vision expenses for reimbursement under the HRA as defined in the Department Policy Manual. The benefit provided is \$145, \$175 and \$225 per month for employees with no dependents, one dependent and two or more dependents, respectively. HRA benefits are extended to legacy retirees that retired prior to October 1, 2019. Retirees electing the HRA benefit are provided a monthly benefit of \$100 and \$150 with no dependents and one dependent, respectively, which is included as part of the OPEB liability.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The HRA benefits are not available to employees/retirees hired/retired on or after October 1, 2019 and instead, the employees/retirees are provided a District-paid dental and vision insurance plan. Employees hired prior to October 1, 2019 also have the option to elect a paid dental/vision insurance plan in lieu of the HRA. The District excludes District-paid retiree dental and vision insurance premiums included in the net OPEB liability from the HRA liability. The District does not have a trust where the HRA assets are set aside for the benefit of employees. Consequently, the HRA assets are available to the District's creditors. The General Fund is used to liquidate the HRA liability.

Pension Plan: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to the District's pension plan, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits Plan (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from these estimates.

New Pronouncements: In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes a primary government, or reporting unit that reports a liability for revenue debt, vulnerable to the risk of a substantial impact and to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to occur within 12 months of the date the financial statements are issued. If the criteria in the Statement have been met for a concentration or constraint, the government should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The provisions of this Statement are effective for years beginning after June 15, 2024.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability, including 1) certain topics and disclosures in Management's Discussion and Analysis; 2) requiring the display of inflows and outflows of unusual and infrequent items to be reported separately as the last presented flow(s) of resources prior to the net change in resources flows in the government-wide, governmental fund, and proprietary fund statement of resources flows; 3) changing the definition of proprietary fund nonoperating revenues and expenses to include subsidies received and provided, contributions to permanent and term endowments, revenues and expenses related to financing, resources from the disposal of capital assets and inventory and investment income and expenses and defines operating revenues and expenses as revenue and expenses other than nonoperating revenue and expenses; 4) requires major component units to be presented separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements; and 5) requires budgetary comparison schedules to be reported as Required Supplementary Information (RSI), requires the presentation of variances between original and final budget amounts and final budget and actual amounts in the RSI and requires the explanation of significant variances to be reported in notes to the RSI. The provisions of this Statement are effective for years beginning after June 15, 2025.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires lease assets recognized in accordance with GASB Statement No. 87, *Leases*, right-to-use assets recognized in accordance with GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, subscription assets recognized in accordance with GASB Statement No 96, *Subscription-Based Information Technology Arrangements*, and other intangible assets to be disclosed separately in capital assets footnote disclosures. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should disclose the ending historical cost and accumulated depreciation by major class of asset and the carrying amount of debt for which the assets are pledged as collateral by major class of asset held for sale under this Statement. The provisions of this Statement are effective for fiscal years beginning after June 15, 2025.

The District is currently analyzing the impact of the required implementation of these new statements.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE B – CASH AND INVESTMENTS

As of June 30, 2024, the District's cash and investments consisted of the following:

Cash and investments - unrestricted	\$ 20,238,008
Cash and investments - restricted	<u>11,148,879</u>
	<u>\$ 31,386,887</u>
Deposits in financial institutions	\$ 596,871
California Local Agency Investment Fund (LAIF)	18,156,450
Investment in County of El Dorado investment pool	5,158,121
Public Agency Retirement Services (PARS) Trust	<u>7,475,445</u>
Total cash and investments	<u>\$ 31,386,887</u>

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The investments held by the pension plan rate stabilization PARS Section 115 Trust are governed by an investment guideline document and not the California Government Code. The District's investment policy does not limit interest rate risk, credit risk or concentration of credit risk beyond what is required by the California Government Code, with the exception of limiting the maximum investment in one issuer for numerous investment types beyond what is required by the California Government Code. The average maturity of each investment pool is disclosed below.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County's investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE B – CASH AND INVESTMENTS (Continued)

At June 30, 2024, the carrying amount and balance per banks of the District's bank deposits were \$596,871 and \$790,297, respectively. Of the balance per banks, \$250,000 was covered by federal depository insurance and the remaining amount was collateralized by the pledging financial institution's investment securities, which were not in the name of the District.

California Local Agency Investment Fund (LAIF): LAIF is stated at fair value. LAIF is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The total fair value amount invested by all public agencies in LAIF is \$178,255,132,764 which is managed by the State Treasurer. Approximately 3.00% of the LAIF carrying cost plus accrued interest purchased is invested in structured notes and asset-backed commercial paper and investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The weighted average maturity of investments held by LAIF was 217 days at June 30, 2024.

Investment in the County of El Dorado's Investment Pool: The District maintains an investment in the County of El Dorado cash and investment pool, which is managed by the County Treasurer. The County pool is stated at fair value. The amount invested by all public agencies in El Dorado County's cash and investment pool is \$927,521,802 at June 30, 2024. The County does not invest in any derivative financial products. The County Treasury Investment Oversight Committee has oversight responsibility for the investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in El Dorado County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at amortized cost. This investment is not subject to categorization under GASB No. 3. As of June 30, 2024, the weighted average maturity of the investments contained in the County's investment pool was approximately 619 days.

Investment in the PARS Trust: The District invested in a PARS Section 115 Trust Fund as a pension plan rate stabilization strategy. The District elected a discretionary investment approach, which allows the District to maintain oversight of the investment management, discretionary investment approach, control over target yield and the portfolio's risk tolerance. The District has elected to invest in the Moderately Conservative Index PLUS investment option for the pension account, which is invested in index-based mutual funds and exchange-traded funds. PARS uses PFM Asset Management (effective January 1, 2024) to help manage investment options. The assets are withdrawn from the PARS trust on an amortized cost basis. The average maturity of the PARS trust was 8.2 years at June 30, 2024.

Fair Value Measurement: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments in LAIF and the County of El Dorado investment pool are not subject to the fair value hierarchy. The District's investment in PARS is valued at the net asset value of the underlying mutual funds of the PARS pool in which the District invests as provided by PARS, which is not categorized under the fair value hierarchy.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE C – LEASES RECEIVABLE

On March 31, 2014, the District entered into a lease agreement with AT&T Wireless to provide space for a cell tower located at the District's Station 84. The initial lease term was five years, with three five-year automatic renewals. The lease provides for monthly principal and interest payments ranging from \$2,415 to \$3,194. Interest is imputed at 4.25%.

On January 16, 2019, the District entered into a lease agreement with Verizon Wireless to provide space for a cell tower located at the District's Station 85. The initial lease term was five years, with three five-year automatic renewals. The lease provides for monthly principal and interest payments ranging from \$2,100 to \$3,194. Interest is imputed at 4.25%. Lease income was \$55,267 during the year ended June 30, 2024.

Future principal and interest payments for the above leases received were as follows at June 30, 2024:

Year Ending June 30:	Principal	Interest	Total
2025	\$ 34,353	\$ 27,009	\$ 61,362
2026	36,821	25,486	62,307
2027	38,417	23,890	62,307
2028	40,081	22,226	62,307
2029	43,073	20,484	63,557
2030-2034	279,211	68,386	347,597
2035-2039	169,305	21,075	190,380
2040	9,514	67	9,581
	<u>\$ 650,775</u>	<u>\$ 208,623</u>	<u>\$ 859,398</u>

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance at June 30, 2023	Additions	Retirements	Transfers	Balance at June 30, 2024
Capital assets not being depreciated:					
Land	\$ 3,714,639				\$ 3,714,639
Construction in process:					
Station 85 remodel	5,505			\$ (2,005)	3,500
Training facility	13,278,954			(13,278,954)	
Total capital assets, not being depreciated	16,999,098			(13,280,959)	3,718,139
Capital assets being depreciated/amortized:					
Buildings and improvements	20,042,420			16,661	20,059,081
Training facility	-	\$ 232,715		13,264,298	13,497,013
Vehicles	8,280,083	943,818			9,223,901
Equipment	3,022,904	262,473			3,285,377
Right-to-use subscription IT asset	93,436				93,436
Right-to-use lease asset - building	209,323				209,323
Total capital assets being depreciated/amortized	31,648,166	1,439,006		13,280,959	46,368,131
Less accumulated depreciation/amortization:					
Buildings and improvements	(7,661,210)	(555,376)			(8,216,586)
Training facility	-	(341,697)			(341,697)
Vehicles	(4,384,900)	(537,665)			(4,922,565)
Equipment	(1,895,469)	(241,492)			(2,136,961)
Right-to-use subscription IT asset	(15,573)	(15,573)			(31,146)
Right-to-use lease asset - building	(106,880)	(53,440)			(160,320)
Total accumulated depreciation/amortization	(14,064,032)	(1,745,243)			(15,809,275)
Total capital assets being depreciated/amortized, net	17,584,134	(306,237)	-	13,280,959	30,558,856
Capital assets, net	\$ 34,583,232	\$ (306,237)	\$ -	\$ -	\$ 34,276,995

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE E – LONG-TERM LIABILITIES

The following is a summary of long-term liabilities activity for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year	Due in More Than One Year
Compensated absences	\$ 1,206,982	\$ 1,432,370	\$ (1,172,055)	\$ 1,467,297	\$ 1,030,771	\$ 436,526
Health reimbursement arrangement (HRA) liability	589,585	146,726	(162,417)	573,894	168,468	405,426
Lease liability	104,737		(55,492)	49,245	49,245	-
Subscription IT liability	65,184		(10,931)	54,253	11,919	42,334
Net pension liability	26,158,670	2,849,843		29,008,513		29,008,513
Net OPEB liability	14,335,551	611,931		14,947,482		14,947,482
	<u>\$ 42,460,709</u>	<u>\$ 5,040,870</u>	<u>\$ (1,400,895)</u>	<u>\$ 46,100,684</u>	<u>\$ 1,260,403</u>	<u>\$ 44,840,281</u>

Lease Liability: On November 6, 2019, the District entered into a 5-year lease agreement for two units of a building in El Dorado Hills of 3,439 square feet from May 22, 2020 to May 21, 2025. The lease contains two 5-year options to renew the lease. It is not considered reasonably certain that the option periods would be exercised; therefore, the option periods were not included in the lease term for the lease liability calculation. For the purposes of discounting future payments on the lease, the District used a discount rate of 4.25%, which represents the District's estimated incremental borrowing rate. The facility will be used for training classes until a permanent training facility is constructed, which is expected to be funded with development fees. Monthly payments of principal and interest range from \$4,471 to \$5,021. The future lease payments and the net present of value of the payments for the building were as follows at June 30, 2024:

Year Ending June 30:	Principal	Interest	Total
2025	\$ 49,245	\$ 964	\$ 50,209
	<u>\$ 49,245</u>	<u>\$ 964</u>	<u>\$ 50,209</u>

Subscription Liability: On April 26, 2022, the District entered into a 6-year user license agreement with no options to extend the agreement for its plan review and inspection software. The agreement did not state an interest rate, so the District is discounting future payments using the District's estimated incremental borrowing rate of 3.07%. The software is used to track permits and calculate fees. Yearly payments of principal and interest range from \$12,000 to \$15,315. The future subscription payments and net present value of the payments for the subscription were as follows at June 30, 2024:

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE E – LONG-TERM LIABILITIES (Continued)

Year Ending June 30:	Principal	Interest	Total
2025	\$ 11,919	\$ 1,311	\$ 13,230
2026	12,970	922	13,892
2027	14,088	498	14,586
2028	15,276	39	15,315
	<u>\$ 54,253</u>	<u>\$ 2,770</u>	<u>\$ 57,023</u>

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS

Defined Benefit Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's Cost-Sharing Multiple Employer Defined Benefit Pension Plan (the Plan or PERFC) administered by the California Public Employees' Retirement System (CalPERS). PERFC consists of a miscellaneous risk pool and a safety risk pool, which are comprised of the following rate plans:

- Miscellaneous Rate Plan
- Miscellaneous Second Tier Rate Plan
- PEPRAs Miscellaneous Rate Plan
- Safety Rate Plan
- Safety Second Tier Rate Plan
- PEPRAs Safety Police Rate Plan

Although one Plan exists, CalPERS provides the information separately for the Miscellaneous and Safety Risk Pools and the information is presented separately below where available. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRAs Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the 1959 Survivor Benefit level 4, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

The rate plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous Rate Plan	Miscellaneous Second Tier Rate Plan	PEPRA Miscellaneous Rate Plan
	Prior to August 13, 2011	August 13, 2011 to December 31, 2012	On or after January 1, 2013
Hire date			
Benefit formula (at full retirement)	3.0% @ 60	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Final average compensation period	one year	three year	three year
Retirement age	50 - 60	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 3.0%	1.426% to 2.418%	1.0% to 2.5%
Gross employee contribution rates	8.00%	7.00%	7.75%
Employee contribution rates paid by the District	8.00%	7.00%	0.00%
Gross employer contribution rates	17.26%	11.84%	7.68%
Employer contribution rates paid by employees	8.00%	8.00%	0.00%

	Safety Rate Plan	Safety Second Tier Rate Plan	PEPRA Safety Rate Plan
	Prior to August 13, 2011	August 13, 2011 to December 31, 2012	On or after January 1, 2013
Benefit formula (at full retirement)	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Final average compensation period	one year	three year	three year
Retirement age	50 - 55	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	3.00%	2.40% to 3.00%	2.00% to 2.70%
Gross employee contribution rates	9.00%	9.00%	13.75%
Employee contribution rates paid by the District	9.00%	9.00%	0.00%
Gross employer contribution rates	27.11%	22.83%	13.54%
Employer contribution rates paid by employees	12.00%	12.00%	0.00%

The employer contribution rates above do not include Unfunded Liability (UAL) payments of \$78,809 and \$1,654,249 made for Miscellaneous and Public Safety employees during the year ended June 30, 2024, respectively. The tables above reflect employer contribution percentages before an employee pick-up of employer contributions of 8% for Miscellaneous First and Second Tier and 12% for Safety First and Second Tier Rate Plans under the District's MOU. The District pays the required employee contribution under the District's MOU for all rate plans except the PEPRA rate plans. All rate plans except the PEPRA rate plans are closed to new members that are not CalPERS participants. All rate plans are combined and reported below as the Miscellaneous Risk Pool and as the Safety Risk Pool.

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

Contributions: Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the risk pools are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2024, the employer contributions of \$156,583 and \$3,153,582 were made to the Miscellaneous and Safety Risk Pools, respectively, for total contributions of \$3,310,165.

A. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources

As of June 30, 2024, the District reported net pension liabilities for its proportionate shares of the net pension liability of each risk pool as follows:

Miscellaneous Risk Pool	\$ 1,259,516
Safety Risk Pool	<u>27,748,997</u>
Total Net Pension Liability	<u><u>\$ 29,008,513</u></u>

The District's net pension liability for each risk pool is measured as the proportionate share of the net pension liability. The net pension liability of each risk pool is measured as of June 30, 2023, and the total pension liability for each risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the risk pool relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each risk pool as of June 30, 2024 and 2023 were as follows:

	<u>Miscellaneous Risk Pool</u>	<u>Safety Risk Pool</u>	<u>Total</u>
Proportion - June 30, 2023	0.02497%	0.36368%	0.22647%
Proportion - June 30, 2024	<u>0.02519%</u>	<u>0.37123%</u>	<u>0.23253%</u>
Change - increase (decrease)	0.00022%	0.00755%	0.00606%

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

For the year ended June 30, 2024, the District recognized a pension expense of \$5,469,940 for both risk pools combined. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources for the Plan from the following sources:

	Miscellaneous Risk Pool		Safety Risk Pool		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 156,583		\$ 3,153,582		\$ 3,310,165	
Differences between actual and expected experience	64,343	\$ (9,981)	2,037,288	\$ (174,414)	2,101,631	\$ (184,395)
Changes in assumptions	76,043		1,619,468		1,695,511	
Differences between the employer's contribution and the employer's proportionate share of contributions	1,642	(28,053)		(1,753,933)	1,642	(1,781,986)
Change in employer's proportion	9,216	(5,838)	1,740,413		1,749,629	(5,838)
Net differences between projected and actual earnings on plan investments	203,927		3,797,443		4,001,370	
Total	<u>\$ 511,754</u>	<u>\$ (43,872)</u>	<u>\$ 12,348,194</u>	<u>\$ (1,928,347)</u>	<u>\$ 12,859,948</u>	<u>\$ (1,972,219)</u>

The amount above reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the risk pools will be recognized as pension expense as follows:

Year Ended June 30	Miscellaneous Risk Pool	Safety Risk Pool	Total
2025	\$ 87,362	\$ 2,416,432	\$ 2,503,794
2026	61,471	1,673,702	1,735,173
2027	156,614	3,070,139	3,226,753
2028	5,852	105,992	111,844
	<u>\$ 311,299</u>	<u>\$ 7,266,265</u>	<u>\$ 7,577,564</u>

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

Actuarial Assumptions: The total pension liabilities at the June 30, 2023 measurement date for each risk pool was determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Entry-Age Normal Cost Method
Amortization method	Level percent of payroll
Asset valuation method	Fair value
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Salary increases	Varies by entry age and service
Mortality ¹	Derived using CalPERS membership data for all funds

¹ The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by Society of Actuaries. For more details on this table, please refer to the 2021 Experience Study report that can be found on the CalPERS website. The Experience Study Report can be found on CalPERS' website under Forms and Publications.

Discount Rate: The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

The table below reflects the long-term expected real rate of return by asset class for each risk pool. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(1,2)
Global equity- cap weighted	30.0%	4.54%
Global equity non-cap-weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100.00%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Mangement Study

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability for each risk pool, calculated using the discount rate for each risk pool, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous Risk Pool	Safety Risk Pool	Total
1% Decrease	5.90%	5.90%	5.90%
Net pension liability	\$ 1,881,637	\$ 42,401,378	\$ 44,283,015
Current discount rate	6.90%	6.90%	6.90%
Net pension liability	\$ 1,259,516	\$ 27,748,997	\$ 29,008,513
1% increase	7.90%	7.90%	7.90%
Net pension liability	\$ 747,456	\$ 15,769,633	\$ 16,517,089

Pension Plan Fiduciary Net Position: Detailed information about each risk pool's fiduciary net position is available in the separately issued CalPERS financial reports.

B. Payable to the Pension Plan

At June 30, 2024, the District reported payables for the outstanding amount of employer contributions to the Plan of \$27,038.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

PARS Section 115 Trust: The District has made contributions to a defined contribution multiple employer Public Agency Retirement Services (PARS) Section 115 pension trust as a rate stabilization strategy. PARS acts as a common investment and administrative agent for participating public agencies. The District contributed \$500,000 to the PARS pension trust during the year ended June 30, 2024. Assets in the PARS trust were \$7,475,445 at June 30, 2024. Assets were invested in the PARS Moderately Conservative Index PLUS investment option. The assets in the trust are restricted for contributions to the District's CalPERS pension plan. The assets are not considered pension plan assets under GASB 68 as the assets are not available for pension benefits until contributed to CalPERS. The assets are not reachable by the District's creditors and are considered restricted for pension benefits. PARS has financial statements available upon request for its pension trust funds, which can be obtained by contacting the District's Finance Department.

Deferred Compensation Plans: The District offers two Internal Revenue Code (IRC) Section 457 deferred compensation plans (the Plans) to eligible employees. Benefit terms, including contribution requirements for the Plans, were established by and may be amended by the Board of Directors, subject to bargaining unit MOUs. One Plan is administered by CalPERS and the other plan is administered by Nationwide Retirement Solutions, Inc. (Nationwide). All permanent employees may participate in either plan at their hire date. The District had no contribution requirements for either plan at June 30, 2024 and the participants may contribute voluntarily to the Plans up to the applicable IRC contribution limits. The District will be required to match PEPPRA employee contributions to the plans up to \$100 per month beginning the first pay period in July 2024. Employees vest immediately in their own contributions. The District made no contribution to either Plan and employees contributed \$79,122 and \$717,344 to the CalPERS and Nationwide Plans during the year ended June 30, 2024, respectively. Contributions are made to individual accounts held in qualifying trusts for each participant and participants self-direct investment options.

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description: The District's defined benefit OPEB plan (the Plan), is an agent multiple-employer defined benefit OPEB plan that provides OPEB benefit for all miscellaneous and public safety employees once they have a minimum of five years of CalPERS credited service with the District and a minimum of ten years of CalPERS credited service, including service at other public agencies. Employees hired prior to March 1, 2012 receive the same benefits as other employees whether or not the District remains in CalPERS. Eligible employees' surviving spouses and dependents are also eligible for benefits. The California Water Code grants the Board of Directors the authority to establish and amend the benefit terms, subject to the Memorandums of Understanding (MOU's) with the employees. The District participates in the CalPERS California Employers' Retiree Benefits Trust Fund (CERBT), which is a Section 115 trust fund administered by CalPERS. The CERBT is included in the CalPERS publicly available financial statements that can be obtained at www.calpers.ca.gov under Forms and Publications.

During the year ended June 30, 2018, the District joined a defined contribution multiple employer Section 115 trust fund for OPEB benefits administered by Public Agency Retirement Services (PARS). PARS acts as a common investment and administrative agent for participating public agencies. The PARS trust provides an alternative investment option for the District's existing OPEB plan assets. The assets in PARS are invested in the Capital Appreciation Index Plus investment option. PARS has financial

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

statements available upon request for its OPEB trust funds, which can be obtained by contacting the District's Finance Department. No other publicly available reports are available for the Plan.

Benefits Provided: The Plan provides healthcare benefits for retirees, surviving spouses and their dependents. Benefits are provided through CalPERS, and the full cost of the benefits are covered by the Plan. The District covers a maximum of the fifth highest cost plan offered in CalPERS Region 1 for represented employees, and up to \$2,850 per month for unrepresented employees.

The Plan provides a cash subsidy for monthly insurance premiums on a graded scale of 50% of insurance premium costs at ten years of service up to 100% of insurance premium costs at twenty years of service. Benefits do not cease at age 65 when the retiree or spouse is eligible for Medicare. Retirees are eligible to continue medical coverage as a participant with active employees at a blended premium rate until eligible for Medicare under CalPERS requirements. Retirees hired before October 1, 2019 are also eligible for a contribution to a health reimbursement arrangement (HRA) \$100 for a single retiree and \$150 for the retiree plus spouse per month for dental and vision expenses. The HRA contributions are not held in a trust for the benefit of participants and, therefore, are not considered plan assets. Employees who retire after October 1, 2019 are offered dental and vision insurance benefits in retirement after 10 years of CalPERS credited employment with the District instead of the HRA benefits. The dental and vision insurance offered to retirees is limited to the employee plus one dependent.

Employees Covered by Benefit Terms: At June 30, 2024 (June 30, 2023 measurement date), the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	42
Active employees	<u>77</u>
Total	<u><u>119</u></u>

Contributions: The Board of Directors has the authority to establish and amend the contribution requirements of the District and employees under powers granted to it under the California Water Code, subject to the District's Memorandum of Understanding with employee bargaining units.

The Board of Directors has established reimbursement percentages of actual insurance premiums paid by Plan members. No other contribution requirements exist under the Plan. Employees are not required to contribute to the Plan. During the fiscal year ended June 30, 2024, the District's direct payments of insurance premiums were \$900,688, cash contributions to the CERBT trust were \$300,000, cash contributions to the PARS trust were \$646,408, implied subsidy benefit payments were \$19,000 and administrative expenses paid outside of trust were \$2,889, resulting in total contributions of \$1,868,985.

Net OPEB Liability: The District's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Actuarial Assumptions: The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	6.25%
Inflation	2.50%
Salary increases	2.75%
Investment rate of return	6.25%
Dental/vision cap increase	2.75%
Mortality rate	CalPERS 2000-2019 Experience Study
Pre-retirement turnover	CalPERS 2000-2019 Experience Study
Healthcare trend rate:	
Non-Medicare	8.50% for 2024, decreasing to 3.45% in 2076
Medicare (Non-Kaiser)	7.50% for 2024, decreasing to 3.45% in 2076
Medicare (Kaiser)	6.25% for 2024, decreasing to 3.45% in 2076
Participation rate	Tier 1 100%; Tier 2 and 3: 90% to 98% depending on vesting

Pre-retirement mortality information and post-retirement mortality information was derived from data collected during 2000 to 2019 2021 CalPERS Experience Study. Mortality improvement was projected fully generational Scale MP-2021. The Experience Study Reports may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class for CERBT and PARS investments as of the measurement date are summarized in the following table:

Asset Class	Target Allocation CERBT- Strategy 1	CERBT Expected Real Rate of Return	Target Allocation PARS-Capital Appreciation	PARS Expected Real Rate of Return
Global equity	49.0%	4.56%	75.0%	4.56%
Fixed income	23.0%	1.56%	20.0%	0.78%
TIPS	5.0%	-0.08%		
Commodities	3.0%	1.22%		
REITs	20.0%	4.06%		
Cash			5.0%	-0.50%
Total	<u>100.0%</u>		<u>100.0%</u>	

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Discount Rate: The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that District's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2023	\$ 27,061,942	\$ 12,726,391	\$ 14,335,551
Changes in the year:			
Service cost	1,134,524		1,134,524
Interest	1,730,540		1,730,540
Differences between expected and Contributions - employer		1,318,491	(1,318,491)
Investment income		947,667	(947,667)
Benefit payments	(1,015,650)	(1,015,650)	
Administrative expenses		(13,025)	13,025
Net changes	<u>1,849,414</u>	<u>1,237,483</u>	<u>611,931</u>
Balance at June 30, 2024	<u>\$ 28,911,356</u>	<u>\$ 13,963,874</u>	<u>\$ 14,947,482</u>

Changes in Assumptions: None

Changes in Benefit Terms: None

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net OPEB liability	\$ 19,027,282	\$ 14,947,482	\$ 11,599,050

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 10,945,141	\$ 14,947,482	\$ 19,917,053

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CERBT financial report at www.calpers.ca.gov and in a PARS financial report available from the District.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended June 30, 2024, the District recognized OPEB expense of \$3,227,181. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 1,868,985	
Differences between actual and expected experience	66,543	\$ (463,414)
Changes in assumptions	4,643,596	(415,014)
Net differences between projected and actual earnings on plan investments	784,720	
Total	<u>\$ 7,363,844</u>	<u>\$ (878,428)</u>

The amount reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	
2025	\$ 1,148,715
2026	1,071,251
2027	1,510,912
2028	315,797
2029	201,022
Thereafter	368,734
	<u>\$ 4,616,431</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. All other amounts are recognized over the expected average remaining service lifetime (EARS�), which was 8.3 years at June 30, 2024.

Payable to the OPEB Plan: At June 30, 2024, there was no payable to the OPEB Plan.

NOTE H – FIRE IMPACT FEES

The use of fire impact fees is restricted solely for financing public facilities and equipment necessary to serve new developments. Changes in unspent fire impact fees reported as restricted cash and investments were as follows during the year ended June 30, 2024:

Amount available at June 30, 2023	\$ 2,874,187
Add fees collected and investment income	1,408,057
Less qualifying expenditures and county administration fees	<u>(608,810)</u>
Amount available at June 30, 2024	<u><u>\$ 3,673,434</u></u>

NOTE I – COMMITMENTS AND CONTINGENCIES

Contingencies: The District is a party to claims and lawsuits arising in the normal course of business. The District’s management does not believe that the ultimate liability, if any, arising from these claims will have a material adverse impact on the financial position of the District.

The District has a number of funding sources under grant and other funding agreements that are subject to compliance audits by the provider. The amount of expenditures, if any, which may be disallowed by the provider cannot be determined although the District expects such amounts, if any, to be immaterial.

The County of El Dorado (the County) collects fire impact fees imposed on behalf of the District and deposits those fees into a separate account within the County’s investment pool. The balance of the account in the County’s investment pool holding the impact fees is reported as part of the District’s cash and investments. The County will only release the fees from the County investment pool when the District incurs qualifying expenditures and provides supporting documentation for expenditures incurred that is acceptable to the County. It is possible that the County could disallow costs incurred by the District as part of the approval process.

Participation in Insurance Risk Pool: Effective November 1, 2022, the District joined the California Association of Mutual Water Companies (Cal Mutuals) Joint Powers Risk and Insurance Management Authority (JPRMIA). The Authority is a public entity risk pool of governments that provides property & casualty, pollution and employee benefits insurance coverage. Loss contingency reserves established by the Authority are funded by contributions from member agencies. The District pays an annual premium to the JPRMIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjustments, legal costs and administrative and other costs to operate the Authority. Private insurers may provide excess coverage over the Authority’s coverage limits. Cal Mutuals may be contacted at www.calmutualsjprima.org.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE I – COMMITMENTS AND CONTINGENCIES (Continued)

The District's coverage limits were as follows as of June 30, 2024:

	JPRIMA Coverage	Deductible
Auto liability and uninsured motorist (including comprehensive and collision)	\$ 1,000,000	None - \$5,000
Auto medical payments	5,000	None
Property coverage	25,303,393	5,000
Coverage extension blanket limit	2,000,000	5,000
Mobile equipment (including borrowed, rented or leased)	50,000-183,000	5,000
Additional property coverage (depending on type)	2,500-1,000,000	None
Crime coverage (includes employee theft, forgery, theft, robbery and computer, funds transfer and money order fraud)	250,000	1,000
General liability (includes bodily injury, property damage, professional healthcare, medical expenses, personal, damage to premises rented and medical expenses)	10,000-10,000,000	None
Public officials and management liability (includes wrongful acts employment practices, employee benefit plans and injunctive relief)	5,000-1,000,000	10,000-25,000

In addition to the insurance above, JPRMIA secures commercial excess insurance of \$5,000,000. The District continues to carry commercial workers' compensation insurance. Settled claims have not exceeded the insurance limits in the past three years and there have been no reductions of insurance limits.

Mitigation Fee Act-Austin Case: In December of Thomas and Helen Austin of El Dorado Hills filed a lawsuit against the County seeking a writ of mandate that would force the County to refund fees collected under the Mitigation Fee Act on behalf of the El Dorado Hills Community Services District, El Dorado County's Ecological Preserve Program and Traffic Impact Mitigation fee program and the District. The Court has since ruled in favor of the Austins and the case is awaiting a trial date to determine the amount of the refund of mitigation fees. The District's potential loss would not exceed \$4.5 million, and would be limited to the funds held in the Fire Impact Fee fund. The District intends to appeal the ruling and the outcome of the case is not determinable at this time.

Contract with County of El Dorado Sheriff's Office of Emergency Services (OES): The District began providing personnel, training, uniforms, vehicle and technology services to the County of El Dorado Sheriff's OES under an agreement for emergency management services from November 1, 2023 to June 30, 2027. Compensation of the District by the County under the agreement has a not to exceed amount of \$850,000.

Purchase commitment: In July 2023, the District entered into an agreement to purchase a Type I Engine for \$1.25 million including a \$15,000 motor contingency and changes/mounting. The build time for the apparatus is expected to be 40.5 to 43.5 months.

EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE J – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Amounts reported for governmental activities in the governmental funds balance sheet are being adjusted to arrive at the statement of net position. The adjustments are as follows at June 30, 2024:

Fund balances - Total Governmental Funds	\$ 35,196,941
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Deferred outflows of resources on the pension and OPEB plans are not reported in the governmental funds.	20,223,792
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Capital assets used in governmental activities are not financial resources and therefore not reported in the governmental funds.	34,276,995
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Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. The initial lease deposit was included as an initial payment for the leased assets.

Lease deposit added to leased building cost	(4,471)
Compensated absences	(1,467,297)
HRA liability	(573,894)
Lease liability	(49,245)
Subscription liability	(54,253)
Net pension liability	(29,008,513)
Net OPEB liability	(14,947,482)

Revenues that are deferred in the governmental funds because they are not current financial resources are recognized in the government-wide statements.	84,239
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Deferred inflows of resources on the pension and OPEB plans are not reported in the governmental funds.	<u>(2,850,647)</u>
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 40,826,165</u>
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EL DORADO HILLS COUNTY WATER DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE J – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(CONTINUED)

Amounts reported for governmental activities in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances are adjusted to arrive at the Statement of Activities for Government-wide presentation. The adjustments for the fiscal year ended June 30, 2024 are as follows:

Net change in fund balance - Governmental Funds	\$ 3,399,489
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The change in net position for governmental activities in the statement of activities is different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense:

Capital outlay	1,439,006
Depreciation	(1,745,243)

Changes in deferred inflows and outflows related to the pension and OPEB plans do not result in the receipt or use of current financial resources and are not reported in the governmental funds.

Change in deferred outflows of resources	(1,584,435)
Change in deferred inflows of resources	1,528,237

Governmental funds do not present revenues that are not available to pay current expenditures. Such revenues are recognized in the Statement of Activities.	(20,633)
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Governmental funds report debt issuance as revenue and debt service payments as expenditures. However, in the statements of activities, borrowing and repayments of principal of indebtedness increase and reduce long-term liabilities in the statement of net position.

Principal payments on leases and subscription liabilities	66,423
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in

Change in compensated absences liability	(260,315)
Change in health reimbursement arrangement liability	15,691
Change in net pension liability	(2,849,843)
Change in net OPEB liability	<u>(611,931)</u>

NET CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (623,554)</u>
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REQUIRED SUPPLEMENTARY INFORMATION

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
REVENUES				
Property taxes and assessments	\$ 25,203,779	\$ 24,961,484	\$ 25,183,435	\$ 221,951
Reimbursements from other agencies	1,600,000	2,657,303	2,948,390	291,087
Fire impact fees	1,100,000	1,320,775	1,200,203	(120,572)
Use of money and property	310,000	521,890	1,492,300	970,410
Federal capital grants	480,510			
Other revenues	1,230,180	1,380,373	1,592,450	212,077
TOTAL REVENUES	29,924,469	30,841,825	32,416,778	1,574,953
EXPENDITURES				
Current:				
Public protection				
Wages and benefits:				
Salaries and wages	13,286,045	13,355,593	13,337,987	17,606
Overtime	2,748,857	2,951,311	3,086,834	(135,523)
Retirement	1,844,077	1,881,816	1,924,448	(42,632)
Health insurance	2,062,568	2,121,805	2,120,351	1,454
Retiree health insurance	1,664,830	1,851,013	1,849,986	1,027
Workers compensation insurance	1,102,222	1,270,389	1,270,389	
Employment taxes and benefits	501,664	521,658	506,836	14,822
Total wages and benefits	23,210,263	23,953,585	24,096,831	(143,246)
Professional services and information technology				
Professional services	482,588	501,738	457,751	43,987
Information technology	510,056	406,153	346,457	59,696
Total professional services and information technology:	992,644	907,891	804,208	103,683
Maintenance:				
Equipment	291,489	316,883	317,729	(846)
Structures	288,944	289,632	355,627	(65,995)
Total maintenance:	580,433	606,515	673,356	(66,841)
Other operating expense:				
Other insurance	276,247	290,723	290,723	
Communications	213,103	198,901	188,819	10,082
Special department expenditures	580,883	548,481	526,381	22,100
Clothing and personal supplies	131,650	149,964	151,245	(1,281)
Transportation and travel	237,000	254,631	246,835	7,796
Rents and leases	63,316	63,922	5,876	58,046
Other expenditures	497,812	547,403	522,904	24,499
Capital outlay	1,829,961	1,669,850	1,439,006	230,844
Debt service - lease principal			66,423	(66,423)
Debt service - lease interest			4,682	(4,682)
TOTAL EXPENDITURES	28,613,312	29,191,866	29,017,289	174,577
NET CHANGE IN FUND BALANCE	\$ 1,311,157	\$ 1,649,959	3,399,489	\$ 1,749,530
Fund balance at beginning of year			31,797,452	
FUND BALANCE AT END OF YEAR			\$ 35,196,941	

The accompanying notes are an integral part of these financial statements

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2024

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY (UNAUDITED)
Last 10 Years**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.23253%	0.22647%	0.21705%	0.19966%	0.18922%	0.17820%	0.17227%	0.16884%	0.17644%	0.16673%
Proportionate share of the net pension liability	\$ 29,008,513	\$ 26,158,670	\$ 11,738,830	\$ 21,723,405	\$ 19,389,047	\$ 17,171,498	\$ 17,084,133	\$ 14,609,638	\$ 12,110,427	\$ 10,374,901
Covered payroll - measurement period	\$ 10,799,863	\$ 9,840,569	\$ 9,303,656	\$ 9,330,278	\$ 8,240,341	\$ 7,786,603	\$ 7,684,157	\$ 7,132,639	\$ 6,686,466	\$ 6,342,947
Proportionate share of the net pension liability as a percentage of covered payroll	268.60%	265.82%	126.17%	232.83%	235.29%	220.53%	222.33%	204.83%	181.12%	163.57%
Plan fiduciary net position as a percentage of the total pension liability	76.96%	74.89%	87.53%	75.56%	76.64%	77.96%	76.22%	74.06%	78.40%	79.82%
Changes in assumptions:										
Discount rate changes (measurement date)	6.90%	6.90%	7.15%	7.15%	7.15%	7.15%	7.15%	7.65%	7.65%	7.50%

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)
Last 10 Years**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 3,310,165	\$ 2,961,614	\$ 2,616,130	\$ 2,390,487	\$ 2,145,247	\$ 1,898,684	\$ 1,615,849	\$ 1,609,245	\$ 1,506,948	\$ 1,535,189
Contributions in relation to the actuarially determined contributions	(3,310,165)	(2,961,614)	(2,616,130)	(2,390,487)	(2,145,247)	(1,898,684)	(1,615,849)	(1,609,245)	(2,706,948)	(1,535,189)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,200,000)	\$ -
Covered payroll - employer's fiscal year	\$ 12,070,376	\$ 10,799,863	\$ 9,840,569	\$ 9,303,656	\$ 9,330,278	\$ 8,240,341	\$ 7,786,603	\$ 7,684,157	\$ 7,132,639	\$ 6,686,466
Contributions as a percentage of covered payroll	27.42%	27.42%	26.59%	25.69%	22.99%	23.04%	20.75%	20.94%	37.95%	22.96%
Notes to schedule:										
Contribution valuation date - June 30	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Reporting valuation date - June 30	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Reporting measurement date: June 30	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014

Change in benefit terms: There were no changes to benefit terms.

Methods and assumptions used to determine contribution rates:

Actuarial method										
Amortized method										
Remaining amortization period										
Asset valuation method										
Inflation	2.30%	2.50%	2.50%	2.50%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases										
Payroll growth	2.80%	2.75%	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return and discount rate used to compute contribution rates	6.80%	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age										
Mortality										

Entry age normal cost method
Level percentage of payroll, close
Varies by rate plan, but not more than 30 years
Fair value
Varies by entry age and service
50-67 years. Probabilities of retirement are based on the the most recent CalPERS Experience Study
Most recent CalPERS Experience Study

Omitted Years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Future years will be reported prospectively as they become available.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

For the Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability							
Service cost	\$ 1,134,524	\$ 926,849	\$ 853,907	\$ 860,120	\$ 835,068	\$ 365,211	\$ 355,436
Interest	1,730,540	1,553,107	1,463,721	1,534,984	1,429,582	899,012	841,728
Changes in benefit terms				(1,288,437)			
Differences between expected and actual experience		(189,566)		(580,362)		191,319	
Changes in assumptions		2,272,553	722,288	(753,802)		7,047,446	
Benefit payments	(1,015,650)	(936,235)	(871,073)	(773,002)	(683,394)	(590,325)	(552,110)
Net change in total OPEB liability	1,849,414	3,626,708	2,168,843	(1,000,499)	1,581,256	7,912,663	645,054
Total OPEB liability - beginning	\$ 27,061,942	23,435,234	21,266,391	22,266,890	20,685,634	12,772,971	12,127,917
Total OPEB liability - ending (a)	<u>\$ 28,911,356</u>	<u>\$ 27,061,942</u>	<u>\$ 23,435,234</u>	<u>\$ 21,266,391</u>	<u>\$ 22,266,890</u>	<u>\$ 20,685,634</u>	<u>\$ 12,772,971</u>
Plan fiduciary net position							
Contributions - employer	\$ 1,318,491	\$ 2,259,943	\$ 1,173,022	\$ 1,079,446	\$ 1,584,856	\$ 1,890,325	\$ 852,110
Investment income	947,667	(1,914,114)	2,897,600	273,647	529,216	553,479	597,001
Benefit payments	(1,015,650)	(936,235)	(871,073)	(773,002)	(683,394)	(590,325)	(552,110)
Administrative expenses	(13,025)	(11,483)	(10,009)	(14,584)	(5,760)	(13,212)	(5,054)
Net change in plan fiduciary net position	1,237,483	(601,889)	3,189,540	565,507	1,424,918	1,840,267	891,947
Plan fiduciary net position - beginning	12,726,391	13,328,280	10,138,740	9,573,233	8,148,315	6,308,048	5,416,101
Plan fiduciary net position - ending (b)	<u>\$ 13,963,874</u>	<u>\$ 12,726,391</u>	<u>\$ 13,328,280</u>	<u>\$ 10,138,740</u>	<u>\$ 9,573,233</u>	<u>\$ 8,148,315</u>	<u>\$ 6,308,048</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 14,947,482</u>	<u>\$ 14,335,551</u>	<u>\$ 10,106,954</u>	<u>\$ 11,127,651</u>	<u>\$ 12,693,657</u>	<u>\$ 12,537,319</u>	<u>\$ 6,464,923</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>48.30%</u>	<u>47.03%</u>	<u>56.87%</u>	<u>47.67%</u>	<u>42.99%</u>	<u>39.39%</u>	<u>49.39%</u>
Covered-employee payroll - measurement period	<u>\$ 11,986,824</u>	<u>\$ 11,713,352</u>	<u>\$ 11,238,742</u>	<u>\$ 9,958,091</u>	<u>\$ 9,694,044</u>	<u>\$ 7,786,603</u>	<u>\$ 7,684,157</u>
Net OPEB liability as percentage of covered-employee payroll	<u>124.70%</u>	<u>122.39%</u>	<u>89.93%</u>	<u>111.74%</u>	<u>130.94%</u>	<u>161.01%</u>	<u>84.13%</u>
Notes to schedule:							
Valuation date - June 30	2022	2022	2020	2020	2018	2018	2017
Measurement period - fiscal year ended June 30	2023	2022	2021	2020	2019	2018	2017

Benefit changes:

The health reimbursement arrangement benefit was discontinued for employees hired on or after October 1, 2019. The District covered the highest cost HMO health plan premium through December 31, 2019. Beginning January 1, 2020, 2021 and 2022 the District began to offer a maximum benefit of the third, fourth and fifth highest cost health insurance plan offered in CalPERS Region 1, respectively.

Changes in assumptions: Changes in actuarial assumptions are listed in the schedule of contributions to the OPEB plan on the next page.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN
LAST TEN FISCAL YEARS

For the Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Contractually determined contribution - employer fiscal year	\$ 919,687	\$ 1,015,650	\$ 936,234	\$ 871,073	\$ 773,002	\$ 683,394	\$ 890,325
Contributions in relation to the contractually determined contributions	(1,868,985)	(1,318,491)	(2,259,943)	(1,173,022)	(1,079,446)	(1,584,856)	(1,890,325)
Contribution deficiency (excess)	<u>\$ (949,298)</u>	<u>\$ (302,841)</u>	<u>\$ (1,323,709)</u>	<u>\$ (301,949)</u>	<u>\$ (306,444)</u>	<u>\$ (901,462)</u>	<u>\$ (1,000,000)</u>
Covered-employee payroll - employer fiscal year	\$ 13,588,489	\$ 11,986,824	\$ 11,713,352	\$ 11,238,742	\$ 9,958,091	\$ 9,694,044	\$ 7,786,603
Contributions as a percentage of covered-employee payroll	13.75%	11.00%	19.29%	10.44%	10.84%	16.35%	24.28%
Notes to Schedule:							
Valuation date - June 30	2022	2022	2020	2020	2018	2018	2017
Measurement period - fiscal year ended June 30	2023	2022	2021	2020	2019	2018	2017
Methods and assumptions used to determine contribution rates:							
Discount rate	6.25%	6.25%	6.50%	6.75%	6.75%	6.75%	7.00%
Investment rate of return	6.25%	6.25%	6.75%	6.75%	6.75%	6.75%	7.00%
Inflation	2.50%	2.50%	2.75%	2.75%	2.75%	2.75%	2.75%
Payroll growth	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%	2.75%
Healthcare trend initial, non-Medicare	8.50%	8.50%	6.75%	7.00%	7.50%	7.50%	4.00%
Healthcare trend initial, Medicare (Non-Kaiser)	7.50%	7.50%	5.90%	6.10%	6.50%	6.50%	4.00%
Healthcare trend initial, Medicare (Kaiser)	6.25%	6.25%	4.85%	5.00%	6.50%	6.50%	4.00%
Healthcare trending down to	3.45%	3.45%	4.00%	4.00%	4.00%	4.00%	4.00%
Actuarial cost method			Entry Age Normal Cost Method				
Amortization period (average expected remaining service life in years)	8.1	8.3	8.5	8.9	9.2	9.2	9.2
Asset valuation method			Market value				
Mortality - CalPERS Experience Study Date	2021	2021	2017	2017	2017	2017	2014

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)
El Dorado Hills, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the El Dorado Hills Fire Department (dba El Dorado Hills Fire Department) (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richardson & Company, LLP

December 13, 2024



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INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT TESTING

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)
El Dorado Hills, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriations Limit of the El Dorado Hills County Water District (doing business as (dba) El Dorado Hills Fire Department) (the District) for the year ended June 30, 2024. The District and the League of California Cities (as presented in the publication entitled *Agreed-Upon Procedures applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to assist the District in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The District's management is responsible for the Appropriations Limit calculation. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings were as follows:

1. We obtained the District's calculation of the 2023/2024 appropriations limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by resolution of the Board of Directors in Appendix A.

Finding: No exceptions were noted as a result of our procedures.

2. We compared the methodology used to determine the cost-of-living adjustment component to Article XIII B, which states that the District may annually adjust the component for either the change in California per capita personal income or, the percentage change in the District's assessed valuation which is attributable to non-residential new construction. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the methodology used to determine the population adjustment component to Article XIII B which states that the District may annually choose to adjust the component for either the change in population in the County in which the District is located, or the change in population within the unincorporated area of the County in which the District is located. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)

4. We compared the prior year appropriations limit presented in the accompanying appropriations limit calculation to the prior year appropriations limit adopted by the Board of Directors for the prior year.

Finding: No exceptions were noted as a result of our procedures.

5. We recalculated the 2023/2024 appropriations limit by multiplying the product of the two above factors by the prior year appropriations limit.

Finding: No exceptions were noted as a result of our procedures.

6. We compared the District's budgeted and actual revenues to the computed appropriations limit for fiscal year 2023/2024.

Finding: No exceptions were noted as a result of our procedures.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We are not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Appropriations Limit Calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the Appropriations Limit for the base year, as defined by *Article XIII-B* of the California Constitution.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the Board of Directors and management of the District and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Richardson & Company, LLP

December 13, 2024

APPENDIX A

EL DORADO HILLS COUNTY WATER DISTRICT
(DBA EL DORADO HILLS FIRE DEPARTMENT)
APPROPRIATIONS LIMIT CALCULATION
For the Year Ended June 30, 2024

APPROPRIATION LIMIT

ADOPTED BY DISTRICT:

Recorded in Final 2023/2024 Budget	\$ 58,488,927
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APPROPRIATION LIMIT

COMPUTATION PER REVIEW:

2022/2023 Appropriation Limit	\$ 55,580,012	
Cost of Living Factor:		
Change in California per capita income	1.0444	
Population Adjustment Factor:		
Population growth in district population	1.0076	
	<hr/>	
Auditor computed limitation		58,488,928
Variance (due to rounding)		<hr/> <hr/> \$ (1)



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GOVERNANCE LETTER

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)
El Dorado Hills, California

We have audited the financial statements of the governmental activities and the major fund of the El Dorado Hills County Water District (dba El Dorado Hills Fire Department) (the District) for the year ended June 30, 2024, and have issued our report thereon dated December 13, 2024. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter dated July 17, 2023 and in a letter provided during planning dated July 28, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. No new accounting policies were adopted that affected the financial statements and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the discount rates used for the lease receivable and lease liability, depreciable lives used for capital assets, grant and strike team receivables, the discount rate used for the subscription asset and liability, the computation of the health reimbursement arrangement liability, the current portion of compensated absences, the computation of the net pension and other postemployment benefits liabilities and the computation of qualifying expenditures under restricted revenue sources. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The computation of the net pension liability and postemployment benefits liability were determined by actuarial valuations performed by qualified actuaries.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures about the defined benefit pension plan, other postemployment benefits plan, and commitments disclosed in Notes F, G, and I to the financial statements, respectively.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No adjustments were noted during the audit process.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 13, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principles to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and required supplementary information related to the District's budgetary comparison schedule, pension plan and other post-employment benefits plan identified in the table of contents, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

To the Board of Directors
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)
Page 3

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction of Use

This information is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

December 13, 2024



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

MANAGEMENT LETTER

To the Board of Directors and Management
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)
El Dorado Hills, California

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the El Dorado Hills County Water District (dba El Dorado Hills Fire Department) (the District) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's system of internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given those limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The following additional matters have been included in this letter for your consideration:

Segregation of Duties over Payroll Function

During our understanding of internal controls over the payroll function, we noted employees who process payroll have the ability to add employees to the payroll system and change existing employee pay profiles. While there are compensating controls, it is best practice for the human resources department to add or remove employees from the payroll system and change pay rates. We recommend control over these functions be given to the human resources department.

Credit Card Transactions

During our testing of credit card transactions, we noted one transaction where the receipts were not submitted until approximately 30 days after the transaction occurred. We recommend receipts for credit card purchases be submitted timely to the Finance department to pay the bill on time and record expenses in the proper period.

To the Board of Directors and Management
El Dorado Hills County Water District
(dba El Dorado Hills Fire Department)

During our understanding of internal controls over credit cards, we noted there is no specific policy on approval of the Fire Chief's purchases. We recommend the purchases made by the Fire Chief be reviewed and approved by a member of the Board of Directors.

* * * * *

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

December 13, 2024

EL DORADO HILLS COUNTY WATER DISTRICT

NINE HUNDREDTH MEETING OF THE BOARD OF DIRECTORS

Thursday, November 21, 2024, 5:15 p.m.

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

I. CALL TO ORDER

President White called the meeting to order at 5:15 p.m. Directors in attendance: Bennett, Durante, Hillhouse, and White. Director Giraudo was absent. Staff in attendance: Chief Johnson and Director of Finance Braddock. Counsel Cook was also in attendance.

II. CLOSED SESSION

A. Closed Session pursuant to Government Code Section 54957(b)(1); Public Employee Performance Evaluation: Fire Chief

The Board adjourned to closed session at 5:15 p.m.

The meeting reconvened at 6:17 p.m. No action was taken in closed session.

III. PLEDGE OF ALLEGIANCE

President White requested a moment of silence in honor of recently passed Supervisor Hidahl.

IV. CONSENT CALENDAR

- A. Approve Minutes of the 898th Regular Board Meeting held October 17, 2024**
- B. Approve Minutes of the 899th Special Board Meeting held November 12, 2024**
- C. Approve Financial Statements and Check Register for October 2024**

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

V. ORAL COMMUNICATIONS

- A. EDH Professional Firefighters – None**
- B. EDH Firefighters Association – None**
- C. Public Comment – None**

VI. CORRESPONDENCE – None

VII. ATTORNEY ITEMS – None

VIII. STANDING COMMITTEE REPORTS

- A. Administrative Committee (Directors Bennett and Giraudo) – No report.**
- B. Finance Committee (Directors Bennett and White) – No report.**
- C. Joint Powers Authority (Directors Durante and White) – Chief Johnson reported that the JPA is in the process of contracting with new legal counsel, recruiting a new executive Director, and negotiating a new contract with the County.**

IX. AD-HOC COMMITTEE REPORTS

- A. Communications (Ad-Hoc) (Directors Durante and Hillhouse) – No report.**
- B. CRR Services (Ad-Hoc) (Directors Hillhouse and White) – No report.**
- C. EDHCSD/EDHFD 2x2 (Directors Bennett and Hillhouse) – No report.**
- D. County Fire/E DHFD 2x2 (Directors Giraudo and Durante) – No report.**
- E. CPCSD/EDHFD 2x2 (Directors Giraudo and White) – President White reported that the committee will be completing a thorough review of the financials, and Director Durante will be attending future committee meetings in place of Director Giraudo.**

X. FIRE CHIEF’S REPORT - Chief Johnson reported the following to the Board:

- Staff is monitoring potential new legislation and budget cuts at the State level that may impact the fire service, and will report any impacts as they are discovered.
- There are changes coming to the LRA/SRA zones and Staff will present the new maps when they are received.

- A. OES Report – None.**
- B. Hosted Training Report – Chief Johnson stated that he will be looking at the future of the Hosted Training program and plans to bring a recommendation to the Board in the near future.**
- C. Training Facility Update – None.**
- D. Other Updates – None.**

XI. OPERATIONS REPORT

- A. Operations Report (Receive and File) – Chief Brady presented the Operations Report for the month of October.**

XII. COMMUNITY RISK REDUCTION REPORT

- A. CRRD Report – Chief Fields presented the CRRD Report for the month of October.**

XIII. FISCAL ITEMS

- A. Receive and file Accountability Act Report (2023/24) for the Latrobe Zone Special Tax – Director of Finance Braddock presented the annual Accountability Act Report (2023/24) for the Latrobe Zone Special Tax, attesting that the District is spending all of the special tax funds on the Latrobe area. Received and filed.**

XIV. NEW BUSINESS

- A. Review and approve Resolution 2024-19 of appreciation for retired Engineer Lantz Burvant – Item moved on agenda after Item III. Pledge of Allegiance. President White read Resolution 2024-19.**

Director Bennett made a motion to approve Resolution 2024-19 of appreciation for retired Engineer Lantz Burvant, seconded by Director Durante and unanimously carried. (Roll Call: Ayes: 4; Noes: 0; Absent:1)

The resolution was presented to Engineer Burvant, who expressed his gratitude for all the great memories and the opportunity to serve the El Dorado Hills community.

- B. Review and approve Oracle NetSuite Estimate and Statement of Work** – Director of Finance Braddock presented the Oracle NetSuite estimate and statement of work for approval.

Director Bennett made a motion to approve Oracle NetSuite Estimate and Statement of Work not to exceed \$50,000, seconded by Director Hillhouse and unanimously carried. (Roll Call: Ayes: 4; Noes: 0; Absent:1)

- C. Review and approve Ordinance 2024-01 related to vegetation management on unimproved parcels, and declaring certain hazardous vegetation and combustible materials a public nuisance, and providing for the removal thereof –**

A Public Hearing was opened at 6:59 p.m. and continued to the December regular Board meeting.

Chief Fields summarized the proposed changes in Ordinance 2024-01.

XV. OLD BUSINESS – None.

XVI. ORAL COMMUNICATIONS

- A. Directors** – Director White thanked Director Giraudo, Director Bennett, and Director Hillhouse for their service to the community. He added that a Special meeting will be held on December 9th to swear in the new Board members.
- B. Staff** – None.

XVII. ADJOURNMENT

The meeting was adjourned at 7:16 p.m.

Approved:

Timothy White, President

Jessica Braddock, Board Secretary

This is a summary of the meeting. Board Meetings are recorded, and anyone wanting to listen to the full meeting recording should contact the main office at 916-933-6623 or clerkoftheboard@edhfire.com.

EL DORADO HILLS COUNTY WATER DISTRICT

NINE HUNDRED FIRST MEETING OF THE BOARD OF DIRECTORS

Monday, December 9, 2024, 5:30 p.m.

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

I. CALL TO ORDER

President White called the meeting to order at 5:32 p.m. Directors in attendance: Donelli, Durante, Gotro, and White. Staff in attendance: Director of Finance Braddock. Counsel Cook was also in attendance.

II. PLEDGE OF ALLEGIANCE

III. SWEAR IN NEWLY ELECTED BOARD MEMBERS KEVIN GOTRO AND DON

DONELLI – Director of Finance Braddock administered the Oath of Office for newly elected Board members Kevin Gotro and Don Donelli.

IV. ORAL COMMUNICATIONS

A. Public Comment – Debbie Manning, Chamber of Commerce President and COE, read a letter from Kevin Nagle, owner of Town Center, expressing his excitement for the newly elected Board members and his anticipation of better relationships between the District and the business community.

V. CLOSED SESSION ITEMS

A. Closed Session pursuant to Government Code Section 54957; Consideration of appointment of Interim Fire Chief to replace retiring Chief Johnson.

The Board adjourned to Closed Session at 5:39 p.m.

The Board reconvened the meeting at 6:12 p.m.

Director White reported that the Board unanimously agreed to appoint Michael Lilienthal as interim Fire Chief and will negotiate a contract to present at the next meeting.

VI. DECLARATION OF VACANCY FOR DIRECTOR POSITION DUE TO THE PASSING OF DULY ELECTED DIRECTOR JOHN HIDAHL AND DIRECT STAFF TO FOLLOW POSTING REQUIREMENTS FOR FILING THE DIRECTOR VACANCY IN ACCORDANCE WITH CALIFORNIA

GOVERNMENT CODE SECTION 1780 – Director White declared a Director position vacancy and gave Staff direction to post the vacancy in accordance with California Government Code Section 1780. He added that all applications will be due by December 26th, and interviews will be held at a Special meeting on January 6, 2025.

VII. ADJOURNMENT

The meeting was adjourned at 6:20 p.m.

Approved:

Tim White, President

Jessica Braddock, Board Secretary

This is a summary of the meeting. Board Meetings are recorded, and anyone wanting to listen to the full meeting recording should contact the main office at 916-933-6623 or inquiries@edhfire.com.

El Dorado Hills Fire Department

12/9/2024 2:19 PM

Register: 1000 · Bank of America

From 11/01/2024 through 11/30/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/01/2024		Transfer from Paypal	1010 · Paypal	Deposit		X	52,992.85	198,546.89
11/01/2024			3513 · Rental Income (...)	Deposit		X	2,415.00	200,961.89
11/01/2024		Deposit	-split-	Deposit		X	339,159.30	540,121.19
11/01/2024	EFT	De Lage Landen Fina...	-split-	Account # 159...	175.03	X		539,946.16
11/01/2024	EFT	VSP Vision Care	-split-	Nov-24	1,228.24	X		538,717.92
11/02/2024	EFT	Sterling Administrati...	-split-		1,078.11	X		537,639.81
11/02/2024	EFT	El Dorado Disposal ...	-split-		1,081.07	X		536,558.74
11/04/2024	EFT	P. G. & E.	-split-		39.31	X		536,519.43
11/05/2024	EFT	Sterling Administrati...	-split-		5.00	X		536,514.43
11/05/2024	EFT	Sterling Administrati...	-split-		774.40	X		535,740.03
11/05/2024	EFT	P. G. & E.	-split-		776.81	X		534,963.22
11/05/2024	28024	Arnolds for Awards	6102 · Other Clothing ...		45.05	X		534,918.17
11/05/2024	28025	Caltronics Business ...	-split-		17.69	X		534,900.48
11/05/2024	28026	Datacate, Inc.	-split-	Invoice # 2049...	11,313.30	X		523,587.18
11/05/2024	28027	DueNorth Security	6212 · IT Support/Impl...		5,166.00	X		518,421.18
11/05/2024	28028	Emigh Ace of El Dor...	-split-		20.02	X		518,401.16
11/05/2024	28029	Nathan Owens	6017 · Intern/Voluntee...		260.00	X		518,141.16
11/05/2024	28030	Public Safety Innovat...	6145 · Radio Maintena...	Invoice # 1517	1,238.00	X		516,903.16
11/05/2024	28031	Rotary	-split-	November 202...	210.00			516,693.16
11/05/2024	28032	SignChef Inc.	6242 · Fire Prevention		150.15	X		516,543.01
11/05/2024	28033	Spangler Candy Com...	6242 · Fire Prevention		4,342.00	X		512,201.01
11/05/2024	28034	The Permanente Med...	6204 · Other Professio...	Invoice # EDH...	2,240.00	X		509,961.01
11/05/2024	28035	Bobbi Bennett	-split-	Oct-24	200.00	X		509,761.01
11/05/2024	28036	Greg F. Durante (Dir...	-split-	Oct-24	200.00	X		509,561.01
11/05/2024	28037	John Giraudo	-split-	Oct-24	300.00	X		509,261.01
11/05/2024	28038	Timothy J. White	-split-	Oct-24	300.00	X		508,961.01
11/05/2024	28039	Chase Bank	2029 · Other Payable	Oct-24	150.00	X		508,811.01
11/05/2024	28040	Wells Fargo Bank	2026 · EDH Associate...	Oct-24	9,414.60	X		499,396.41
11/05/2024	28041	Folsom Lock and Sec...	-split-		2,631.08	X		496,765.33
11/06/2024	EFT	Sterling Administrati...	-split-		427.98	X		496,337.35
11/07/2024	EFT	U.S. Bank Telepay	2010 · Accounts Payable	Reference # 18...	49,763.21	X		446,574.14
11/07/2024	EFT	Sterling Administrati...	-split-		97.60	X		446,476.54
11/08/2024		Transfer from LAIF	1074 · Local Agency I...	Confirm #1709...		X	900,000.00	1,346,476.54
11/08/2024	EFT	Sterling Administrati...	-split-		551.00	X		1,345,925.54
11/08/2024	EFT	ADP HCM	6204 · Other Professio...	Workforce No...	391.30	X		1,345,534.24
11/08/2024	EFT	ADP	6204 · Other Professio...	Payroll Process...	1,007.40	X		1,344,526.84
11/10/2024	EFT	Sterling Administrati...	6204 · Other Professio...	10/1/24-10/31/24	70.00			1,344,456.84
11/12/2024	EFT	Sterling Administrati...	6204 · Other Professio...	1/1/25-12/31/25	550.00	X		1,343,906.84
11/12/2024	EFT	P. G. & E.	-split-		391.46	X		1,343,515.38
11/13/2024	28042	ACC Business	-split-		563.49	X		1,342,951.89

El Dorado Hills Fire Department

12/9/2024 2:19 PM

Register: 1000 · Bank of America

From 11/01/2024 through 11/30/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2024	28043	Allstar Fire Equipme...	-split-		1,300.00	X		1,341,651.89
11/13/2024	28044	ArchiveSocial	-split-		4,397.40	X		1,337,254.49
11/13/2024	28045	AT&T	6111 · Telecommunica...	October-24	43.52	X		1,337,210.97
11/13/2024	28046	Best Best & Krieger ...	6202.1 · Legal Fees		1,085.76	X		1,336,125.21
11/13/2024	28047	Brian K Veerkamp	6034 · Health Cost of ...		382.70	X		1,335,742.51
11/13/2024	28048	C&H Motor Parts	-split-		830.55	X		1,334,911.96
11/13/2024	28049	Caltronics Business ...	-split-		804.52	X		1,334,107.44
11/13/2024	28050	Cummins Pacific Sac...	-split-		3,449.22	X		1,330,658.22
11/13/2024	28051	Datacate, Inc.	-split-	Invoice # 2049...	20,233.77	X		1,310,424.45
11/13/2024	28052	El Dorado Disposal ...	-split-		508.97	X		1,309,915.48
11/13/2024	28053	Emigh Ace of El Dor...	-split-		129.96	X		1,309,785.52
11/13/2024	28054	Environment Control	-split-		423.96	X		1,309,361.56
11/13/2024	28055	Ferrell Gas	6262 · Natural Gas/Pro...	Account # 886...	780.08	X		1,308,581.48
11/13/2024	28056	HD Supply, Inc.	6120 · Housekeeping		271.39	X		1,308,310.09
11/13/2024	28057	Hefner, Stark & Mar...	-split-		14,191.00	X		1,294,119.09
11/13/2024	28058	InterState Oil Compa...	-split-		3,941.42	X		1,290,177.67
11/13/2024	28059	Jack Clancy Associates	6202.2 · Human Resou...	Invoice # 1552	24,500.00	X		1,265,677.67
11/13/2024	28060	John Christy & Asso...	6204 · Other Professio...	Invoice # 1105...	6,000.00	X		1,259,677.67
11/13/2024	28061	L.N. Curtis & Sons	6232 · Apparatus Tool...		1,336.48	X		1,258,341.19
11/13/2024	28062	Life Assist	-split-		1,859.89	X		1,256,481.30
11/13/2024	28063	Larry R. Fry	-split-		515.00	X		1,255,966.30
11/13/2024	28064	Napa Auto Parts	-split-		193.01	X		1,255,773.29
11/13/2024	28065	NBS Government Fi...	6204 · Other Professio...		3,265.00	X		1,252,508.29
11/13/2024	28066	Pest Control Center, ...	-split-		325.00	X		1,252,183.29
11/13/2024	28067	Quadient Finance US...	-split-	Account # 790...	86.59	X		1,252,096.70
11/13/2024	28068	David Roberts	-split-		515.00	X		1,251,581.70
11/13/2024	28069	Sutphen Corporation	6142 · Parts & Supplies		435.48	X		1,251,146.22
11/13/2024	28070	Valley Power System...	-split-		309.80	X		1,250,836.42
11/13/2024	28071	Vestis	-split-		131.28	X		1,250,705.14
11/13/2024	28072	Wilkinson Portables, ...	6221 · Facilities/Equip...	Invoice # 166378	114.13	X		1,250,591.01
11/14/2024	EFT	P.E.R.S. ING	-split-	PR24-11-1	3,091.63	X		1,247,499.38
11/14/2024	EFT	P.E.R.S. Retirement	-split-	PR24-11-1	151,807.18	X		1,095,692.20
11/14/2024	EFT	Sterling Administrati...	-split-		269.23	X		1,095,422.97
11/14/2024	EFT	P. G. & E.	-split-		247.40	X		1,095,175.57
11/14/2024	EFT	P. G. & E.	-split-		843.59	X		1,094,331.98
11/14/2024	PR24-11-1		-split-	Total Payroll T...	128,829.01	X		965,502.97
11/14/2024	PR24-11-1		1000 · Bank of Americ...	Direct Deposit	409,290.70	X		556,212.27
11/14/2024	PR24-11-1		1000 · Bank of Americ...	Payroll Checks		X		556,212.27
11/15/2024		Deposit	1114 · Due from other ...	Deposit		X	32,175.00	588,387.27
11/15/2024			6204 · Other Professio...	Service Charge	695.87	X		587,691.40

El Dorado Hills Fire Department

12/9/2024 2:19 PM

Register: 1000 · Bank of America

From 11/01/2024 through 11/30/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/15/2024	EFT	Nationwide Retireme...	-split-	PR24-11-1	29,784.60	X		557,906.80
11/15/2024	EFT	De Lage Landen Fina...	-split-	Account # 152...	301.30	X		557,605.50
11/15/2024	EFT	P. G. & E.	-split-		494.38	X		557,111.12
11/15/2024	EFT	Verizon Wireless	-split-	Oct-24	3,964.40	X		553,146.72
11/18/2024	EFT	P. G. & E.	-split-		693.11	X		552,453.61
11/19/2024	EFT	Sterling Administrati...	-split-		206.00	X		552,247.61
11/19/2024	EFT	Sterling Administrati...	-split-		1,026.20	X		551,221.41
11/19/2024	EFT	Sterling Administrati...	-split-		360.00	X		550,861.41
11/20/2024	28073	ACC Business	-split-		187.83			550,673.58
11/20/2024	28074	Advanced Fire Traini...	6241.1 · EDC Hosted ...		13,000.00			537,673.58
11/20/2024	28075	Aflac	2100 · Payroll Liabilities		1,560.03			536,113.55
11/20/2024	28076	AT&T	6111 · Telecommunica...	October-24	89.14			536,024.41
11/20/2024	28077	Arnolds for Awards	6102 · Other Clothing ...		112.61			535,911.80
11/20/2024	28078	Bliss Power Lawn Eq...	-split-		229.26			535,682.54
11/20/2024	28079	C & H Motor Parts	6142 · Parts & Supplies	Invoice # 838800	198.79			535,483.75
11/20/2024	28080	California Municipal ...	6204 · Other Professio...	Invoice # 2411...	550.00			534,933.75
11/20/2024	28081	Caltronics Business ...	-split-		77.22			534,856.53
11/20/2024	28082	Cummins Sales and ...	6142 · Parts & Supplies		145.99			534,710.54
11/20/2024	28083	Domco Plumbing, Inc.	6150 · Facilities Maint...	Invoice # 155530	575.00			534,135.54
11/20/2024	28084	Folsom Chevrolet	6142 · Parts & Supplies		1,601.26			532,534.28
11/20/2024	28085	Golden State Emerge...	-split-		135.87			532,398.41
11/20/2024	28086	InterState Oil Compa...	-split-		2,555.51			529,842.90
11/20/2024	28087	Interwest Consulting ...	6242 · Fire Prevention		1,167.50			528,675.40
11/20/2024	28088	Jordan Oakes	6241.1 · EDC Hosted ...		450.00	X		528,225.40
11/20/2024	28089	Liberty Bell Smart H...	-split-	Invoice # 696021	74.99			528,150.41
11/20/2024	28090	Life Assist	-split-		78.75			528,071.66
11/20/2024	28091	Markus Reagan	6241.1 · EDC Hosted ...		3,000.00			525,071.66
11/20/2024	28092	Metropolitan Life Ins...	6031 · Life Insurance	Customer Num...	637.50			524,434.16
11/20/2024	28093	Motorola Solutions Inc	-split-	Customer Acct....	14,847.61			509,586.55
11/20/2024	28094	Mountain Democrat	6203 · Notices	Account Numb...	127.60			509,458.95
11/20/2024	28095	Napa Auto Parts	-split-		909.16			508,549.79
11/20/2024	28096	Pest Control Center, ...	-split-		370.00			508,179.79
11/20/2024	28097	R&S Overhead Door...	6150 · Facilities Maint...		4,970.04			503,209.75
11/20/2024	28098	Sacramento Regional...	6241 · Non-Hosted Tra...		400.00			502,809.75
11/20/2024	28099	Sheryl K Haar	-split-		690.00			502,119.75
11/20/2024	28100	SignChef Inc.	-split-		429.01			501,690.74
11/20/2024	28101	Superior Self-Storage...	6221 · Facilities/Equip...		230.00			501,460.74
11/20/2024	28102	TFT Task Force Tips	6232 · Apparatus Tool...	Invoice # 1421...	1,739.15			499,721.59
11/20/2024	28103	4640 Golden Foothill...	-split-	Invoice # 21462	6,257.80			493,463.79
11/21/2024	EFT	Sterling Administrati...	-split-		684.00	X		492,779.79

El Dorado Hills Fire Department

12/9/2024 2:19 PM

Register: 1000 · Bank of America

From 11/01/2024 through 11/30/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/21/2024	EFT	Sterling Administrati...	-split-		913.50	X		491,866.29
11/22/2024	EFT	Sterling Administrati...	-split-		1,997.20	X		489,869.09
11/23/2024	EFT	Verizon Wireless	-split-	Oct-24	421.67	X		489,447.42
11/25/2024	EFT	Transfer from LAIF	1074 · Local Agency I...	Confirm #1724...		X	1,250,000.00	1,739,447.42
11/25/2024	EFT	Allied Administrator...	-split-	Dec 2024	8,474.88	X		1,730,972.54
11/26/2024		Deposit	3500 · Misc. Operating...	Deposit		X	1,846.51	1,732,819.05
11/26/2024	EFT	P.E.R.S. Health	-split-	December 2024	270,229.58	X		1,462,589.47
11/26/2024	EFT	Sterling Administrati...	-split-		1,199.40	X		1,461,390.07
11/26/2024	EFT	Sterling Administrati...	-split-		5.00	X		1,461,385.07
11/27/2024	EFT	P.E.R.S. ING	-split-	PR24-11-2	3,091.63	X		1,458,293.44
11/27/2024	EFT	State Compensation ...	6030 · Workers Compe...	Policy # 93510...	116,435.92			1,341,857.52
11/27/2024	EFT	Sterling Administrati...	-split-		182.00	X		1,341,675.52
11/27/2024	PR24-11-2		-split-	Total Payroll T...	110,902.47	X		1,230,773.05
11/27/2024	PR24-11-2		1000 · Bank of Americ...	Direct Deposit	368,877.47	X		861,895.58
11/27/2024	PR24-11-2		1000 · Bank of Americ...	Payroll Checks		X		861,895.58
11/28/2024	EFT	Sterling Administrati...	-split-		1,270.12			860,625.46
11/28/2024	EFT	Sterling Administrati...	-split-		453.50	X		860,171.96
11/28/2024	EFT	Sterling Administrati...	-split-		229.75	X		859,942.21
11/29/2024	EFT	Nationwide Retireme...	-split-	PR24-11-2	29,784.60	X		830,157.61
11/29/2024	EFT	Sterling Administrati...	-split-		136.21			830,021.40
11/30/2024	EFT	Sterling Administrati...	-split-		7.24			830,014.16

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2024



				(Target 42%)	
	Final Budget FY24/25	Actual November 2024	Actual YTD November 30, 2024	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget
					Notes/Comments
Revenue					
3240 · Tax Revenue					
3260 · Secured Tax Revenue	25,323,897	1,459,612	2,679,491	(22,644,406)	
3270 · Unsecured Tax Revenue	497,647	16,463	465,117	(32,530)	
3280 · Homeowners Tax Revenue	153,665	-	-	(153,665)	
3320 · Supplemental Tax Revenue	600,000	24,334	127,762	(472,238)	
3330 · Sacramento County Revenue	73,548	-	-	(73,548)	
3335 · Latrobe Revenue				-	
3335.2 · Latrobe Special Tax	36,000	2,280	4,080	(31,920)	
3335.3 · Latrobe Base Transfer	111,119	-	-	(111,119)	
3340 · Property Tax Administration Fee	(432,277)	-	-	432,277	
Total 3240 · Tax Revenue	26,363,599	1,502,689	3,276,451	(23,087,148)	12% Timing of collection
3500 · Misc. Operating Revenue					
3506 · CRRD Cost Recovery Fees	659,000	49,180	244,104	(414,896)	37%
3507 · Hosted Training Revenue	400,000	14,583	161,034	(238,966)	40%
3508 · Mechanic Cost Recovery Fees	-	-	-	-	0%
3512 · JPA Revenue	2,347,331	-	-	(2,347,331)	0% Timing of invoice
3513 · Rental Income (Cell site)	61,362	5,192	25,016	(36,346)	41%
3514.1 · Operating Grants Revenue	-	-	-	-	0%
3514.2 · Capital Grants Revenue	480,510	-	29,024	(451,486)	6% Timing of grants
3515 · OES/Mutual Aid Reimbursement	1,000,000	212,994	869,715	(130,285)	87% Timing of fire season
3520 · Interest Earned	500,000	1,627	171,255	(328,745)	34% LAIF interest collected quarterly
3500 · Misc. Operating Revenue - Other	400,000	3,327	185,000	(215,000)	46%
Total 3500 · Misc. Operating Revenue	5,848,203	286,904	1,685,148	(4,163,055)	29%
Total Operating Revenue	\$ 32,211,802	\$ 1,789,593	\$ 4,961,599	\$ (27,250,203)	15%
3550 · Development Fee					
3560 · Development Fee Revenue	1,300,000	52,322	616,096	(683,904)	47%
3561 · Development Fee Interest	-	15,096	57,689	57,689	100%
Total 3550 · Development Fee	1,300,000	67,418	673,784	(626,216)	52% Development fees trending slightly higher than budget
3568 · Proceeds from Insurance	-	-	-	-	0%
3570 · Proceeds from Sale of Assets	-	-	-	-	0%
Total Revenue	\$ 33,511,802	\$ 1,857,011	\$ 5,635,383	\$ (27,876,419)	17%

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2024



				(Target 42%)	
	Final Budget FY24/25	Actual November 2024	Actual YTD November 30, 2024	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget
					Notes/Comments
Expenditures					
6000 · Salaries & Wages					
6001 · Salaries & Wages, Fire	9,271,939	679,550	3,767,417	5,504,523	41%
6011 · Education/Longevity Pay	724,948	52,336	295,084	429,864	41%
6015 · Salaries & Wages, CRRD	857,130	63,090	346,738	510,392	40%
6016 · Salaries & Wages, Administration	1,055,444	79,543	431,676	623,768	41%
6019 · Overtime					
6019.1 · Overtime, Operational	2,578,159	175,535	1,121,683	1,456,476	44%
6019.2 · Overtime, Outside Aid	833,333	134,058	901,143	(67,810)	108%
Total 6019 · Overtime	3,411,492	309,593	2,022,826	1,388,666	59%
6020 · P.E.R.S. Retirement	4,630,663	37,257	2,996,112	1,634,552	65%
6023 · Deferred Comp Contributions	51,600	3,096	15,846	35,754	31%
6030 · Workers Compensation	1,527,282	116,436	698,616	828,666	46%
6031 · Life Insurance	8,116	638	3,526	4,589	43%
6032 · P.E.R.S. Health Benefits	2,469,452	195,205	1,164,381	1,305,071	47%
6033 · Disability Insurance	25,046	-	7,316	17,729	29%
6034 · Health Cost of Retirees	1,321,822	79,350	455,527	866,295	34%
6040 · Dental/Vision Expense	274,271	17,482	109,166	165,105	40%
6050 · Unemployment Insurance	15,925	41	154	15,771	1%
6070 · Medicare	222,857	17,140	100,028	122,829	45%
Total 6000 · Salaries & Wages	25,867,986	1,650,756	12,414,413	13,453,573	48%
6100 · Clothing & Personal Supplies					
6101 · Uniform Allowance	62,879	4,496	25,170	37,709	40%
6102 · Other Clothing & Personal Supplies	207,488	158	3,687	203,801	2%
Total 6100 · Clothing & Personal Supplies	270,367	4,654	28,857	241,509	11%
6110 · Network/Communications					
6111 · Telecommunications	72,997	4,441	20,355	52,642	28%
6112 · Dispatch Services	80,000	-	19,862	60,138	25%
6113 · Network/Connectivity	50,680	810	18,126	32,554	36%
Total 6110 · Communications	203,677	5,250	58,343	145,334	29%
6120 · Housekeeping	88,161	2,494	27,768	60,393	31%

Timing of fire season/participation in strike teams

2024/25 required lump sum payments made in July-24

Dec-24 premiums prepaid in Nov-24

One-time contribution to CERBT not yet made

Timing of purchases

Timing of invoices

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2024



				(Target 42%)	
	Final Budget FY24/25	Actual November 2024	Actual YTD November 30, 2024	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget
					Notes/Comments
6130 · Insurance					
6131 · General Insurance	374,786	-	180,400	194,386	48%
Total 6130 · Insurance	374,786	-	180,400	194,386	48%
6140 · Maintenance of Equipment					
6141 · Tires	40,000	-	17,080	22,920	43%
6142 · Parts & Supplies	185,000	8,169	50,331	134,669	27%
6143 · Outside Work	30,000	-	10,333	19,667	34%
6144 · Equipment Maintenance	32,439	1,300	11,595	20,844	36%
6145 · Radio Maintenance	55,200	4,273	20,394	34,806	37%
Total 6140 · Maintenance of Equipment	342,639	13,742	109,733	232,906	32%
6150 · Facilities Maintenance	297,488	9,194	62,175	235,314	21%
6160 · Medical Supplies					
6161 · Medical Supplies	57,680	1,939	8,669	49,011	15%
Total 6160 · Medical Supplies	57,680	1,939	8,669	49,011	15%
6170 · Dues and Subscriptions	26,590	210	15,968	10,623	60%
6180 · Miscellaneous					
6017 · Intern/Volunteer Stipends	5,000	260	650	4,350	13%
6018 · Director Pay	16,000	1,000	4,000	12,000	25%
6181 · Miscellaneous	22,000	(274)	754	21,246	3%
6182 · Honor Guard	1,249	-	-	1,249	0%
6183 · Explorer Program	5,500	-	695	4,805	13%
6184 · Pipes and Drums	-	-	-	-	0%
Total 6180 · Miscellaneous	49,749	986	6,099	43,650	12%
6190 · Office Supplies	46,190	1,445	11,553	34,637	25%
6200 · Professional Services					
6201 · Audit	16,900	-	7,032	9,868	42%
6202.1 · Legal Fees	275,000	15,277	61,379	213,621	22%
6202.2 · Human Resources	92,408	24,500	36,708	55,701	40%

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2024



				(Target 42%)	
	Final Budget FY24/25	Actual November 2024	Actual YTD November 30, 2024	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget
					Notes/Comments
6203 · Notices	2,000	128	310	1,690	15%
6204 · Other Professional Services	315,599	14,770	94,949	220,650	30%
6205 · Elections/Tax Administration	50,000	-	-	50,000	0%
6206 · Public Relations	22,030	2,199	4,869	17,161	22%
Total 6200 · Professional Services	773,938	56,873	205,246	568,691	27%
6210 · Information Technology					
6211 · Software Licenses/Subscriptions	261,072	1,613	138,391	122,681	53%
6212 · IT Support/Implementation	227,400	14,866	84,727	142,673	37%
6213 · IT Equipment	48,900	20,234	24,618	24,282	50%
Total 6210 · Information Technology	537,372	36,713	247,736	289,635	46%
6220 · Rents and Leases					
6221 · Facilities/Equipment Lease	64,935	5,365	32,221	32,714	50%
6222 · Solar Lease	-	-	-	-	0%
Total 6220 · Rents and Leases	64,935	5,365	32,221	32,714	50%
6230 · Small Tools and Supplies	48,635	(1,413)	16,996	31,639	35%
6240 · Special Expenses					
6241 · Non-Hosted Training	167,918	1,600	12,429	155,489	7%
6241.1 · EDC Hosted Training	329,206	17,158	74,519	254,687	23%
6242 · Fire Prevention	81,763	6,089	13,961	67,802	17%
6244 · Director Training & Travel	10,000	-	-	10,000	0%
Total 6240 · Special Expenses	588,887	24,846	100,909	487,978	17%
6250 · Transportation and Travel					
6251 · Fuel and Oil	160,000	6,649	55,132	104,868	34%
6252 · Travel	50,000	(954)	12,159	37,841	24%
6253 · Meals & Refreshments	35,000	374	7,028	27,972	20%
Total 6250 · Transportation and Travel	245,000	6,069	74,319	170,681	30%
6260 · Utilities					
6261 · Electricity	60,000	3,266	18,837	41,163	31%
6262 · Natural Gas/Propane	35,000	1,972	3,131	31,869	9%
6263 · Water/Sewer	35,000	9	7,905	27,095	23%
Total 6260 · Utilities	130,000	5,247	29,872	100,128	23%
Total Operating Expenditures	\$ 30,014,082	\$ 1,824,369	\$ 13,631,278	\$ 16,382,804	45%

El Dorado Hills Fire Department
Revenue and Expense Summary - ALL FUNDS
For the Period Ending November 30, 2024



	Final Budget FY24/25	Actual November 2024	Actual YTD November 30, 2024	Variance YTD Actual to Full Year Budget	(Target 42%) YTD Actual % of Full Year Budget	Notes/Comments
Operating Revenue - Operating Expenditures	\$ 2,197,720	\$ (34,776)	\$ (8,669,679)	\$ 10,867,399		
6570 · OPEB UAL Lump Sum Payment	-	-	-	-	0%	
6720 · Capital Outlay	3,697,532	11,812	252,725	3,444,806	7%	Timing of purchases
Total Expenditures	\$ 33,711,613	\$ 1,836,182	\$ 13,884,003	\$ 19,827,610	41%	
Total Revenue - Total Expenditures	\$ (199,811)	\$ 20,829	\$ (8,248,620)	\$ (8,048,809)		
<u>FUND TRANSFERS</u>						
Transfers to Development Fee Fund	\$ (1,300,000)					
Transfers from Development Fee Fund	1,109,185					
Transfers to Pension Reserve Fund	-					
Transfer to/from Unassigned Fund	(317,210)					
Transfers from Capital Replacement Fund	2,588,347					
Transfers to Capital Replacement Fund	(1,880,510)					
Net Change in Unassigned/Non-Spendable Fund Balance	\$ 0					

**EL DORADO HILLS FIRE
DEPARTMENT**
“YOUR SAFETY ... OUR COMMITMENT”



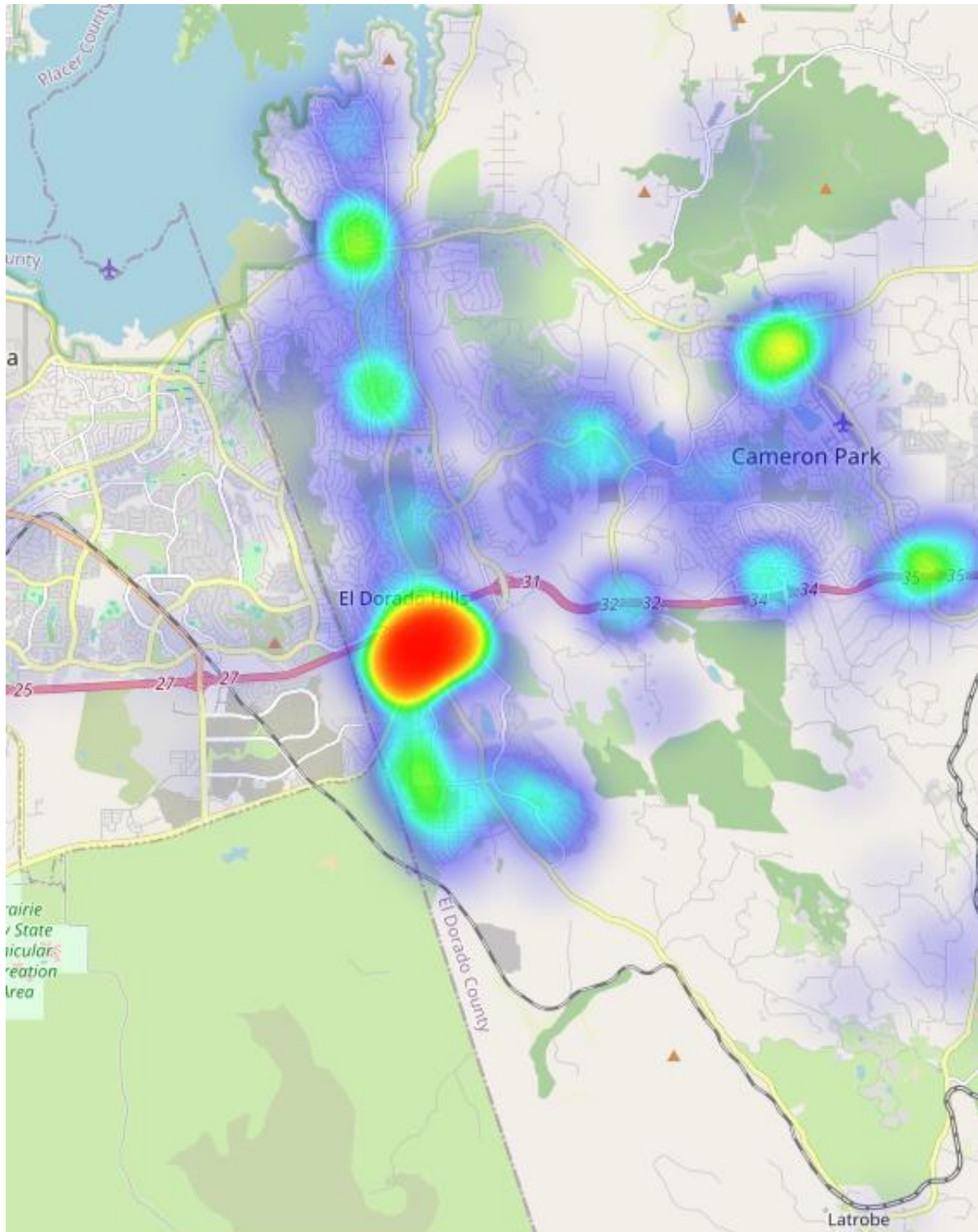
MONTHLY OPERATIONS REPORT
NOVEMBER 2024

*All times are collected using a combination of Image Trend and Crystal Reports. The times are provided with the best accuracy possible.

Incidents – Heat Map

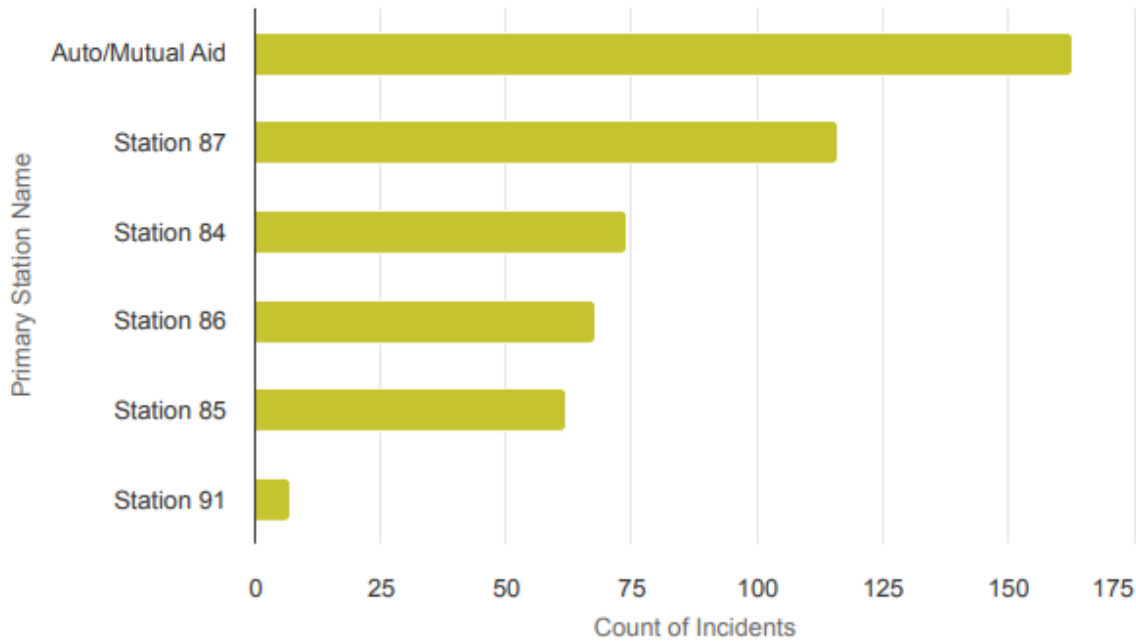
November 1, 2024 – November 30, 2024

Number of Total Incidents = 492



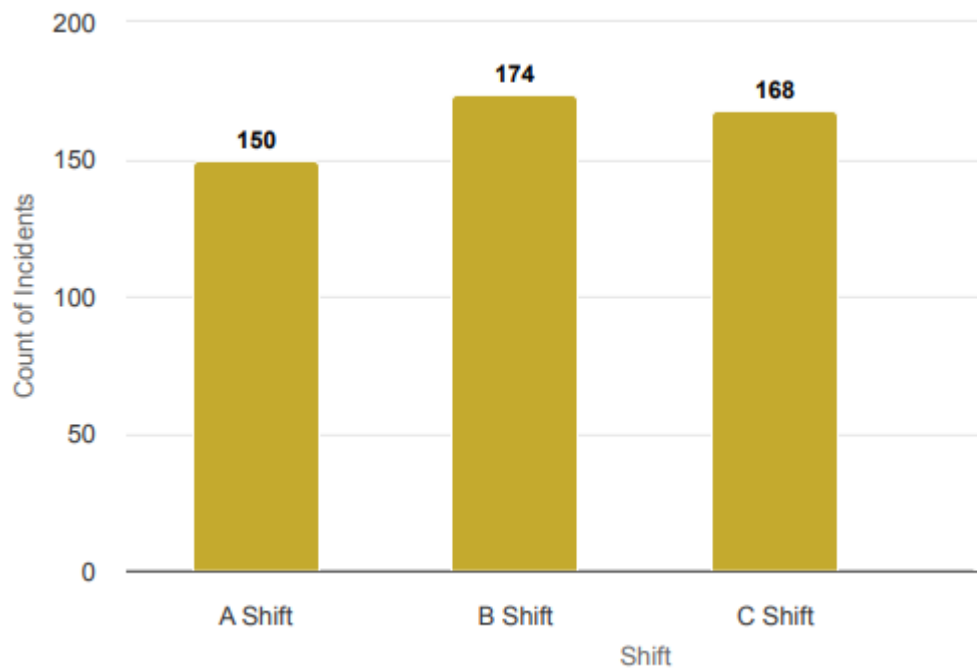
Incidents by Primary Station

November 1, 2024 – November 30, 2024



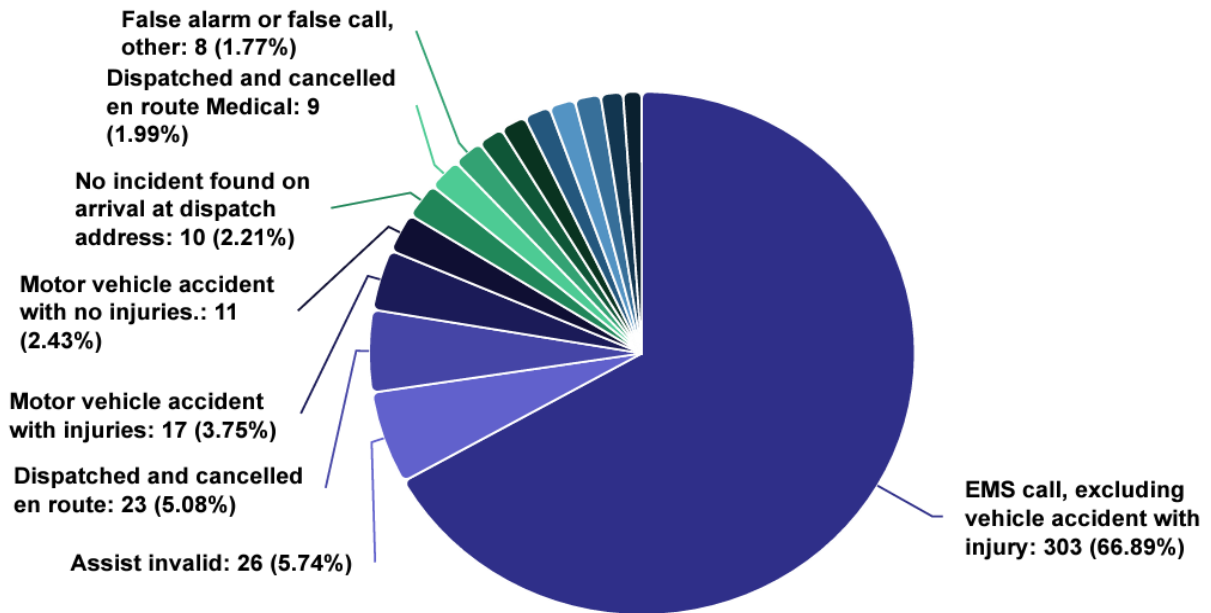
Incident Response by Shift

November 1, 2024 – November 30, 2024



Incident Types

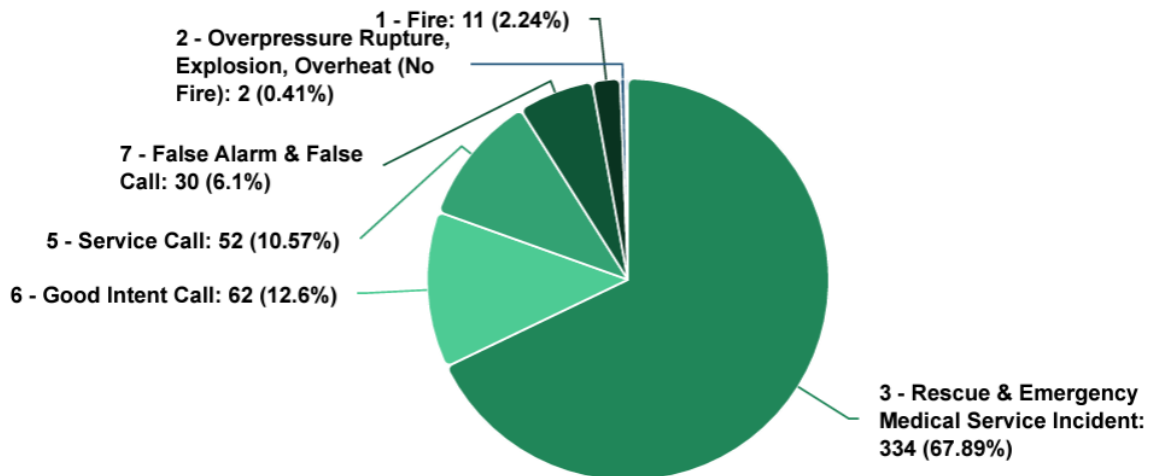
November 1, 2024 – November 30, 2024



Not all Incident Types are represented

Incident Categories

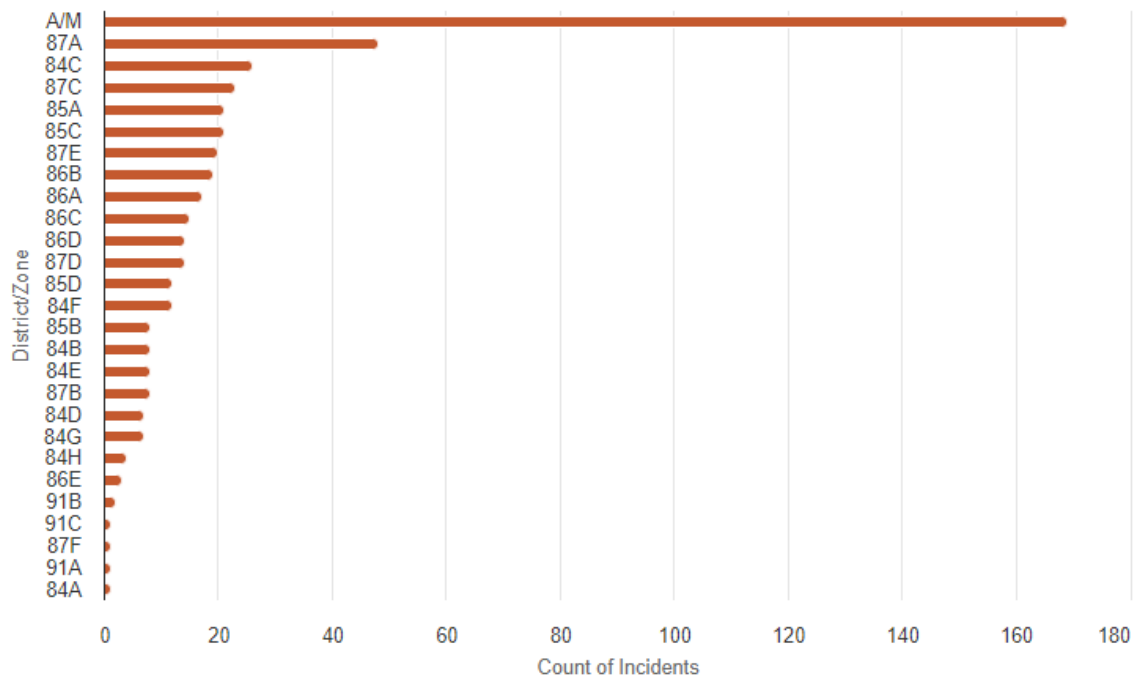
November 1, 2024 – November 30, 2024



Not all Response Categories are represented

Incident Response by District/Zone

November 1, 2024 – November 30, 2024



Incidents by Apparatus ID

November 1, 2024 – November 30, 2024

M85	194
M86	171
E85/T85	130
E87	119
E84	75
E86	70
B85	55
E91	27
C8503	7
C8501	1
C8502	1

Emergency Response Summary – Medic Units Response Time – El Dorado – November 2024

URBAN RESPONSE,

11-minutes, 90% of time

Response Time Between 00:00:00 - 00:00:59	2.52%
Response Time Between 00:01:00 - 00:01:59	3.78%
Response Time Between 00:02:00 - 00:02:59	5.04%
Response Time Between 00:03:00 - 00:03:59	11.34%
Response Time Between 00:04:00 - 00:04:59	23.11%
Response Time Between 00:05:00 - 00:05:59	36.13%
Response Time Between 00:06:00 - 00:06:59	51.68%
Response Time Between 00:07:00 - 00:07:59	64.71%
Response Time Between 00:08:00 - 00:08:59	77.31%
Response Time Between 00:09:00 - 00:09:59	85.71%
Response Time Between 00:10:00 - 00:10:59	89.92%

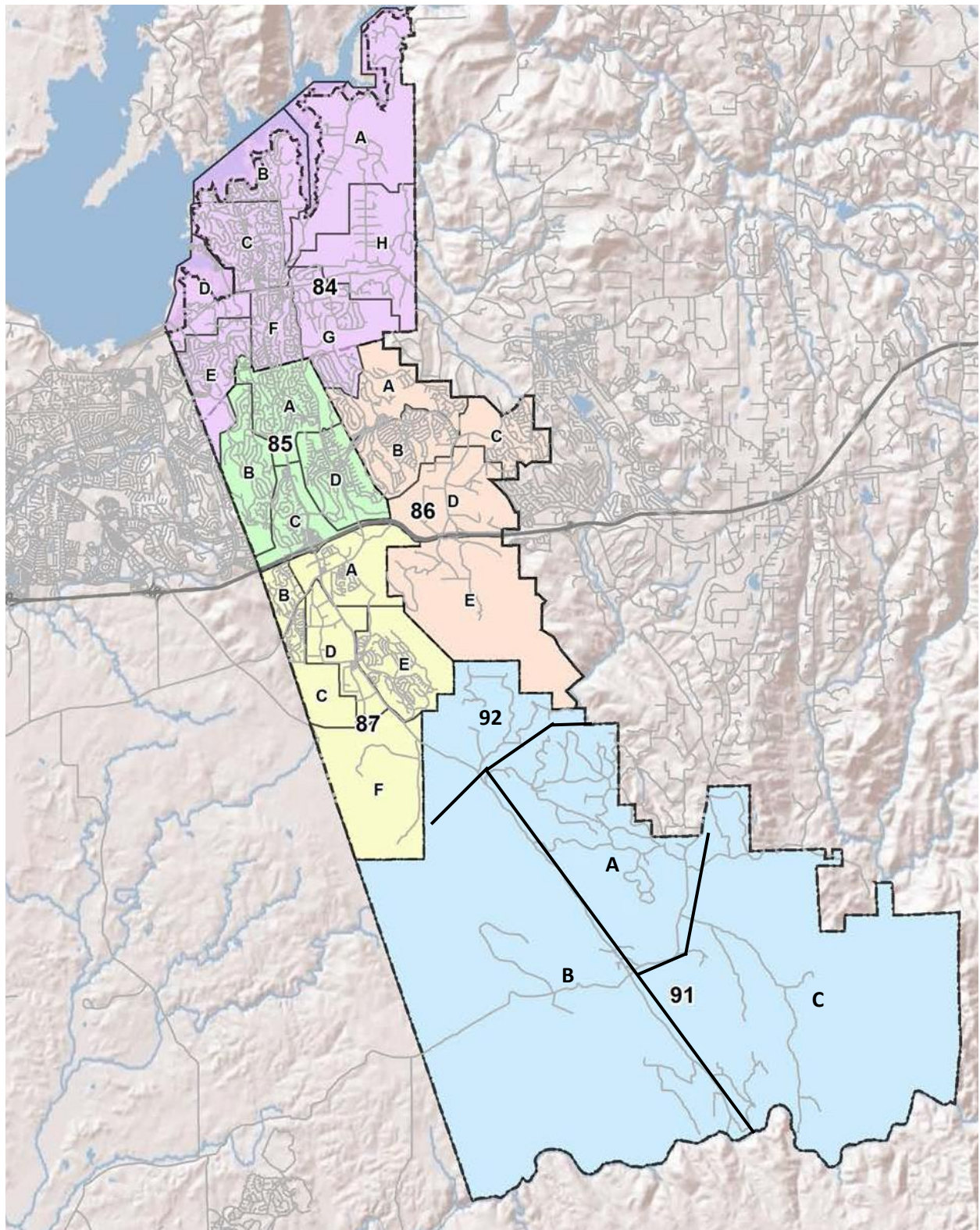
Medic Unit Response Comparison by Month/Year

MONTH	2024	2023
January	90.24%	82.43%
February	86.71%	89.68%
March	92.89%	89.33%
April	92.89%	88.49%
May	91.35%	89.44%
June	88.15%	87.10%
July	95.22%	84.25%
August	92.92%	88.53%
September	91.46%	90.88%
October	89.78%	89.77%
November	89.92%	88.57%
December		90.65%

The percentages represented does not reflect reconciled percentages from exception reporting

Response times standards are designed to ensure a quick response to the public’s request for assistance is achieved. The times listed above are raw, in that, they do not reflect “accepted reasoning” for the delay. At the end of each month, exception reports are filed with the County of El Dorado (Local EMS Agency) by the Department for incidents that are outside the established response time parameters. The reports provide the reasoning why the ambulance did not respond in a timely manner. These reports are then reviewed by the Local EMS Agency and either accepted or denied.

Examples of acceptable reasoning are, but not limited to, weather delays, incorrect address, patient left scene, road construction, incident downgraded in severity requiring no lights/siren (Code 3), etc. Once a decision has been made whether a reason is valid or not, the percentage may be adjusted.



Operations

November 2024 marks the one-year anniversary of our Medic Unit (Medic 86) stationed at our Bass Lake Station. Medic 86 is one of eight JPA medic units serving the entire county. Medic 86 primarily responds to 911 incidents in El Dorado Hills and Cameron Park. In the past year, Medic 86 responded to 2,262 calls for service, averaging 188 calls per month, closely following Medic 85, which handled 2,482 calls (average of 207 calls per month). Currently, we have 10 Paramedics and 2 Firefighter/Paramedics staffing our two units, with plans to hire 2 more Paramedics as vacancies arise through attrition.

Chief Johnson pictured with four of our new paramedics and one of our Firefighter/Paramedics.



M86 in the bay at Station 86



Battalion Chief Updates

A-Shift – Chief Antonio Moreno

Incidents:

Vehicle Accident – Serrano Parkway x Villagio Way

This driver was lucky to walk away with minor injuries after colliding with a tree.



Appliance Fire – Terracina Dr.

Crews arrived to find the food in a toaster had burned. The occupant successfully extinguished prior to our arrival.



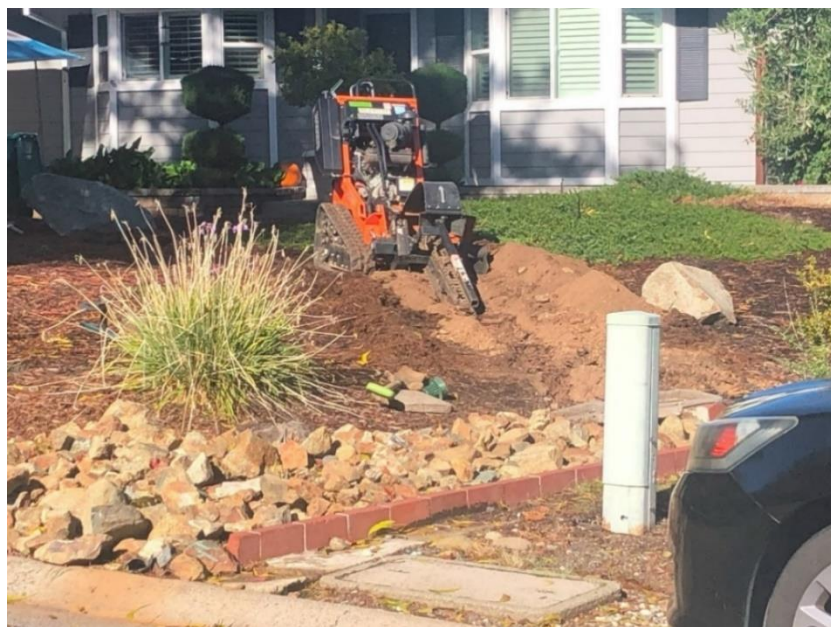
Vehicle Accident – Giorno Way

A two-car collision resulted in one person being transported to the hospital.



Natural Gas Leak – Mt. Rainer Way

Crews arrived to find a homeowner had severed an LNG line while trenching for a new water line. Homes were evacuated in the immediate area until PG&E could stop the leak.



Significant Training:

Harkin Device Training

Engine 87 and Rescue 87 reviewed their rescue skills utilizing the Harkin Winch, the tripod, rope systems, and stokes basket.



Pump Operations

Engine 85 and B85 unpacked, assembled, and tested the new pump destined for the new lake boat. All went well and the pump was then dismantled and re-packaged for shipping to the dealer for installation.



Acting Engineers

Congratulations to A-Shift Firefighters Thorne, Alsaker, Dennis, and Morgan for completing their Acting Engineer testing.



OES Deployments - November

DATE	NAME	LOCATION	ACRES	RESOURCE	PERSONNEL	END	DAYS	S/DAYS
	Mountain Fire	Santa Paula, Ventura Co.	19,904					
11/07/24		Wilkey, Hemstalk, Mangino, Herr		E-86	4	11/11/24	6	24
11/07/24		Moreno		STEN	1	11/11/24	6	6
11/07/24		Belleci		STEN(t)	1	11/11/24	6	6
11/07/24		Lilienthal		DMOB	11	11/17/24	11	11

- Deputy Chief Lilienthal responded as part of CalFire Team 5 and worked in the Demobilization Unit.
- BC Moreno and Captain Belleci responded as Strike Team Leader and Trainee with a multi-county strike team of engines from El Dorado Hills (E86), El Dorado County, Roseville, Auburn, and MiWuk (Tuolumne Co.) to the Mountain Fire in Ventura County



Our mascot, good luck charm,
and peer support!

Hedgehog



Looking West from South Mountain over the Somis Valley towards Oxnard and the Channel Islands.



Camarillo Heights was hit very hard by this fast-moving fire.

Old Glory still flying at Dawn's Early Light.



Events:

Dust Storm - Bakersfield

XED Strike Team 4078A rolled into a massive dust storm on I-5 while returning from Ventura County. Visibility dropped to less the 100' as the wave passed over us.



Oak Ridge Football Escort

Engine 85 provided escort for the Oakridge football team to play Folsom High at Sac City College in the 2024 CIF Sac-Joaquin Section Football Playoff Championship Game.

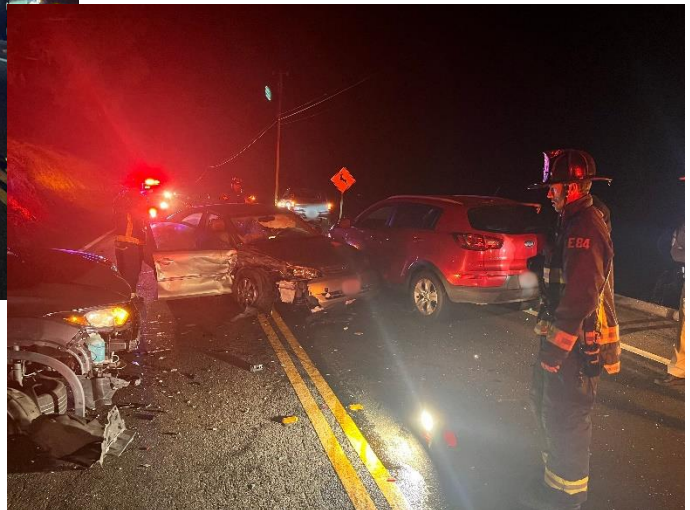


B-Shift – Chief Ryan Hathaway

Incidents:

Multi-Vehicle Traffic Collision – Green Valley Rd./Steves Way

E84, C8503, B85, M85 and T85 responded to a multi-vehicle accident involving a deer. Multiple patients transported.



Remote Area Rescue –
Darrington Trail - Salmon Falls

E84 and WR84 responded to a report of a hiker down with chest pains. One victim transported by CHP H20.



Vehicle Rollover – EB Hwy 50
– Bass Lake grade

B85, M85 and E86 responded to a vehicle rollover and transported a single occupant.



Vehicle Collision – Serrano Pkwy/Vila Flor

B85, E85 and M85 responded to a report of a vehicle into a tree.
M85 transported one victim



Vehicle Rollover – Latrobe Rd./Royal Oaks Dr.

E87 Responded to the report of a vehicle accident and found one vehicle
over the side of the road, non-injury.



Significant Training:

Explorers – SCBA Operations

Engine 87 assisted with SCBA operations for the Explorers at the FTC.



Events:

E87 Station tour for overall Fire Prevention poster contest winners.



Captain Belleci working as a Strike Team Leader Trainee with Chief Moreno at the Mountain Fire in Ventura County.



C-Shift – Chief Chris Landry

Incidents:

Traffic Collision – WB Hwy 50 East of Bass Lake Rd.

E86 and B85 responded to the report of a multi-vehicle accident. M85 transferred three patients with minor injuries.



Training Update

This month crews reviewed the Active Shooter procedures to begin preparing for the upcoming multi-company drill in December with Captain Belleci. Crews also participated in the HEN nozzle demonstration at the training center to practice and evaluate different flow patterns, advancing, and nozzle pressures. Engineer candidates that were seeking remediation from the promotional engineer test scheduled different performance evaluations on apparatus to maintain acting engineer status.

Company Training:

Crews practiced Active Shooter training scenarios for the upcoming Active Shooter drill in December with Captain Belleci. Multiple crews have rotated to the CTC to train with command/control techniques focusing on residential, commercial, and vegetation fire simulations.

EMS Training:

ACLS/PALS Renewal

Mandate Training:

ACLS/PALS Renewal

Building Walk-through:

Crews completed target hazard assessments in their own first-in areas discussing tactics and strategy.



Resolution No. 2024-20
El Dorado Hills County Water District

Resolution of in Honor of
To
Board of Director & Board of Supervisor John Hidahl

WHEREAS, **PRIOR BOARD OF DIRECTOR AND BOARD OF SUPERVISOR JOHN HIDAHL** has provided loyal, dedicated, and outstanding service to the community of El Dorado Hills and the El Dorado Hills Fire Department during his 33 years of service on the El Dorado Hills County Water District Board of Directors and last eight years on the El Dorado County Board of Supervisors; and

WHEREAS, Prior Board of Director and Board of Supervisor John Hidahl brought his vast knowledge and experience in public service and Board governance; became known for his strong work ethic and his servant's heart; demonstrated the admirable characteristic of being able to approach challenging situations in an analytical manner and with a positive attitude; focused on building positive relationships and partnerships within the Department and El Dorado Hills Community; and

WHEREAS, Prior Board of Director and Board of Supervisor John Hidahl has given unselfishly of his time and interest during the years that he served the Community, County, and District, particularly with regard to his strong community advocacy, supporting policies and practices that allowed the District to have long term success, and offering his knowledge and experience to help educate others; and

WHEREAS, the El Dorado Hills County Water District extends its deepens condolences to John Hidahl's family, and will remember John for all his dedication and commitment to our Fire Department; and

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EL DORADO HILLS COUNTY WATER DISTRICT, that this Board does, on behalf of the District and all its inhabitants, express its deepest appreciation and gratitude to **PRIOR BOARD OF DIRECTOR AND BOARD OF SUPERVISOR JOHN HIDAHL**.

PASSED AND ADOPTED THIS 19th DAY OF DECEMBER 2024.

Tim White, President

ATTEST:

Jessica Braddock, Board Secretary

EL DORADO HILLS COUNTY WATER DISTRICT

EL DORADO HILLS FIRE DEPARTMENT

ORDINANCE NO. 2024-01

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE EL DORADO HILLS
COUNTY WATER DISTRICT AS FOLLOWS:

**AN ORDINANCE OF THE EL DORADO HILLS COUNTY WATER DISTRICT RELATED TO
HAZARDOUS VEGETATION MANAGEMENT ON UNIMPROVED PARCELS, AND
DECLARING CERTAIN HAZAROUS VEGETATION AND COMBUSTIBLE MATERIALS A
PUBLIC NUISANCE, AND PROVIDING FOR THE REMOVAL THEREOF.**

Be it ORDAINED by the Board of Directors of the El Dorado Hills County Water District (EDHCWD),
also known as the El Dorado Hills Fire Department:

- Section 1: **FINDINGS OF FACTS**
- Section 2: **APPLICATION OF ORDINANCE**
- Section 3: **DEFINITIONS**
- Section 4: **CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)**
- Section 5: **CLEARANCE OF HAZARDOUS VEGETATION ON UNIMPROVED PARCELS**
- Section 6: **ACCEPTABLE METHODS OF CLEARANCE**
- Section 7: **DUTY TO ABATE HAZARDOUS VEGETATION AND COMBUSTIBLE MATERIAL**
- Section 8: **CORRECTIVE ACTIONS**
- Section 9: **INSPECTIONS BY THE EL DORADO HILLS FIRE DEPARTMENT**
- Section 10: **REOCCURRING FIRE HAZARD**
- Section 11: **PENALTIES**
- Section 12: **ABATEMENT OF NUISANCE BY FIRE CODE OFFICIAL**
- Section 13: **ABATEMENT PROCEDURES**
- Section 14: **REAL ESTATE TRANSACTIONS**
- Section 15: **CONFLICT**
- Section 16: **SEVERABILITY**
- Section 17: **EFFECTIVE DATE AND PUBLICATION**

SECTION 1: **FINDINGS OF FACTS**

- 1.1 The El Dorado Hills County Water District (EDHCWD), also known as the El Dorado Hills Fire Department, is an independent water district established under Division 12, Part 2, Article 7, Section ~~30000+120~~¹ of the State Water Code; and
- 1.2 It is the intent of the Governing Board of EDHCWD that this Ordinance shall apply to an annual program for the Abatement of the growth and/or accumulation of weeds, grasses, shrubs, dormant brush, slash, tree limbs, hazardous vegetation and combustible materials on all designated Unimproved Parcels within the EDHCWD and maintenance of those parcels to prevent vegetation from growing back; and
- 1.3 All parcels within the EDHCWD have been identified and designated as being within either a State Responsibility Area (SRA) or Local Responsibility Area (LRA) Moderate, High or Very High Fire Hazard Severity Zone by the California Department of Forestry and Fire Protection (CAL FIRE) in accordance with the Fire and Resource Assessment Program (FRAP) Map; and
- 1.4 During the fire season, the EDHCWD generally has a dry, arid climate conducive to wildfires. EDHCWD has a very diverse and complex landscape, which includes dry, brush-covered, and grass-covered wildlands, mountainous areas, and other terrains which are home to many sensitive plant and animal species. Many of the EDHCWD's native and non-native plant species can be highly combustible during normal dry periods and have contributed to significant wildfires within the EDHCWD. Difficult topography, terrain, and weather conditions exacerbate the fire danger and the difficulty of fighting wildfires, and have resulted in catastrophic fire losses to life, property, and the environment; and
- 1.5 Catastrophic wildfire events pose a serious threat to the preservation of public peace, health and safety within any wildland urban interface and intermix communities. The proper implementation and enforcement of hazardous fuel regulations and landscaping requirements have been proven to reduce the impact from destructive wildfires through the mitigation of hazardous fuel conditions around homes and roadways; and
- 1.6 Wildfires with extreme fire behavior are occurring more often and growing larger in size. Eighteen (18) of the twenty (20) most destructive wildland fires in the State of California have occurred between 2002-2022. The County of El Dorado has a history of destructive wildfires which have burned within its boundaries. These include the 2007 Angora Fire, 2014 King Fire,

¹ A district may exercise any of the powers, functions, and duties which are vested in, or imposed upon, a fire protection district pursuant to the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code.

2021 Caldor Fire and the 2022 Mosquito Fire. Climate change stressors, such as increased average air temperature, precipitation variability, reduced snowpack, drought and tree mortality, will lead to an increased frequency of large wildfires that will create adverse impacts on local communities in the County of El Dorado, including both El Dorado Hills and Latrobe; and

- 1.7 Of paramount importance to the Governing Board of EDHCWD and the citizens of El Dorado Hills and Latrobe are the protection of lives and structures from the threat of wildfire, and the safety of public safety personnel during wildfires. The proper maintenance of defensible space on Unimproved Parcels benefits property owners, public safety personnel, and all citizens of both El Dorado Hills and Latrobe by dramatically increasing the likelihood that structures will survive a wildfire, provides for firefighter safety during a wildfire, and generally aids in the protection of lives, property, and the environment; and
- 1.8 The Governing Board of EDHCWD finds and declares that the uncontrolled growth and/or accumulation of weeds, grasses, hazardous vegetation and combustible materials or obstructions on sidewalks, streets, and on lands or lots within the EDHCWD is dangerous or injurious to neighboring property and the health, safety, and welfare of residents of the EDHCWD. Such growth and accumulation constitute a public nuisance in that it creates fire hazards, reduces the value of private property, promotes blight and deterioration, invites plundering, constitutes an unattractive nuisance, and creates a hazard to the health, safety, and general welfare of the public; and
- 1.9 The purpose of this Ordinance is to provide for the removal of hazardous vegetation and combustible material from around the exterior of improvements situated in the jurisdiction of the EDHCWD to reduce the potential for fire and to promote the public health, safety, and welfare of the community. It is the further purpose of this Ordinance to establish a hazardous vegetation reduction program that provides a process to identify and abate hazardous vegetation on parcels and protect the lives and property of the citizens of the EDHCWD, while at the same time protecting sensitive plant and animal species and protecting against significant erosion and sedimentation. The removal of hazardous vegetation in the areas subject to this Ordinance is recognized as an essential action homeowners and property owners can take to increase the chances that homes, structures and other property will survive a wildfire, while protecting the natural environment. Regular fuels management and modifications consistent with the requirements of this Ordinance is necessary to ensure adequate defensible space is achieved; and
- 1.10 The defensible space required by this Ordinance is necessary to significantly reduce the risk of transmission of flame or heat sufficient to ignite the structures, and there is no other feasible

mitigation measure possible to reduce the risk of ignition or spread of wildfire to structures on adjacent improved parcels.

SECTION 2: **APPLICATION OF ORDINANCE**

- 2.1 This Ordinance is enacted pursuant to the powers granted to EDHCWD concerning the abatement of hazardous vegetation and combustible material as contained within California Health & Safety Code (HSC) Sections 13861(h), 13879 and 14875 et seq., and 14930 as well as authority granted under El Dorado County Codes & Ordinances (EDCC) Chapter 8.09, California Code of Regulations Title 14, Division 1.5, Chapter 7, Subchapter 3, Section 1299.01 to .05, California Code of Regulations Title 19 §3.07 and California Code of Regulations Title 24, Part 9 (California Fire Code) Chapter 49, as amended. Additional authority for the abatement of nuisances, establishment of procedures, and establishment of real property lines through EDHCWD is provided in *applicable governing codes and regulations of the State of California*.
- 2.2 This Ordinance applies to Unimproved Properties regardless of size. The abatement of Hazardous Vegetation posing a Fire Hazard in the community shall occur in accordance with the regulations described in this Ordinance by no later than May 1st each year unless otherwise directed by the Fire Code Official. It shall be the duty of every owner, occupant, and person in control of an Unimproved Parcel of land or having an interest therein, to abate therefrom, and from all Unimproved Parcels of land, all Hazardous Vegetation, that constitutes a Fire Hazard and public nuisance which may endanger or damage neighboring property or forestland.

SECTION 3: **DEFINITIONS**

As used in this Ordinance, the following definitions shall apply:

- 3.1 **Abate or Abatement** means an act used to remove, destroy, eliminate, seize, impound, or any action taken to mitigate a public nuisance.
- 3.2 **Abatement Costs** means all costs incurred by the EDHCWD to enforce this ordinance and to abate the hazardous vegetation or combustible material on any property pursuant to this Article, including physical abatement costs, administration fees and any additional actual costs incurred for the abatement proceeding(s), including attorney's fees, if applicable.
- 3.3 **Biomass** means all green waste material generated during a fuel treatment project. Biomass includes, without limitation, all grass, weeds, vegetation, and tree trimmings.
- 3.4 **Board** means the Governing Board for the El Dorado Hills County Water District.

- 3.5 **California Fire Code (CFC)** means code provisions found within California Code of Regulations Title 24, Part 9, as amended locally by EDHCWD.
- 3.6 **Citation or Administrative Citation** means a civil citation issued pursuant to the Ordinance stating there has been a violation of one or more provisions and setting the amount of the civil penalty to be paid by the responsible party.
- 3.7 **Combustible Material** means all rubbish, litter, or material of any kind other than hazardous vegetation that is combustible and endangers the public safety by creating a fire hazard.
- 3.8 **Days** means calendar days.
- 3.9 **Defensible Space** means that area described in California Code of Regulations Title 14, Division 1.5, Chapter 7, Subchapter 3, Section 1299.02, Government Code 51182, Public Resources Code Section 4291, El Dorado County Codes & Ordinances Chapter 8.09 and as otherwise described in this Code, which is adjacent to each side of a building or Structure and must be cleared of Hazardous Vegetation, or Combustible Material, as set forth in this Ordinance.
- 3.10 **EDHCWD** means the El Dorado Hills County Water District of El Dorado County, a political subdivision of the State of California.
- 3.11 **Fire Code Official** means the fire chief or other designated authority charged with the administration and enforcement of the code, or a duly authorized representative.
- 3.12 **Fire Hazard** means any condition, arrangement, act, or omission which:
- 3.12.1 Increases, or may cause an increase of hazard or menace of fire to a greater degree than that customarily recognized as normal by persons in the public service regularly engaged in preventing, suppressing, or extinguishing fire; or
- 3.12.2 May obstruct, delay, hinder, or interfere with the operations of a fire department or the egress of occupants in the event of fire.
- 3.13 **Fire Safe Plan** means a document prepared for a specific project or development proposed for a Wildland-Urban Interface (WUI) Fire Area. It describes ways to minimize and mitigate potential for loss from wildfire exposure.
- 3.14 **Hazardous Vegetation** means any vegetation that is combustible and endangers the public safety by creating a fire hazard. Hazardous Vegetation includes material that in its natural state will readily ignite, burn, and transmit fire from native or landscape plants to any structure or other vegetation. Hazardous Vegetation includes, but is not limited to, dry grass and leaves, brush, weeds, green waste, dead or dying trees, low-hanging branches, litter, or other flammable vegetation that can create a Fire Hazard. Hazardous Vegetation shall not include a commercial agricultural crop that is being actively grown and managed by the property owner or his or her legal tenant.

- 3.15 **Heritage Tree** means any mature tree or mature stand of trees designated by the County of El Dorado as having historic or cultural significance.
- 3.16 **Improved Parcel.** Means a portion of real property of any size ~~which is located in an area primarily intended for residential uses~~, the area of which is determined by the assessor's maps and records, and which may be identified by an Assessor's Parcel Number, upon which a structure is located.
- 3.17 **Ladder Fuels** means fuels that can carry a fire vertically between or within Combustible Material or Hazardous Vegetation.
- 3.18 **Parcel** means a portion of real property of any size, the area of which is determined by the Assessor's maps and records, and which may be identified by an Assessor's Parcel Number.
- 3.19 **Real Estate Transaction** means the transfer of real property between individuals or entities.
- 3.20 **Responsible Person(s)** means an owner, tenant, occupant, lessor, manager, licensee, political subdivision, local government agency, municipality, or other person having control over a Structure or parcel of land or, to the fullest extent allowed by law, the parent or legal guardian of any person under 18 years who have done any act for which a penalty may be imposed under this Ordinance, or any other person required to comply with the provisions of the Ordinance and, any other lien holder, secured party, or other person who has properly recorded a security interest or other appropriate document evidencing an interest in the property, which has been recorded in the official records of the County.
- 3.21 **Roadway.** means a road or roadway that is any County street or road, other public road or alley, or private thoroughfare at least ten (10) feet wide that is ordinarily used for vehicular travel, open to public travel, and connects with a County road, state highway, other public road, private road or an alley which affords primary access to an abutting lot. This is a general term inclusive of all other terms such as fire lane, public street, private street, parking lot lane, and access roadway.
- 3.22 **Rubbish** includes, but is not limited to, non-putrescible Wastes, such as paper, cardboard, grass clippings, tree, or shrub trimmings, leaves and needles, wood chips used in landscaping or within five feet of a Structure, bedding, crockery, rubber tires, construction Waste and similar Waste materials.
- 3.23 **Slash** means the woody debris remaining on the ground after fuels management work: Slash includes, but is not limited to, treetops, branches, bark, chunks, cull logs, uprooted stumps, and uprooted trees.
- 3.24 **Softwood** means the wood from a conifer (such as pine, cedar, fir, or spruce) as distinguished from that of broadleaved trees.

- 3.25 **Structure** means any dwelling, house, building, or other type of combustible construction, whether or not occupied, including but not limited to a wood fence located within the Defensible Space of any other Structure.
- 3.26 **Unimproved Parcel** means a portion of land of any size, the area of which is determined by the Assessor's maps and records and may be identified by an Assessor's Parcel Number (APN) upon which no Structure is located.
- 3.27 **Vegetation** means plants considered collectively, especially those found in a particular area or habitat. For the purposes of this Ordinance any tree less than six inches in diameter is considered Vegetation.
- 3.28 **Waste** means all putrescible and non-putrescible solid, semi-solid, and liquid wastes, including residential, commercial, and municipal garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, construction, and demolition debris, discarded home and industrial appliances, manure, vegetable or animal solid and semi-solid wastes, and other discarded solid wastes and semisolid wastes.
- 3.29 **Weeds** means Vegetation growing upon streets, sidewalks, or private property, including any of the following types:
- 3.29.1 Weeds which bear seeds of a downy or wingy nature.
- 3.29.2 Sagebrush, chaparral, and any other brush or weed which attains such large growth as to become, when dry, a fire menace to adjacent improved property.
- 3.29.3 Weeds which are otherwise noxious or dangerous.
- 3.29.4 Poison oak or poison ivy when the conditions constitute a menace to public health.
- 3.29.5 Dry grass, stubble, brush, litter, or other flammable materials which endanger public safety by creating a fire hazard.
- 3.29.6 Vegetation that is not pruned or is otherwise neglected so as to attain such large growth as to become, when dry, a fire menace to adjacent property.
- 3.30 **Wildfire Risk Area** means land that is covered with grass, grain, brush or forest, whether privately or publicly owned, which is so situated or is of such inaccessible location that a fire originating upon it would present an abnormally difficult job of suppression or would result in great or unusual damage through fire or such areas designated by the Fire Code Official.

SECTION 4: **CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)**

- 4.1 The subject project is Categorically Exempt (Class 4) from provisions of CEQA, pursuant to 14 CCR section 15304.

- 4.2 The subject project is also exempt under the “common sense” exemption in 14 CCR section 15061(b)(3) because it does not involve activity that will have a significant effect on the environment.

SECTION 5: CLEARANCE OF HAZARDOUS VEGETATION ON UNIMPROVED PARCELS

- 5.1 All Hazardous Vegetation shall be removed on Unimproved Parcels that are one (1.0) acre in size or smaller.
- 5.1.1 All dry grass and other Weeds located on the Unimproved Parcel shall be removed or cut to a maximum height of two (2) inches.
- 5.1.2 Tree limbs within six (6) feet of the ground that permit fire to spread into the tree canopy and promote ember distribution shall be removed.
- 5.1.3 All downed trees, branches or woody debris smaller than eight (8) inches in diameter located on the ground shall be removed.
- 5.1.4 Slash, Rubbish and Combustible Material debris piles that can easily support fire ignition and spread shall be removed.
- 5.2 All Hazardous Vegetation shall be removed on Unimproved Parcels, or multiple contiguous parcels under the same ownership, over one-acre (1.01) in size to provide defensible space within one hundred (100) feet from Structure(s) and twenty (20) feet along roadways.
- 5.2.1 All dry grass and other Weeds located within the designated defensible space zone shall be removed or cut to a maximum height of two (2) inches.
- 5.2.2 Tree limbs within six (6) feet of the ground that permit fire to spread into the canopy and promote ember distribution shall be removed.
- 5.2.3 All downed trees, branches, or woody debris smaller than eight (8) inches in diameter located on the ground shall be removed.
- 5.2.4 Slash, Rubbish and Combustible Material debris piles that can easily support fire ignition and spread shall be removed.
- 5.2.5 Hazardous Vegetation located within twenty (20) feet of Roadways shall be removed or cut to a maximum height of two (2) inches to reduce fire spread from roadside ignition sources and to maintain emergency evacuation routes for the local community.
- Exception:* Single specimens of trees if they do not form a means of readily transmitting fire as deemed by the El Dorado Hills Fire Department.
- 5.3 All Unimproved Parcels, regardless of size, shall comply with the following requirements:

- 5.3.1 An Unimproved Parcel located within a development subject to a Fire Department approved Fire Safe Plan shall comply with the terms of that plan as required by CFC § 4903 regardless of size.
- 5.3.2 Unimproved Parcels located in areas designated by the Fire Code Official as a Wildfire Risk Area shall also be evaluated against the provisions of this Ordinance and EDCC Chapter 8.09.
- 5.3.3 Unimproved Parcels known to contain, or that the property owner believes, may contain habitat for rare, threatened or endangered plant or animal species shall contact the California Department of Fish and Wildlife at least ten (10) days in advance of vegetation management work. If the property owner is aware of any federal or state listed species then the appropriate wildlife agency shall be consulted prior to beginning work. It is possible that a permit may be required from the appropriate agencies (e.g., U.S. Fish and Wildlife Services and/or the California Department of Fish and Wildlife) prior to work beginning on the property.
- 5.3.4 Agricultural crops and active agricultural operation (e.g., farming, grazing, nursery and winegrape) lands as defined in the EDCC are exempt from meeting the regulations described in this Ordinance.
- 5.3.5 Heritage Trees are exempt from meeting the regulations described in this Ordinance.
- 5.3.6 All Slash, Rubbish, or Combustible Material debris shall be chipped or removed from the property.
- 5.3.7 The Fire Code Official may require greater clearance distances than that specified in Section 5, at their discretion, where public health safety or welfare so dictate, or where geographic, topographic or vegetation circumstances dictate.

SECTION 6: **ACCEPTABLE METHODS OF CLEARANCE**

- 6.1 **Disking.** The discs shall be set at an angle sufficient to cut the sod loose and adequately bury the growth of weeds, grass, or noxious vegetation existing at the time. Disking shall include rototilling or cultivating. Disking shall be done each time the growth exceeds six (6) inches in height.
- 6.2 **Scraping.** Area shall be scraped clear, and all debris shall be removed from the required clear area.
- 6.3 **Mowing.** Height of vegetation shall not exceed two (2) inches at completion. Mowing shall be done each time growth exceeds six (6) inches in height. Mowing shall include hand-operated weed eaters, flail, and rotary mowers.

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

6.5 **Grading.** Grading shall not take place without all appropriate permits required by the County of El Dorado.

~~6.5~~6.6 **Prescribed Grazing.** Livestock, such as sheep and goats, may be used to remove and control hazardous vegetation. Any time growth of vegetation exceeds six (6) inches height, it shall be removed by additional prescribed grazing or another acceptable method of abatement as listed above.

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SECTION 7: **DUTY TO ABATE HAZARDOUS VEGETATION AND COMBUSTIBLE MATERIALS**

7.1 Upon receipt of a notice of violation and order to abate, as discussed in Section 13, it shall be the duty of every owner, occupant and person in control of any improved or unimproved parcel of land or interest therein, which is located in the jurisdiction of EDHCWD to abate there from, and from all parcels, roadways and parkways, except for those roads maintained by the county, all Combustible Material and Hazardous Vegetation, that in the judgment of the Fire Code Official, constitutes a Fire Hazard which may endanger or damage neighboring property pursuant to the requirements of the notice of violation and order to abate received.

7.2 The property owner, occupant and person in control of the land is responsible for the abatement and vegetation management (collectively referred to as the "Responsible Person").

7.3 The Responsible Person shall also comply with all other federal, state and local laws, including environmental protection laws, and obtain permits when necessary.

SECTION 8: **CORRECTIVE ACTIONS**

8.1 After declaring a Fire Hazard pursuant to this Ordinance, the Fire Code Official may require that the Responsible Person(s) take corrective action(s) to abate the Fire Hazard. Such actions may include, but are not limited to the following:

8.1.1 Removing Hazardous Vegetation, Combustible Material, Weeds, Rubbish, or other obstructions or materials that are a fire hazard.

8.1.2 Taking specific action(s) to come into compliance with the regulations and rules that prescribe the maintenance of defensible space around structures and real property.

SECTION 9: INSPECTIONS BY THE EL DORADO HILLS FIRE DEPARTMENT

- 9.1 For the purpose of enforcing or administering this Ordinance, the Fire Code Official, may enter upon any Unimproved Parcel for the purpose of inspecting the property or for summary abatement proceedings whenever the Fire Code Official is informed, or has reasonable cause to believe, that Hazardous Vegetation or Combustible Material exists that constitute a condition dangerous or injurious to the health or welfare of persons or to the public, including the environment, and is a public nuisance, or is otherwise in violation of this Ordinance.
- 9.2 No person shall interfere with the Fire Code Official while acting in the official course and scope of their duty.

SECTION 10: REOCCURRING FIRE HAZARD

- 10.1 In the case of a parcel containing a Fire Hazard where it has been necessary for the El Dorado Hills Fire Department to Abate as a public nuisance in two consecutive years, and the Fire Hazard is seasonal or recurring, the Governing Board of EDHCWD may declare such a parcel to be a seasonal public nuisance.
- 10.2 As to such parcels constituting a seasonal Fire Hazard, the Fire Code Official may mail a notice to the Responsible Person(s) of the property at the address that appears upon the current assessment roll. The notice shall contain the information prescribed in Health and Safety Code Section 14900.6.
- 10.3 If the nuisance is not Abated by the Responsible Person(s) within the time specified, the El Dorado Hills Fire Department may proceed to Abate the property and recover costs for doing so, pursuant to Health and Safety Code sections 149001 and 14902, and as provided for in this Ordinance.

SECTION 11: PENALTIES

- 11.1 Failure to comply with the provisions described in this Ordinance may result in the issuance of an Administrative Citation by the El Dorado Hills Fire Department, or a declaration by the Board that the condition on the parcel constitute a public nuisance to be abated at the Responsible Person(s) expense.
- 11.2 Every violation of this Ordinance is punishable by:
- 11.2.1 A fine not exceeding \$100.00 for the first violation; and
 - 11.2.2 A fine not exceeding \$200.00 for the second violation within three years; and
 - 11.2.3 A fine not exceeding \$500.00 for each additional violation within three years.

- 11.3 Payment of the fine shall not excuse the failure to correct the violation nor shall it bar further enforcement action by EDHCWD.
- 11.4 All fines shall be payable to EDHCWD unless otherwise directed in the Notice of Violation and Order to Correct.
- 11.5 For all delinquent unpaid administrative fines, there shall be a penalty imposed in accordance with the provisions of this Ordinance. The delinquency date for an administrative fine shall be 30 days following the imposition of the fine or the administrative determination of the Board, whichever is later.
- 11.6 The right to and procedures for requesting an administrative hearing are detailed in Section 13.

SECTION 12: ABATEMENT OF NUISANCE BY FIRE CODE OFFICIAL

- 12.1 Any condition caused, maintained, or permitted to exist in violation of any provisions of this Ordinance may be Abated by the Fire Code Official, pursuant to the procedures set forth in Section 13.

SECTION 13: ABATEMENT PROCEDURES

- 13.1 An Initial Notice to Abate Fire Hazard and Destroy Weeds shall be sent by U.S. Mail or other approved means to all unimproved property owners of parcels by April 15th of each year.
- 13.2 If the property is still deemed a Fire Hazard on or after May 1st of each year a Final Notice to Abate Fire Hazard and Destroy Weeds will be mailed to the property owner by certified U.S. Mail. In addition to the mailed notice, the property will have one or more signs conforming with the provisions of California Health and Safety Code (HSC) §§ 14891-14894 placed on them to notify the property owner of the notice to abate this concern.
- 13.3 The property owner will have no less than ten (10) days to abate the Fire Hazard or appeal this decision to the EDHCWD board at ~~their May monthly meeting~~ a meeting noticed and held in the month of May. If the Fire Hazard has not been abated by the end of the 10-day notice, or the end of the appeal period, whichever is greater, the EDHCWD will dispatch a weed abatement contractor to abate the Fire Hazard in accordance with the provisions of this Ordinance.
- 13.4 A notice of the hearing prescribed in HSC § 14892 shall be published once in a newspaper of general circulation printed and published in the county, not less than 10 days prior to the date of the hearing.
- 13.5 The amount of the cost for abating the Fire Hazard and the amount incurred by the Fire Department in enforcing abatement shall constitute a special assessment against the property from which removal occurs and are a lien on the property for the respective assessments as described in the current EDHCWD resolution.

SECTION 14: REAL ESTATE TRANSACTIONS

- 14.1 Prior to close of any Real Estate Transaction subject to Civil Code section 1102.19 within EDHCWD, the seller of any real property must obtain documentation from the Fire Code Official that the property is in compliance with this Ordinance, [California Public Resources Code \(PRC\) 4291](#), and [El Dorado County Ordinance 5186](#) and provide that documentation to the buyer at or before the close of escrow. If documentation of compliance is not available at the time of escrow, the buyer shall obtain documentation from the Fire Code Official stating the property is in compliance with this Ordinance within ~~90~~-180 days after the close of escrow, unless otherwise approved by the Fire Code Official.

SECTION 15: CONFLICT

- 15.1 The operation of this Ordinance shall in no way change or diminish the application of other ordinances of EDHCWD dealing with like or similar matters. In any case where a provision of this Ordinance is found in conflict with a provision of any zoning, building, fire safety, or health ordinance or any other section of the EDCC, including fines, the provision which establishes the higher standard for the promotion and protection of the health and safety of the people shall prevail.
- 15.2 It is not intended by this Ordinance to repeal, abrogate, annul, or in any way impair or interfere with existing provisions of other laws or ordinances or with private restrictions placed upon property by covenant, deed, or other private agreement except those specifically repealed by this Ordinance. In cases where two or more provisions of this or any other Ordinance conflict, the most stringent or restrictive shall prevail.

SECTION 16: SEVERABILITY

- 16.1 If any Ordinance, article, subsection or subdivision thereof, provision, sentence, clause or phrase of this code, or any application thereof, is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the remaining provisions of this code, which can be given effect without the invalid portions and, therefore, such invalid portions are declared to be severable.
- 16.2 The EDHCWD hereby declares that it would have enacted this Ordinance and each of its articles, sections, subsections, or subdivisions thereof, provisions, sentences, clauses or phrases irrespective of the fact that one or more of them is declared invalid.

SECTION 17: **EFFECTIVE DATE AND PUBLICATION**

17.1 This Ordinance shall take effect thirty (30) days after its adoption. The EDHCWD Board Secretary is directed to publish this Ordinance in a newspaper of general circulation in the District. In lieu of publication of the full text of the ordinance, a summary of the ordinance may be published by the by the Board Secretary within fifteen (15) days after its passage and a certified copy shall be posted in the office of the EDHCWD pursuant to *Government Code Section 36933(c) (1)*.

17.2 The above Ordinance was introduced at a meeting of the Board of Directors of the EDHCWD on { }, and it was then read for the first time. A public hearing was set for the Ordinance to be read for the second time on { } and approved by the following vote:

PASSED AND ADOPTED by the Board of Directors of the EDHCWD this, ____day of _____, 202~~4~~³.

AYES:

NOES:

ABSENT:

ABSTAIN:

~~John Girardo~~Tim White, Board
President

ATTEST:

Jessica Braddock, Board Secretary

EL DORADO HILLS COUNTY WATER DISTRICT
EL DORADO HILLS FIRE DEPARTMENT
ORDINANCE NO. 2024-01

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE EL DORADO HILLS
COUNTY WATER DISTRICT AS FOLLOWS:

**AN ORDINANCE OF THE EL DORADO HILLS COUNTY WATER DISTRICT RELATED TO
HAZARDOUS VEGETATION MANAGEMENT ON UNIMPROVED PARCELS, AND
DECLARING CERTAIN HAZAROUS VEGETATION AND COMBUSTIBLE MATERIALS A
PUBLIC NUISANCE, AND PROVIDING FOR THE REMOVAL THEREOF.**

Be it ORDAINED by the Board of Directors of the El Dorado Hills County Water District (EDHCWD),
also known as the El Dorado Hills Fire Department:

- Section 1: **FINDINGS OF FACTS**
- Section 2: **APPLICATION OF ORDINANCE**
- Section 3: **DEFINITIONS**
- Section 4: **CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)**
- Section 5: **CLEARANCE OF HAZARDOUS VEGETATION ON UNIMPROVED PARCELS**
- Section 6: **ACCEPTABLE METHODS OF CLEARANCE**
- Section 7: **DUTY TO ABATE HAZARDOUS VEGETATION AND COMBUSTIBLE MATERIAL**
- Section 8: **CORRECTIVE ACTIONS**
- Section 9: **INSPECTIONS BY THE EL DORADO HILLS FIRE DEPARTMENT**
- Section 10: **REOCCURRING FIRE HAZARD**
- Section 11: **PENALTIES**
- Section 12: **ABATEMENT OF NUISANCE BY FIRE CODE OFFICIAL**
- Section 13: **ABATEMENT PROCEDURES**
- Section 14: **REAL ESTATE TRANSACTIONS**
- Section 15: **CONFLICT**
- Section 16: **SEVERABILITY**
- Section 17: **EFFECTIVE DATE AND PUBLICATION**

SECTION 1: **FINDINGS OF FACTS**

- 1.1 The El Dorado Hills County Water District (EDHCWD), also known as the El Dorado Hills Fire Department, is an independent water district established under Division 12, Part 2, Article 7, Section 30000¹ of the State Water Code; and
- 1.2 It is the intent of the Governing Board of EDHCWD that this Ordinance shall apply to an annual program for the Abatement of the growth and/or accumulation of weeds, grasses, shrubs, dormant brush, slash, tree limbs, hazardous vegetation and combustible materials on all designated Unimproved Parcels within the EDHCWD and maintenance of those parcels to prevent vegetation from growing back; and
- 1.3 All parcels within the EDHCWD have been identified and designated as being within either a State Responsibility Area (SRA) or Local Responsibility Area (LRA) Moderate, High or Very High Fire Hazard Severity Zone by the California Department of Forestry and Fire Protection (CAL FIRE) in accordance with the Fire and Resource Assessment Program (FRAP) Map; and
- 1.4 During the fire season, the EDHCWD generally has a dry, arid climate conducive to wildfires. EDHCWD has a very diverse and complex landscape, which includes dry, brush-covered, and grass-covered wildlands, mountainous areas, and other terrains which are home to many sensitive plant and animal species. Many of the EDHCWD's native and non-native plant species can be highly combustible during normal dry periods and have contributed to significant wildfires within the EDHCWD. Difficult topography, terrain, and weather conditions exacerbate the fire danger and the difficulty of fighting wildfires, and have resulted in catastrophic fire losses to life, property, and the environment; and
- 1.5 Catastrophic wildfire events pose a serious threat to the preservation of public peace, health and safety within any wildland urban interface and intermix communities. The proper implementation and enforcement of hazardous fuel regulations and landscaping requirements have been proven to reduce the impact from destructive wildfires through the mitigation of hazardous fuel conditions around homes and roadways; and
- 1.6 Wildfires with extreme fire behavior are occurring more often and growing larger in size. Eighteen (18) of the twenty (20) most destructive wildland fires in the State of California have occurred between 2002-2022. The County of El Dorado has a history of destructive wildfires which have burned within its boundaries. These include the 2007 Angora Fire, 2014 King Fire,

¹ A district may exercise any of the powers, functions, and duties which are vested in, or imposed upon, a fire protection district pursuant to the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code.

2021 Caldor Fire and the 2022 Mosquito Fire. Climate change stressors, such as increased average air temperature, precipitation variability, reduced snowpack, drought and tree mortality, will lead to an increased frequency of large wildfires that will create adverse impacts on local communities in the County of El Dorado, including both El Dorado Hills and Latrobe; and

- 1.7 Of paramount importance to the Governing Board of EDHCWD and the citizens of El Dorado Hills and Latrobe are the protection of lives and structures from the threat of wildfire, and the safety of public safety personnel during wildfires. The proper maintenance of defensible space on Unimproved Parcels benefits property owners, public safety personnel, and all citizens of both El Dorado Hills and Latrobe by dramatically increasing the likelihood that structures will survive a wildfire, provides for firefighter safety during a wildfire, and generally aids in the protection of lives, property, and the environment; and
- 1.8 The Governing Board of EDHCWD finds and declares that the uncontrolled growth and/or accumulation of weeds, grasses, hazardous vegetation and combustible materials or obstructions on sidewalks, streets, and on lands or lots within the EDHCWD is dangerous or injurious to neighboring property and the health, safety, and welfare of residents of the EDHCWD. Such growth and accumulation constitute a public nuisance in that it creates fire hazards, reduces the value of private property, promotes blight and deterioration, invites plundering, constitutes an unattractive nuisance, and creates a hazard to the health, safety, and general welfare of the public; and
- 1.9 The purpose of this Ordinance is to provide for the removal of hazardous vegetation and combustible material from around the exterior of improvements situated in the jurisdiction of the EDHCWD to reduce the potential for fire and to promote the public health, safety, and welfare of the community. It is the further purpose of this Ordinance to establish a hazardous vegetation reduction program that provides a process to identify and abate hazardous vegetation on parcels and protect the lives and property of the citizens of the EDHCWD, while at the same time protecting sensitive plant and animal species and protecting against significant erosion and sedimentation. The removal of hazardous vegetation in the areas subject to this Ordinance is recognized as an essential action homeowners and property owners can take to increase the chances that homes, structures and other property will survive a wildfire, while protecting the natural environment. Regular fuels management and modifications consistent with the requirements of this Ordinance is necessary to ensure adequate defensible space is achieved; and
- 1.10 The defensible space required by this Ordinance is necessary to significantly reduce the risk of transmission of flame or heat sufficient to ignite the structures, and there is no other feasible

mitigation measure possible to reduce the risk of ignition or spread of wildfire to structures on adjacent improved parcels.

SECTION 2: **APPLICATION OF ORDINANCE**

- 2.1 This Ordinance is enacted pursuant to the powers granted to EDHCWD concerning the abatement of hazardous vegetation and combustible material as contained within California Health & Safety Code (HSC) Sections 13861(h), 13879 and 14875 et seq., and 14930 as well as authority granted under El Dorado County Codes & Ordinances (EDCC) Chapter 8.09, California Code of Regulations Title 14, Division 1.5, Chapter 7, Subchapter 3, Section 1299.01 to .05, California Code of Regulations Title 19 §3.07 and California Code of Regulations Title 24, Part 9 (California Fire Code) Chapter 49, as amended. Additional authority for the abatement of nuisances, establishment of procedures, and establishment of real property lines through EDHCWD is provided in *applicable governing codes and regulations of the State of California*.
- 2.2 This Ordinance applies to Unimproved Properties regardless of size. The abatement of Hazardous Vegetation posing a Fire Hazard in the community shall occur in accordance with the regulations described in this Ordinance by no later than May 1st each year unless otherwise directed by the Fire Code Official. It shall be the duty of every owner, occupant, and person in control of an Unimproved Parcel of land or having an interest therein, to abate therefrom, and from all Unimproved Parcels of land, all Hazardous Vegetation, that constitutes a Fire Hazard and public nuisance which may endanger or damage neighboring property or forestland.

SECTION 3: **DEFINITIONS**

As used in this Ordinance, the following definitions shall apply:

- 3.1 **Abate or Abatement** means an act used to remove, destroy, eliminate, seize, impound, or any action taken to mitigate a public nuisance.
- 3.2 **Abatement Costs** means all costs incurred by the EDHCWD to enforce this ordinance and to abate the hazardous vegetation or combustible material on any property pursuant to this Article, including physical abatement costs, administration fees and any additional actual costs incurred for the abatement proceeding(s), including attorney's fees, if applicable.
- 3.3 **Biomass** means all green waste material generated during a fuel treatment project. Biomass includes, without limitation, all grass, weeds, vegetation, and tree trimmings.
- 3.4 **Board** means the Governing Board for the El Dorado Hills County Water District.

- 3.5 **California Fire Code (CFC)** means code provisions found within California Code of Regulations Title 24, Part 9, as amended locally by EDHCWD.
- 3.6 **Citation or Administrative Citation** means a civil citation issued pursuant to the Ordinance stating there has been a violation of one or more provisions and setting the amount of the civil penalty to be paid by the responsible party.
- 3.7 **Combustible Material** means all rubbish, litter, or material of any kind other than hazardous vegetation that is combustible and endangers the public safety by creating a fire hazard.
- 3.8 **Days** means calendar days.
- 3.9 **Defensible Space** means that area described in California Code of Regulations Title 14, Division 1.5, Chapter 7, Subchapter 3, Section 1299.02, Government Code 51182, Public Resources Code Section 4291, El Dorado County Codes & Ordinances Chapter 8.09 and as otherwise described in this Code, which is adjacent to each side of a building or Structure and must be cleared of Hazardous Vegetation, or Combustible Material, as set forth in this Ordinance.
- 3.10 **EDHCWD** means the El Dorado Hills County Water District of El Dorado County, a political subdivision of the State of California.
- 3.11 **Fire Code Official** means the fire chief or other designated authority charged with the administration and enforcement of the code, or a duly authorized representative.
- 3.12 **Fire Hazard** means any condition, arrangement, act, or omission which:
- 3.12.1 Increases, or may cause an increase of hazard or menace of fire to a greater degree than that customarily recognized as normal by persons in the public service regularly engaged in preventing, suppressing, or extinguishing fire; or
- 3.12.2 May obstruct, delay, hinder, or interfere with the operations of a fire department or the egress of occupants in the event of fire.
- 3.13 **Fire Safe Plan** means a document prepared for a specific project or development proposed for a Wildland-Urban Interface (WUI) Fire Area. It describes ways to minimize and mitigate potential for loss from wildfire exposure.
- 3.14 **Hazardous Vegetation** means any vegetation that is combustible and endangers the public safety by creating a fire hazard. Hazardous Vegetation includes material that in its natural state will readily ignite, burn, and transmit fire from native or landscape plants to any structure or other vegetation. Hazardous Vegetation includes, but is not limited to, dry grass and leaves, brush, weeds, green waste, dead or dying trees, low-hanging branches, litter, or other flammable vegetation that can create a Fire Hazard. Hazardous Vegetation shall not include a commercial agricultural crop that is being actively grown and managed by the property owner or his or her legal tenant.

- 3.15 **Heritage Tree** means any mature tree or mature stand of trees designated by the County of El Dorado as having historic or cultural significance.
- 3.16 **Improved Parcel.** Means a portion of real property of any size, the area of which is determined by the assessor's maps and records, and which may be identified by an Assessor's Parcel Number, upon which a structure is located.
- 3.17 **Ladder Fuels** means fuels that can carry a fire vertically between or within Combustible Material or Hazardous Vegetation.
- 3.18 **Parcel** means a portion of real property of any size, the area of which is determined by the Assessor's maps and records, and which may be identified by an Assessor's Parcel Number.
- 3.19 **Real Estate Transaction** means the transfer of real property between individuals or entities.
- 3.20 **Responsible Person(s)** means an owner, tenant, occupant, lessor, manager, licensee, political subdivision, local government agency, municipality, or other person having control over a Structure or parcel of land or, to the fullest extent allowed by law, the parent or legal guardian of any person under 18 years who have done any act for which a penalty may be imposed under this Ordinance, or any other person required to comply with the provisions of the Ordinance and, any other lien holder, secured party, or other person who has properly recorded a security interest or other appropriate document evidencing an interest in the property, which has been recorded in the official records of the County.
- 3.21 **Roadway.** means a road or roadway that is any County street or road, other public road or alley, or private thoroughfare at least ten (10) feet wide that is ordinarily used for vehicular travel, open to public travel, and connects with a County road, state highway, other public road, private road or an alley which affords primary access to an abutting lot. This is a general term inclusive of all other terms such as fire lane, public street, private street, parking lot lane, and access roadway.
- 3.22 **Rubbish** includes, but is not limited to, non-putrescible Wastes, such as paper, cardboard, grass clippings, tree, or shrub trimmings, leaves and needles, wood chips used in landscaping or within five feet of a Structure, bedding, crockery, rubber tires, construction Waste and similar Waste materials.
- 3.23 **Slash** means the woody debris remaining on the ground after fuels management work: Slash includes, but is not limited to, treetops, branches, bark, chunks, cull logs, uprooted stumps, and uprooted trees.
- 3.24 **Softwood** means the wood from a conifer (such as pine, cedar, fir, or spruce) as distinguished from that of broadleaved trees.

- 3.25 **Structure** means any dwelling, house, building, or other type of combustible construction, whether or not occupied, including but not limited to a wood fence located within the Defensible Space of any other Structure.
- 3.26 **Unimproved Parcel** means a portion of land of any size, the area of which is determined by the Assessor's maps and records and may be identified by an Assessor's Parcel Number (APN) upon which no Structure is located.
- 3.27 **Vegetation** means plants considered collectively, especially those found in a particular area or habitat. For the purposes of this Ordinance any tree less than six inches in diameter is considered Vegetation.
- 3.28 **Waste** means all putrescible and non-putrescible solid, semi-solid, and liquid wastes, including residential, commercial, and municipal garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, construction, and demolition debris, discarded home and industrial appliances, manure, vegetable or animal solid and semi-solid wastes, and other discarded solid wastes and semisolid wastes.
- 3.29 **Weeds** means Vegetation growing upon streets, sidewalks, or private property, including any of the following types:
- 3.29.1 Weeds which bear seeds of a downy or wingy nature.
 - 3.29.2 Sagebrush, chaparral, and any other brush or weed which attains such large growth as to become, when dry, a fire menace to adjacent improved property.
 - 3.29.3 Weeds which are otherwise noxious or dangerous.
 - 3.29.4 Poison oak or poison ivy when the conditions constitute a menace to public health.
 - 3.29.5 Dry grass, stubble, brush, litter, or other flammable materials which endanger public safety by creating a fire hazard.
 - 3.29.6 Vegetation that is not pruned or is otherwise neglected so as to attain such large growth as to become, when dry, a fire menace to adjacent property.
- 3.30 **Wildfire Risk Area** means land that is covered with grass, grain, brush or forest, whether privately or publicly owned, which is so situated or is of such inaccessible location that a fire originating upon it would present an abnormally difficult job of suppression or would result in great or unusual damage through fire or such areas designated by the Fire Code Official.

SECTION 4: **CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)**

- 4.1 The subject project is Categorically Exempt (Class 4) from provisions of CEQA, pursuant to 14 CCR section 15304.

- 4.2 The subject project is also exempt under the “common sense” exemption in 14 CCR section 15061(b)(3) because it does not involve activity that will have a significant effect on the environment.

SECTION 5: CLEARANCE OF HAZARDOUS VEGETATION ON UNIMPROVED PARCELS

- 5.1 All Hazardous Vegetation shall be removed on Unimproved Parcels that are one (1.0) acre in size or smaller.
- 5.1.1 All dry grass and other Weeds located on the Unimproved Parcel shall be removed or cut to a maximum height of two (2) inches.
- 5.1.2 Tree limbs within six (6) feet of the ground that permit fire to spread into the tree canopy and promote ember distribution shall be removed.
- 5.1.3 All downed trees, branches or woody debris smaller than eight (8) inches in diameter located on the ground shall be removed.
- 5.1.4 Slash, Rubbish and Combustible Material debris piles that can easily support fire ignition and spread shall be removed.
- 5.2 All Hazardous Vegetation shall be removed on Unimproved Parcels, or multiple contiguous parcels under the same ownership, over one-acre (1.01) in size to provide defensible space within one hundred (100) feet from Structure(s) and twenty (20) feet along roadways.
- 5.2.1 All dry grass and other Weeds located within the designated defensible space zone shall be removed or cut to a maximum height of two (2) inches.
- 5.2.2 Tree limbs within six (6) feet of the ground that permit fire to spread into the canopy and promote ember distribution shall be removed.
- 5.2.3 All downed trees, branches, or woody debris smaller than eight (8) inches in diameter located on the ground shall be removed.
- 5.2.4 Slash, Rubbish and Combustible Material debris piles that can easily support fire ignition and spread shall be removed.
- 5.2.5 Hazardous Vegetation located within twenty (20) feet of Roadways shall be removed or cut to a maximum height of two (2) inches to reduce fire spread from roadside ignition sources and to maintain emergency evacuation routes for the local community.
- Exception:* Single specimens of trees if they do not form a means of readily transmitting fire as deemed by the El Dorado Hills Fire Department.
- 5.3 All Unimproved Parcels, regardless of size, shall comply with the following requirements:

- 5.3.1 An Unimproved Parcel located within a development subject to a Fire Department approved Fire Safe Plan shall comply with the terms of that plan as required by CFC § 4903 regardless of size.
- 5.3.2 Unimproved Parcels located in areas designated by the Fire Code Official as a Wildfire Risk Area shall also be evaluated against the provisions of this Ordinance and EDCC Chapter 8.09.
- 5.3.3 Unimproved Parcels known to contain, or that the property owner believes, may contain habitat for rare, threatened or endangered plant or animal species shall contact the California Department of Fish and Wildlife at least ten (10) days in advance of vegetation management work. If the property owner is aware of any federal or state listed species then the appropriate wildlife agency shall be consulted prior to beginning work. It is possible that a permit may be required from the appropriate agencies (e.g., U.S. Fish and Wildlife Services and/or the California Department of Fish and Wildlife) prior to work beginning on the property.
- 5.3.4 Agricultural crops and active agricultural operation (e.g., farming, grazing, nursery and winegrape) lands as defined in the EDCC are exempt from meeting the regulations described in this Ordinance.
- 5.3.5 Heritage Trees are exempt from meeting the regulations described in this Ordinance.
- 5.3.6 All Slash, Rubbish, or Combustible Material debris shall be chipped or removed from the property.
- 5.3.7 The Fire Code Official may require greater clearance distances than that specified in Section 5, at their discretion, where public health safety or welfare so dictate, or where geographic, topographic or vegetation circumstances dictate.

SECTION 6: ACCEPTABLE METHODS OF CLEARANCE

- 6.1 **Disking.** The discs shall be set at an angle sufficient to cut the sod loose and adequately bury the growth of weeds, grass, or noxious vegetation existing at the time. Disking shall include rototilling or cultivating. Disking shall be done each time the growth exceeds six (6) inches in height.
- 6.2 **Scraping.** Area shall be scraped clear, and all debris shall be removed from the required clear area.
- 6.3 **Mowing.** Height of vegetation shall not exceed two (2) inches at completion. Mowing shall be done each time growth exceeds six (6) inches in height. Mowing shall include hand-operated weed eaters, flail, and rotary mowers.

- 6.4 **Spraying.** If sprays or pre-emergent are utilized prior to growth of vegetation, preventing growth of vegetation, then this will be an acceptable method of abatement. Any time growth of vegetation exceeds six (6) inches height, it shall be removed by another acceptable method of abatement.
- 6.5 **Grading.** Grading shall not take place without all appropriate permits required by the County of El Dorado.
- 6.6 **Prescribed Grazing.** Livestock, such as sheep and goats, may be used to remove and control hazardous vegetation. Any time growth of vegetation exceeds six (6) inches height, it shall be removed by additional prescribed grazing or another acceptable method of abatement as listed above.

SECTION 7: **DUTY TO ABATE HAZARDOUS VEGETATION AND COMBUSTIBLE MATERIALS**

- 7.1 Upon receipt of a notice of violation and order to abate, as discussed in Section 13, it shall be the duty of every owner, occupant and person in control of any improved or unimproved parcel of land or interest therein, which is located in the jurisdiction of EDHCWD to abate there from, and from all parcels, roadways and parkways, except for those roads maintained by the county, all Combustible Material and Hazardous Vegetation, that in the judgment of the Fire Code Official, constitutes a Fire Hazard which may endanger or damage neighboring property pursuant to the requirements of the notice of violation and order to abate received.
- 7.2 The property owner, occupant and person in control of the land is responsible for the abatement and vegetation management (collectively referred to as the “Responsible Person”).
- 7.3 The Responsible Person shall also comply with all other federal, state and local laws, including environmental protection laws, and obtain permits when necessary.

SECTION 8: **CORRECTIVE ACTIONS**

- 8.1 After declaring a Fire Hazard pursuant to this Ordinance, the Fire Code Official may require that the Responsible Person(s) take corrective action(s) to abate the Fire Hazard. Such actions may include, but are not limited to the following:
- 8.1.1 Removing Hazardous Vegetation, Combustible Material, Weeds, Rubbish, or other obstructions or materials that are a fire hazard.
- 8.1.2 Taking specific action(s) to come into compliance with the regulations and rules that prescribe the maintenance of defensible space around structures and real property.

SECTION 9: INSPECTIONS BY THE EL DORADO HILLS FIRE DEPARTMENT

- 9.1 For the purpose of enforcing or administering this Ordinance, the Fire Code Official, may enter upon any Unimproved Parcel for the purpose of inspecting the property or for summary abatement proceedings whenever the Fire Code Official is informed, or has reasonable cause to believe, that Hazardous Vegetation or Combustible Material exists that constitute a condition dangerous or injurious to the health or welfare of persons or to the public, including the environment, and is a public nuisance, or is otherwise in violation of this Ordinance.
- 9.2 No person shall interfere with the Fire Code Official while acting in the official course and scope of their duty.

SECTION 10: REOCCURRING FIRE HAZARD

- 10.1 In the case of a parcel containing a Fire Hazard where it has been necessary for the El Dorado Hills Fire Department to Abate as a public nuisance in two consecutive years, and the Fire Hazard is seasonal or recurring, the Governing Board of EDHCWD may declare such a parcel to be a seasonal public nuisance.
- 10.2 As to such parcels constituting a seasonal Fire Hazard, the Fire Code Official may mail a notice to the Responsible Person(s) of the property at the address that appears upon the current assessment roll. The notice shall contain the information prescribed in Health and Safety Code Section 14900.6.
- 10.3 If the nuisance is not Abated by the Responsible Person(s) within the time specified, the El Dorado Hills Fire Department may proceed to Abate the property and recover costs for doing so, pursuant to Health and Safety Code sections 149001 and 14902, and as provided for in this Ordinance.

SECTION 11: PENALTIES

- 11.1 Failure to comply with the provisions described in this Ordinance may result in the issuance of an Administrative Citation by the El Dorado Hills Fire Department, or a declaration by the Board that the condition on the parcel constitute a public nuisance to be abated at the Responsible Person(s) expense.
- 11.2 Every violation of this Ordinance is punishable by:
- 11.2.1 A fine not exceeding \$100.00 for the first violation; and
 - 11.2.2 A fine not exceeding \$200.00 for the second violation within three years; and
 - 11.2.3 A fine not exceeding \$500.00 for each additional violation within three years.

- 11.3 Payment of the fine shall not excuse the failure to correct the violation nor shall it bar further enforcement action by EDHCWD.
- 11.4 All fines shall be payable to EDHCWD unless otherwise directed in the Notice of Violation and Order to Correct.
- 11.5 For all delinquent unpaid administrative fines, there shall be a penalty imposed in accordance with the provisions of this Ordinance. The delinquency date for an administrative fine shall be 30 days following the imposition of the fine or the administrative determination of the Board, whichever is later.
- 11.6 The right to and procedures for requesting an administrative hearing are detailed in Section 13.

SECTION 12: ABATEMENT OF NUISANCE BY FIRE CODE OFFICIAL

- 12.1 Any condition caused, maintained, or permitted to exist in violation of any provisions of this Ordinance may be Abated by the Fire Code Official, pursuant to the procedures set forth in Section 13.

SECTION 13: ABATEMENT PROCEDURES

- 13.1 An Initial Notice to Abate Fire Hazard and Destroy Weeds shall be sent by U.S. Mail or other approved means to all unimproved property owners of parcels by April 15th of each year.
- 13.2 If the property is still deemed a Fire Hazard on or after May 1st of each year a Final Notice to Abate Fire Hazard and Destroy Weeds will be mailed to the property owner by certified U.S. Mail. In addition to the mailed notice, the property will have one or more signs conforming with the provisions of California Health and Safety Code (HSC) §§ 14891-14894 placed on them to notify the property owner of the notice to abate this concern.
- 13.3 The property owner will have no less than ten (10) days to abate the Fire Hazard or appeal this decision to the EDHCWD board at a meeting noticed and held in the month of May. If the Fire Hazard has not been abated by the end of the 10-day notice, or the end of the appeal period, whichever is greater, the EDHCWD will dispatch a weed abatement contractor to abate the Fire Hazard in accordance with the provisions of this Ordinance.
- 13.4 A notice of the hearing prescribed in HSC § 14892 shall be published once in a newspaper of general circulation printed and published in the county, not less than 10 days prior to the date of the hearing.
- 13.5 The amount of the cost for abating the Fire Hazard and the amount incurred by the Fire Department in enforcing abatement shall constitute a special assessment against the property from which removal occurs and are a lien on the property for the respective assessments as described in the current EDHCWD resolution.

SECTION 14: REAL ESTATE TRANSACTIONS

- 14.1 Prior to close of any Real Estate Transaction subject to Civil Code section 1102.19 within EDHCWD, the seller of any real property must obtain documentation from the Fire Code Official that the property is in compliance with this Ordinance, California Public Resources Code (PRC) 4291, and El Dorado County Ordinance 5186 and provide that documentation to the buyer at or before the close of escrow. If documentation of compliance is not available at the time of escrow, the buyer shall obtain documentation from the Fire Code Official stating the property is in compliance with this Ordinance within 180 days after the close of escrow, unless otherwise approved by the Fire Code Official.

SECTION 15: CONFLICT

- 15.1 The operation of this Ordinance shall in no way change or diminish the application of other ordinances of EDHCWD dealing with like or similar matters. In any case where a provision of this Ordinance is found in conflict with a provision of any zoning, building, fire safety, or health ordinance or any other section of the EDCC, including fines, the provision which establishes the higher standard for the promotion and protection of the health and safety of the people shall prevail.
- 15.2 It is not intended by this Ordinance to repeal, abrogate, annul, or in any way impair or interfere with existing provisions of other laws or ordinances or with private restrictions placed upon property by covenant, deed, or other private agreement except those specifically repealed by this Ordinance. In cases where two or more provisions of this or any other Ordinance conflict, the most stringent or restrictive shall prevail.

SECTION 16: SEVERABILITY

- 16.1 If any Ordinance, article, subsection or subdivision thereof, provision, sentence, clause or phrase of this code, or any application thereof, is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the remaining provisions of this code, which can be given effect without the invalid portions and, therefore, such invalid portions are declared to be severable.
- 16.2 The EDHCWD hereby declares that it would have enacted this Ordinance and each of its articles, sections, subsections, or subdivisions thereof, provisions, sentences, clauses or phrases irrespective of the fact that one or more of them is declared invalid.

SECTION 17: **EFFECTIVE DATE AND PUBLICATION**

17.1 This Ordinance shall take effect thirty (30) days after its adoption. The EDHCWD Board Secretary is directed to publish this Ordinance in a newspaper of general circulation in the District. In lieu of publication of the full text of the ordinance, a summary of the ordinance may be published by the by the Board Secretary within fifteen (15) days after its passage and a certified copy shall be posted in the office of the EDHCWD pursuant to *Government Code Section 36933(c) (1)*.

17.2 The above Ordinance was introduced at a meeting of the Board of Directors of the EDHCWD on { }, and it was then read for the first time. A public hearing was set for the Ordinance to be read for the second time on { } and approved by the following vote:

PASSED AND ADOPTED by the Board of Directors of the EDHCWD this, _____day of _____, 2024.

AYES:

NOES:

ABSENT:

ABSTAIN:

Tim White, Board President

ATTEST:

Jessica Braddock, Board Secretary



El Dorado Hills Fire Department

1050 Wilson Blvd. • El Dorado Hills, CA 95762 • Phone (916) 933-6623 • Fax (916) 933-5983

DATE: December 19, 2024

TO: Board of Directors

AGENDA ITEM: Item XVI-A

SUBJECT: Temporary Suspension of OES Agreement for Services

TOPIC

Staff requests Board authorization to acknowledge the temporary suspension of the OES Agreement for Services, retroactive to December 10, 2024.

SUMMARY

On November 25, 2024, Fire Chief Johnson announced that he will not be renewing his contract effective December 31, 2024. On December 9, 2024, the EDH Fire Board of Directors acted on the appointment of Deputy Chief Lilienthal as Interim Fire Chief effective January 1, 2025.

Chief Lilienthal was directed to transition with Chief Johnson on December 10, 2024.

The El Dorado County Sheriff's Office (EDSO) is mutually agreeable to allow the OES Agreement for Services to be temporarily suspended while both parties work on options for filling the vacancy in OES created by Chief Lilienthal.

FISCAL IMPACT

The current OES Agreement for FY 2024-2025 calls for a payment to EDH Fire of \$210,000. EDHFD will not bill EDSO for the time period that the position is left unfilled. For each month the position is unfilled, the loss will be \$17,500 in revenue. However, the savings created by the retirement of Fire Chief Johnson will more than cover this loss in revenue.

RECOMMENDATION

Staff recommends the Board acknowledge the temporary suspension of the OES Agreement for Services, retroactive to December 10, 2024.

Submitted by:

Michael Lilienthal

Michael Lilienthal
Interim Fire Chief

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

Side Letter Agreement #2 - Limited-Term Vacancies Arising from Department's Contract with County OES

THIS SIDE LETTER TO THE MEMORANDUM OF UNDERSTANDING (MOU) between the El Dorado Hills Professional Firefighters Local 3604 (EDHPFF) and representatives of the El Dorado Hills County Water District, alternatively referred to as El Dorado Hills Fire Department (Department), for the period of July 1, 2023 – June 30, 2025, referred to herein as “**Side Letter #2**”, is made and entered into and effective this 19th day of December 2023.

WHEREAS, El Dorado Hills Professional Firefighters, IAFF, Local 3604 (“Local 3604”) is the exclusively recognized bargaining representative for employees of the El Dorado Hills County Water District, also known as the El Dorado Hills Fire Department (“Department”), in the positions of Battalion Chief, Captain/Paramedic, Captain, Engineer/Paramedic, Engineer, Firefighter/Paramedic, and Paramedic;

WHEREAS the Department and the County of El Dorado (“County”) have entered into an Agreement for Services (“OES contract”), expiring on June 30, 2027, whereunder the Department has assigned a Deputy Chief to provide special services under contract to the County’s Office of Emergency Services (“OES assignment”);

WHEREAS the OES assignment has resulted in a limited-term vacancy in the Deputy Chief position which the Department is currently backfilling with a temporary appointment;

WHEREAS the Deputy Chief in the OES assignment may to return to his regular Deputy Chief assignment at the expiration or termination of the OES contract;

WHEREAS the Department and Local 3604 have a mutual interest in ensuring that the OES assignment and its expiration does not result in current Department employees being laid off, demoted, or otherwise displaced to a position lower than the one they held at the time the OES assignment began;

WHEREAS the Department and Local 3604 currently have in effect a collectively bargained Memorandum of Understanding (“MOU”) with a term commencing July 1, 2023, and ending June 30, 2025;

WHEREAS the Department and Local 3604 have met and conferred in good faith pursuant to their mutual obligations under the Meyers-Milias-Brown Act;

NOW THEREFORE, the Department and Local 3604 hereby agree as follows:

1. The Department’s Board of Directors has approved an additional Deputy Chief position in the Department’s budget on November 16, 2023, and the Department:
 - a. Shall fill said position by temporarily appointing one of the Department’s existing Battalion Chiefs on a limited term basis; and
 - b. Shall fill each vacancy resulting from the internal limited term appointment under paragraph 1.a. or this paragraph by internal promotion from the next lower job classification.

Side Letter Agreement #2 - Limited-Term Vacancies Arising from Department's Contract with County OES

2. First preference for any of the promotions referenced in paragraph 1.b shall go to employees who are currently serving in a limited term appointment for the position in question.
3. Should the OES contract expire or terminate and the return of the absent Deputy Chief from the OES assignment, the Department may choose to eliminate one Deputy Chief position from the Department's budget and the Battalion Chief that was temporarily assigned to the vacant Deputy Chief position under 1.a. will return to his position as a Battalion Chief. The Department will implement layoff "bump-back" procedures for one Battalion Chief. Local 3604 acknowledges that Deputy Chiefs are not part of the represented bargaining unit; that the Department has sole discretion over whether to eliminate a Deputy Chief position; and that this paragraph is included herein for context only.
4. In the event the Battalion Chief that was temporarily assigned to the vacant Deputy Chief position under paragraph 1.a., as mentioned in paragraph 3, returns to his position as a Battalion Chief, the Department will lay off one employee from the position of Battalion Chief. Any such layoff from lower-paying job classifications represented by Local 3604 shall be in inverse order based on time in classification (i.e. date of promotion), not overall seniority (i.e. original hire date).
 - a. An employee displaced as a result of the Battalion Chief returning to his position after the conclusion of his limited term appointment to Deputy Chief (including indirectly through the voluntary demotion of another displaced employee) shall also have the right to voluntarily demote to a previously held position, if any.
 - b. This provision shall apply notwithstanding any provisions to the contrary in Article V and Article XIV of the MOU.
 - c. The intent of this provision is to ensure that the employees who were initially promoted because of the OES assignment (under paragraph 1.b. of this Agreement) do not displace employees who already held the promoted position at the time of the OES assignment but who may have shorter overall seniority.
 - d. This provision shall apply only to a layoff or demotion directly resulting from the expiration or termination of the Department's contract with the County OES and the end of the OES assignment. For any other layoff or reduction in force, whether during or after the term of the OES assignment, the provisions in the MOU shall prevail.
5. The parties acknowledge and agree that by negotiating this agreement, the parties have satisfied their obligation to meet and confer over the vacancies created by the OES assignment and the impacts of the potential layoffs outlined in section 4 of this agreement. Both parties hereby voluntarily and unqualifiedly waives any right to negotiate further over the specific matters covered herein.
6. Effective term:
 - a. This agreement shall remain in effect until the expiration or termination of the OES contract, the end of the OES assignment, and the completion of any layoffs and voluntary demotions that follow as a result, regardless of whether the parties' current MOU may have expired in the meantime.

Side Letter Agreement #2 - Limited-Term Vacancies Arising from Department's Contract with County OES


In witness whereof, the parties hereto have caused this MOU to be executed by affixing their signatures below.

DISTRICT:

EL DORADO HILLS COUNTY WATER DISTRICT

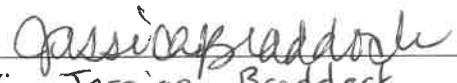
Dated: December 19, 2023.

By: 
Its: President

By: 
Its: Fire Chief

ATTEST:

Dated: December 19, 2023.

By: 
Its: Board Secretary

EDHPFF:

EL DORADO HILLS PROFESSIONAL FIREFIGHTERS

Dated: December 19, 2023.

By: 
Its: President

Effective:

Adopted: December 19, 2023

AGREEMENT FOR SERVICES #8228

THIS AGREEMENT made and entered by and between the County of El Dorado, a political subdivision of the State of California (hereinafter referred to as "County") and El Dorado County Water District (also known as the "El Dorado Hills Fire Department"), a political subdivision of the State of California, whose principal place of business is 1050 Wilson Boulevard, El Dorado Hills, CA 95762 (hereinafter referred to as "District").

RECITALS

WHEREAS, County has determined that it is necessary to obtain expertise in fire-related components of emergency management to assist its Sheriff's Office of Emergency Services in providing emergency management services;

WHEREAS, District has represented to County that it can provide a staff member at the Battalion Chief level or higher who is specially trained, experienced, expert, and competent to perform the special services required hereunder;

WHEREAS, it is the intent of the parties hereto that such services be in conformity with all applicable state and local laws;

WHEREAS, County has determined that the provision of such services provided by District are in the public's best interest and that these services are more economically and feasibly performed by outside independent Contractors as well as authorized by El Dorado County Charter, Section 210(b)(6) and/or Government Code Section 31000;

NOW, THEREFORE, County and District mutually agree as follows:

ARTICLE I

Scope of Services: District agrees to furnish personnel, trainings, uniforms, vehicle and technology expenses, and associated costs to provide emergency management services for the Sheriff's Office of Emergency Services. Services shall include, but not be limited to, those tasks as identified in Exhibit A, marked "Scope of Work," incorporated herein and made by reference a part hereof.

For each work assignment, the specific services for each assignment may be determined at a meeting, by email, verbal direction, or telephone conference between the County's Contract Administrator or Project Manager and District.

ARTICLE II

Term: This Agreement shall become effective upon final execution by both parties hereto and shall expire on June 30, 2027.

ARTICLE III

Compensation for Services: For services provided herein, the County agrees to pay District on a

quarterly basis upon the satisfactory completion and County's acceptance of work, in arrears. Payment shall be made within forty-five (45) days following County's receipt and approval of itemized invoices identifying the services rendered.

For the purposes hereof, the billing rates shall be in accordance with Exhibit B marked "Fee Schedule," incorporated herein and made by reference a part hereof.

The total amount of this Agreement shall not exceed \$850,000, inclusive of all costs, and expenses.

Itemized invoices shall follow the format specified by County and shall reference this Agreement number on their faces. Copies of documentation attached to invoices shall reflect District's charges for the specific services billed on those invoices.

Invoices shall be mailed to County at the following address:

County of El Dorado
Sheriff's Office
200 Industrial Drive
Placerville, California 95667

Attn.: Troy Morton, Lieutenant

or to such other location as County directs.

In the event that District fails to deliver, in the format specified, the required by this Agreement, County at its sole option may delay the payment for the period of time of the delay, cease all payments until such time as the required deliverables are received, or proceed as set forth below in ARTICLE XII, Default, Termination, and Cancellation, herein.

ARTICLE IV

Taxes: District certifies that as of today's date, it is not in default on any unsecured property taxes or other taxes or fees owed by District to County. District agrees that it shall not default on any obligations to County during the term of this Agreement.

ARTICLE V

Changes to Agreement: This Agreement may be amended by mutual consent of the parties hereto. Said amendments shall become effective only when in writing and fully executed by duly authorized officers of the parties hereto.

ARTICLE VI

Status of District Employees. District personnel shall perform services as employees of District, performing under contract to County and no such District employee shall have any right or entitlement to any County pension, civil service status or rights, or any other such status or right with regard to County. All District personnel shall remain, at all times, employees of the District. Except as herein provided, County shall have no responsibility for the payment of any salaries, wages, or other compensation to any District personnel performing services for the County pursuant to this Agreement. District shall indemnify, defend, and hold harmless the County from and against all claims, suits, losses, damages, and liability for damages of every name, kind, and description, including attorneys' fees and costs incurred (collectively, "Claims"), brought for, or

on account of, any allegation that any personnel supplied by District pursuant to this Agreement is an employee, joint employee, or agent of County, including, but not limited to; (i) the cost of any additional compensation or employee benefits (including, but not limited to, pension benefits and Workers' Compensation benefits) County is required to provide to or pay for on behalf of any personnel supplied by District; and (ii) any Claim brought by any personnel supplied by the District against the County based upon allegation of an employer-employee relationship between the personnel and the County.

ARTICLE VII

Confidentiality: District shall maintain the confidentiality and privileged nature of all records, including billing records, together with any knowledge therein acquired, in accordance with all applicable state and federal laws and regulations, as they may now exist or may hereafter be amended or changed. District, and all District's staff, employees, and representatives, shall not use or disclose, directly or indirectly at any time, any said confidential information, other than to County's Sheriff's Office for the purpose of, and in the performance of, this Agreement. This confidentiality provision shall survive after the expiration or earlier termination of this Agreement.

ARTICLE VIII

Assignment and Delegation: District is engaged by County for its unique qualifications and skills as well as those of its personnel. District shall not subcontract, delegate, or assign services to be provided, in whole or in part, to any other person or entity without prior written consent of County.

ARTICLE IX

Independent Contractor/Liability: District is, and shall be at all times, deemed independent and shall be wholly responsible for the manner in which it performs services required by the terms of this Agreement. District exclusively assumes responsibility for acts of its employees, associates, and subcontractors, if any are authorized herein, as they relate to services to be provided under this Agreement during the course and scope of their employment.

District shall be responsible for performing the work under this Agreement in a safe, professional, skillful, and workmanlike manner and shall be liable for its own negligence and negligent acts of its employees.

ARTICLE X

Fiscal Considerations: The parties to this Agreement recognize and acknowledge that County is a political subdivision of the State of California. As such, County is subject to the provisions of Article XVI, Section 18 of the California Constitution and other similar fiscal and procurement laws and regulations and may not expend funds for products, equipment, or services not budgeted in a given fiscal year. It is further understood that in the normal course of County business, County will adopt a proposed budget prior to a given fiscal year, but that the final adoption of a budget does not occur until after the beginning of the fiscal year.

Notwithstanding any other provision of this Agreement to the contrary, County shall give notice of cancellation of this Agreement in the event of adoption of a proposed budget that does not provide for funds for the services, products, or equipment subject herein. Such notice shall become effective upon the adoption of a final budget, which does not provide funding for this Agreement. Upon the effective date of such notice, this Agreement shall be automatically terminated and County released from any further liability hereunder, except that compensation for work performed up to the date of cancellation/termination shall be paid to District.

In addition to the above, should the Board of Supervisors during the course of a given year for financial reasons reduce or order a reduction in the budget for any County department for which services were contracted to be performed, pursuant to this paragraph in the sole discretion of County, this Agreement and/or any Work Order issued pursuant to the Agreement may be deemed to be canceled in its entirety subject to payment for services performed prior to cancellation.

ARTICLE XI

Audit by California State Auditor: District acknowledges that if total compensation under this Agreement is greater than \$10,000.00, this Agreement is subject to examination and audit by the California State Auditor for a period of three (3) years, or for any longer period required by law, after final payment under this Agreement, pursuant to California Government Code § 8546.7. In order to facilitate these potential examinations and audits, District shall maintain, for a period of at least three (3) years, or for any longer period required by law, after final payment under the Agreement, all books, records, and documentation necessary to demonstrate performance under the Agreement.

ARTICLE XII

Default, Termination, and Cancellation:

- A. Default: Upon the occurrence of any default of the provisions of this Agreement, a party shall give written notice of said default to the party in default (notice). If the party in default does not cure the default within ten (10) days of the date of notice (Time to Cure), then such party shall be in default. The Time to Cure may be extended at the discretion of the party giving notice. Any extension of Time to Cure must be in writing, prepared by the party in default for signature by the party giving notice, and must specify the reason(s) for the extension and the date in which the extension of Time to Cure expires.

Notice given under this section shall specify the alleged default and the applicable Agreement provision and shall demand that the party in default perform the provisions of this Agreement within the applicable period of time. No such notice shall be deemed a termination of this Agreement unless the party giving notice so elects in this notice, or the party giving notice so elects in a subsequent written notice after the Time to Cure has expired. In the event of termination, County reserves the right to take over and complete the work by contract or by any other means.

- B. Bankruptcy: This Agreement, at the option of County, shall be terminable in the case of bankruptcy, voluntary or involuntary, or insolvency of District.
- C. Ceasing Performance: County may terminate this Agreement immediately in the event District ceases to operate as a governmental entity or otherwise becomes unable to substantially perform any term or condition of this Agreement.
- D. Termination or Cancellation without Cause: Either party may terminate this Agreement or any individual Work Order issued pursuant to this Agreement in whole or in part upon ninety (90) calendar days' written notice by such party without cause. If such prior termination is affected, County will pay for satisfactory services rendered prior to the

effective dates, as set forth in the Notice of Termination provided to District, and for such other services which County may agree to in writing as necessary for contract resolution. In no event, however, shall County be obligated to pay more than the not to exceed amount of the Work Order or the total amount of the Agreement. Upon receipt of a Notice of Termination, District shall promptly discontinue all services affected, as of the effective date of termination set forth in such Notice of Termination, unless the Notice directs otherwise.

ARTICLE XIII

Notice to Parties: All notices to be given by the parties hereto shall be in writing and served by depositing same in the United States Post Office, postage prepaid and return receipt requested. Notices to County shall be in duplicate and addressed as follows:

To County:

County of El Dorado
Sheriff's Office
200 Industrial Drive
Placerville, California 95667

Attn.: Troy Morton
Lieutenant

With a copy to:

County of El Dorado
Chief Administrative Office
330 Fair Lane
Placerville, California 95667

Attn.: Michele Weimer
Procurement and Contracts Manager

or to such other location as County directs.

Notices to District shall be addressed as follows:

El Dorado County Water District
1050 Wilson Boulevard
El Dorado Hills, California 95682

Attn.: Maurice Johnson
Fire Chief

or to such other location as District directs.

ARTICLE XIV

Change of Address: In the event of a change in address for District's principal place of business, District's Agent for Service of Process, or Notices to District, District shall notify County in writing as provided in ARTICLE XIII, Notice to Parties. Said notice shall become part of this Agreement upon acknowledgment in writing by County's Contract Administrator, and no further amendment of the Agreement shall be necessary provided that such change of address does not conflict with any other provisions of this Agreement.

ARTICLE XV

Indemnity: District shall defend, indemnify, and hold County and its officers, agents, employees, and representatives harmless against and from any and all claims, suits, losses, damages, and liability for damages of every name, kind, and description, including attorneys' fees and costs incurred, brought for, or on account of, injuries to, or death of, any person, including but not limited to

workers, County employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to, or in any way arise out of, or are connected with District's services, operations, or performance hereunder, except for the sole, active negligence of County, its officers, agents, employees and representatives, or as expressly prescribed by statute.. County shall defend, indemnify and hold District and its officer, agents employees and representatives harmless against and from any and all claims, suits, losses, damages and liability for damages of every name, kind and description, including attorneys' fees and costs incurred, brought for, or on account of, injuries to , or death of any person including but not limited to workers, District employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to, or in any way arise out of, or are connected with, County's services, operations, or performance hereunder., except for the sole or active negligence of District, its officers, agents, employees, and representatives, or as expressly prescribed by statute. This duty of each party to indemnify, defend and save harmless the other includes the duties to defend set forth in California Civil Code Section 2778.

ARTICLE XVI

Insurance: District shall provide proof of a policy of insurance satisfactory to County's Risk Management Division and documentation evidencing that District maintains insurance that meets the following requirements:

- A. Full Workers' Compensation and Employers' Liability Insurance covering all employees of District as required by law in the State of California.
- B. Commercial General Liability Insurance of not less than \$1,000,000 combined single limit per occurrence for bodily injury and property damage and a \$2,000,000 aggregate limit.
- C. Automobile Liability Insurance of not less than \$1,000,000 is required in the event motor vehicles are used by District in performance of the Agreement.
- D. In the event District is a licensed professional or professional consultant and is performing professional services under this Agreement, Professional Liability Insurance is required with a limit of liability of not less than \$1,000,000.
- E. District shall furnish a certificate of insurance satisfactory to County's Risk Management Division as evidence that the insurance required above is being maintained.
- F. The insurance will be issued by an insurance company acceptable to County's Risk Management Division or be provided through partial or total self-insurance likewise acceptable to the Risk Management Division.
- G. District agrees that the insurance required herein shall be in effect at all times during the term of this Agreement. In the event said insurance coverage expires at any time or times during the term of this Agreement, District agrees to provide at least thirty (30) days prior to said expiration date, a new certificate of insurance evidencing insurance coverage as provided for herein for not less than the remainder of term of the Agreement, or for a period of not less than one (1) year. New certificates of insurance are subject to the approval of Risk

Management and District agrees that no work or services shall be performed prior to the giving of such approval. In the event District fails to keep in effect at all times insurance coverage as herein provided, County may, in addition to any other remedies it may have, terminate this Agreement upon the occurrence of such event.

H. The certificate of insurance must include the following provisions stating that:

1. The insurer will not cancel the insured's coverage without prior written notice to County; and
 2. The County of El Dorado, its officers, officials, employees, and volunteers are included as additional insured, on an additional insured endorsement, but only insofar as the operations under this Agreement are concerned. This provision shall apply to the general liability policy.
- I. District's insurance coverage shall be primary insurance in respect to County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by County, its officers, officials, employees, or volunteers shall be in excess of District's insurance and shall not contribute with it.
- J. Any deductibles or self-insured retentions must be declared to and approved by County. At the option of County, either: The insurer shall reduce or eliminate such deductibles or self-insured retentions in respect to County, its officers, officials, employees, and volunteers; or District shall procure a bond guaranteeing payment of losses and related investigations, claim administration, and defense expenses.
- K. Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to County, its officers, officials, employees, or volunteers.
- L. The insurance companies shall have no recourse against the County of El Dorado, its officers, and employees or any of them for payment of any premiums or assessments under any policy issued by any insurance company.
- M. District's obligations shall not be limited by the foregoing insurance requirements and shall survive the expiration of this Agreement.
- N. In the event District cannot provide an occurrence policy, District shall provide insurance covering claims made as a result of performance of this Agreement for not less than three (3) years following completion of performance of this Agreement.
- O. The certificate of insurance shall meet such additional standards as may be determined by the contracting County department, either independently or in consultation with County's Risk Management Division as essential for protection of County.

ARTICLE XVII

Interest of Public Official: No official or employee of County who exercises any functions or responsibilities in review or approval of services to be provided by District under this Agreement

shall participate in or attempt to influence any decision relating to this Agreement which affects personal interest or interest of any corporation, partnership, or association in which he/she is directly or indirectly interested; nor shall any such official or employee of County have any interest, direct or indirect, in this Agreement or the proceeds thereof.

ARTICLE XVIII

Interest of District: District covenants that District presently has no personal interest or financial interest, and shall not acquire same in any manner or degree, in either: 1) any other contract connected with or directly affected by the services to be performed by this Agreement; or, 2) any other entities connected with or directly affected by the services to be performed by this Agreement. District further covenants that in the performance of this Agreement no person having any such interest shall be employed by District.

ARTICLE XIX

Conflict of Interest: The parties to this Agreement have read and are aware of the provisions of Government Code Section 1090 et seq. and Section 87100 relating to conflict of interest of public officers and employees. District attests that it has no current business or financial relationship with any County employee(s) that would constitute a conflict of interest with provision of services under this Agreement and will not enter into any such business or financial relationship with any such employee(s) during the term of this Agreement. County represents that it is unaware of any financial or economic interest of any public officer or employee of District relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement either party may immediately terminate this Agreement by giving written notice as detailed in ARTICLE XII, Default, Termination, and Cancellation, herein.

ARTICLE XX

Nondiscrimination:

- A. County may require District's services on projects involving funding from various state and/or federal agencies, and as a consequence, District shall comply with all applicable nondiscrimination statutes and regulations during the performance of this Agreement including but not limited to the following: District and its employees and representatives shall not unlawfully discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, mental disability, medical condition, genetic information, military or veteran status, marital status, age, gender, gender identity, gender expression, sexual orientation, or sex; District shall, unless exempt, comply with the applicable provisions of the Fair Employment and Housing Act (Government Code, Sections 12900 et seq.) and applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Sections 7285.0 et seq.); the applicable regulations of the Fair Employment and Housing Commission implementing Government Code, Section 12990, set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations incorporated into this Agreement by reference and made a part hereof as if set forth in full; and Title VI of the Civil Rights Act of 1964, as amended. District and its employees and representatives shall give written notice of their obligations under this clause as required by law.
- B. Where applicable, District shall include these nondiscrimination and compliance

provisions in any of its agreements that affect or are related to the services performed herein.

- C. District's signature executing this Agreement shall provide any certifications necessary under the federal laws, the laws of the State of California, including but not limited to Government Code Sections 12990 and 8355 and Title 2, California Code of Regulations, Section 8103.

ARTICLE XXI

Levine Act: Pursuant to Government Code section 84308 (SB 1439, the Levine Act), District shall complete and sign the attached Exhibit C, marked "California Levine Act Statement," incorporated herein and made by reference a part hereof, regarding campaign contributions by District, if any, to any officer of County.

ARTICLE XXII

County Payee Data Record Form: All independent contractors or corporations providing services to County who do not have a Department of the Treasury Internal Revenue Service Form W-9 (Form W-9) on file with County must file a County Payee Data Record Form with County.

ARTICLE XXIII

Licenses: District hereby represents and warrants that District and any of its subcontractors employed under this Agreement has all the applicable licenses, permits, and certifications that are legally required for District and its subcontractors to practice its profession or provide the services or work contemplated under this Agreement in the State of California. District and its subcontractors shall obtain or maintain said applicable licenses, permits, or certificates in good standing throughout the term of this Agreement.

ARTICLE XXIV

California Forum and Law: Any dispute resolution action arising out of this Agreement, including, but not limited to, litigation, mediation, or arbitration, shall be brought in El Dorado County, California, and shall be resolved in accordance with the laws of the State of California.

ARTICLE XXV

Contract Administrator: The County Officer or employee with responsibility for administering this Agreement is Lieutenant Troy Morton, Sheriff's Office of Emergency Services, or successor.

ARTICLE XXVI

Authorized Signatures: The parties to this Agreement represent that the undersigned individuals executing this Agreement on their respective behalf are fully authorized to do so by law or other appropriate instrument and to bind upon said parties the obligations set forth herein.

ARTICLE XXVII

Partial Invalidity: If any provision, sentence, or phrase of the Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions, sentences, and phrases will continue in full force and effect without being impaired or invalidated in any way.

ARTICLE XXVIII

No Third Party Beneficiaries: Nothing in this Agreement is intended, nor will be deemed, to confer rights or remedies upon any person or legal entity not a party to this Agreement.

ARTICLE XXIX

Counterparts: This Agreement may be executed in one or more counterparts, each of which shall be an original and all of which together shall constitute one and the same instrument.

ARTICLE XXX

Entire Agreement: This document and the documents referred to herein or exhibits hereto are the entire Agreement between the parties, and they incorporate or supersede all prior written or oral agreements or understandings.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the dates indicated below.

-- COUNTY OF EL DORADO --

By: _____
Board of Supervisors
"County"

Dated: _____

Attest:
Kim Dawson
Clerk of the Board of Supervisors

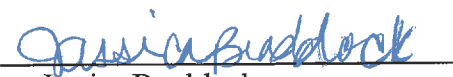
By: _____
Deputy Clerk

Dated: _____

**-- EL DORADO COUNTY WATER
DISTRICT --**

By: 
Maurice Johnson
Fire Chief
"District"

Dated: 11-1-23

By: 
Jessica Braddock
Director of Finance

Dated: 11/2/2023

El Dorado County Water District

Exhibit A Scope of Work

District agrees to provide a 1.0 FTE Battalion Chief to assist the County with emergency management services in accordance with the terms and conditions of this Agreement. The employee assigned by the District shall provide emergency management services for all aspects of mitigation, preparedness, response, and recovery. The following are general examples of duties:

- Development and implementation of emergency response plans.
- Coordinate or oversee response efforts during an emergency.
- Conducting risk assessments and hazard analyses.
- Facilitating and/or training of employees, and stakeholders.
- Facilitating and/or hosting large scale exercises.
- Coordinating/liaison with local authorities and agencies, to include during emergencies.
- Maintaining and updating emergency equipment and supplies.
- Provide expertise from the prospective of the fire service.
- Facilitate or assist with public preparedness drills, meetings, and other tasks.
- Facilitate or assist with Disaster Council meetings and tasks.
- Assist where appropriate with strategic plan goals.
- Emergency Operation Center (EOC) duties as assigned during an activation, which may include any EOC position.
- EOC preparedness and organization tasks.
- Fire Rescue Operational Area (OA) coordinator duties
- Incident Management Team (IMT) duties
- Attend emergency management training courses.
- Attend relevant meetings with numerous partners, cooperators, and stakeholders as needed.
- Assist with community engagement activities.
- Grant related activities as assigned.
- Emergency management-related tasks as assigned by the Office of Emergency Services (OES) lieutenant or other Sheriff's OES chain of command management.

The employee assigned by the District to perform the aforementioned services shall perform the services diligently, competently, and in accordance with industry standards and best practices.

County and the District must mutually agree on the specific employee being assigned pursuant to this agreement. If the County, in its discretion, is dissatisfied with the services being provided by the assigned District employee, the County and District shall meet in good faith to discuss potential solutions, including, but not limited to, the assignment of a different District employee to perform the services. Nothing in this scope of work shall prejudice any right provided to either party under this Agreement, including, but not limited to, rights granted under Article XII.

The assigned employee shall report to the OES lieutenant. Any conflicts should be resolved between the employee and the OES lieutenant. If the conflicts are not able to be resolved at that level, they should be resolved via good faith discussion between the El Dorado Hills Fire Chief and the OES lieutenant or other Sheriff's OES administrative personnel in the chain of command.

El Dorado County Water District

Exhibit B

Fee Schedule

Year	Total Annual Cost	Annual County Cost	Annual District Cost
2023-2024	\$350,647	\$205,000*	\$145,647
2024-2025	\$371,685**	\$210,000	\$161,686
2025-2026	\$380,977	\$215,000	\$165,977
2026-2027	\$390,501	\$220,000	\$170,501

*Cost will be paid for the number of months worked in FY2023-2024

**Assumes 6% increase due to new agreement

Item	District Cost	County Costs	
Response Vehicle	\$175,000	Fuel	Maintenance included
Laptop	\$4,000	\$0	IT Support Included
Cell/IPAD	\$3,000	\$0	IT Support Included
Uniforms	\$800	\$0	Annually

El Dorado County Water District

Exhibit C

California Levine Act Statement

California Levine Act Statement

California Government Code section 84308, commonly referred to as the "Levine Act," prohibits any officer of El Dorado County from participating in any action related to a contract if he or she receives any political contributions totaling more than two hundred and fifty dollars (\$250) within the previous twelve (12) months, and for twelve (12) months following the date a final decision concerning the contract has been made, from the person or company awarded the contract. The Levine Act also requires disclosure of such contribution by a party to be awarded a specific contract. An officer of El Dorado County includes the Board of Supervisors, and any elected official (collectively "Officer"). It is District's responsibility to confirm the appropriate "officer" and name the individual(s) in their disclosure.

Have you or your company, or any agent on behalf of you or your company, made any political contributions of more than \$250 to an Officer of the County of El Dorado in the twelve months preceding the date of the submission of your proposals or the anticipated date of any Officer action related to this contract?

____ YES X NO

If yes, please identify the person(s) by name:

Do you or your company, or any agency on behalf of you or your company, anticipate or plan to make any political contribution of more than \$250 to an Officer of the County of El Dorado in the twelve months following any Officer action related to this contract?

____ YES X NO

If yes, please identify the person(s) by name:

Answering YES to either of the two questions above does not preclude the County of El Dorado from awarding a contract to your firm or any taking any subsequent action related to the contract. It does, however, preclude the identified Officer(s) from participating in any actions related to this contract.

11-1-23

Date

El Dorado Hills Fire


Type or write name of company

[Signature]

Chief Maurice Johnson

Maurice Johnson

Type or write name of authorized individual



EL DORADO COUNTY OFFICE OF EMERGENCY SERVICES

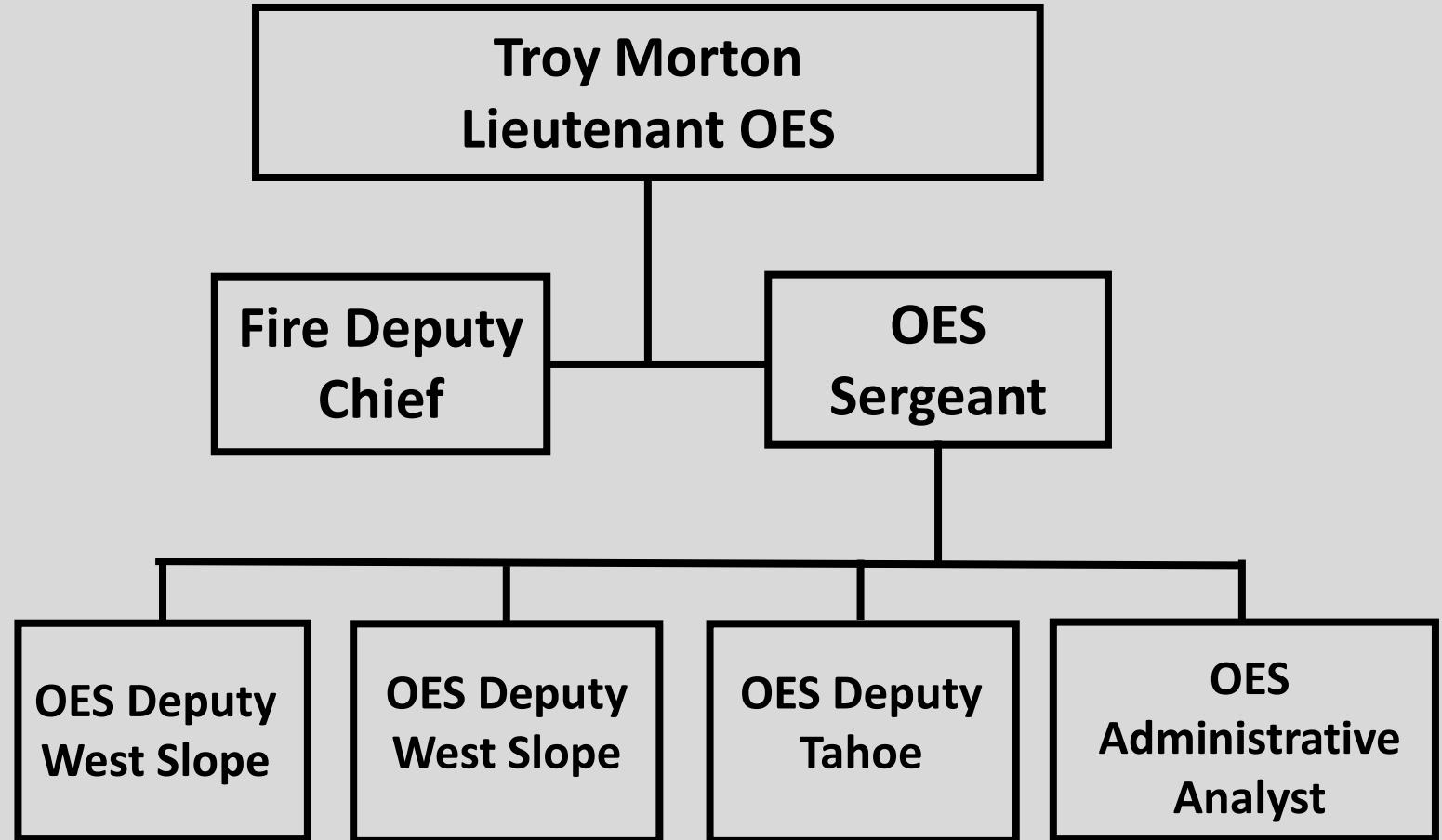


FIRE SERVICES COORDINATOR

Deputy Chief Mike Lilienthal



ORGANIZATIONAL STRUCTURE



“A MODERN APPROACH”



ALIGNMENT WITH COUNTY

- The Fire Services Coordinator aligns with the COUNTY Plans for:
 - Strategic Plan
 - Local Hazard Mitigation Plan
 - Emergency Operations Plan
 - General Plan – Safety Element
-

“A MODERN APPROACH”

BENEFITS OF CONCEPT



- Increase the collaboration between the Fire Departments in El Dorado County and the EDSO-OES Division by placing a Local Government Chief Fire Officer in the EDSO-OES Division full-time
 - Several large disasters have occurred including: the COVID-19 Pandemic, Caldor Fire, Mosquito Fire, and significant weather/snow events
 - Large disasters require the EDSO-OES and local fire agencies to integrate in the EOC to mitigate the impacts to lives and property for the residents in El Dorado County
 - Enhanced coordination of OES Region IV Fire Master Mutual Aid assets
 - Additional OES staff support on day-to-day OES assigned projects
-

“A MODERN APPROACH”



EXAMPLE OF DUTIES

- Develop a regional exercise strategy based on the federal core capability list and local assessment gap analysis priorities
 - Fire agency coordination and networking (East and West Slopes)
 - Law and Fire situational awareness meetings and collaboration
 - Assist EDSO-OES staff with mitigation, preparedness, planning, coordination of response, and recovery activities related to county emergencies and disasters
 - XED Fire OES Operational Area Coordinator
 - Emergency Response – TAKE HOME VEHICLE
-

“A MODERN APPROACH”



SUMMARY OF AGREEMENT

- EDHFD Deputy Chief Lilienthal will be assigned to the EDSO-OES Division
 - Four (4) year agreement with mutually agreed upon terms and conditions is preferred
 - EDHFD agrees to furnish, at the Department's own cost and expense, all personnel, equipment, tools, materials, and services necessary to perform the services and tasks required under this Agreement
 - EDSO-OES budget will fund this position at the cost of an EDHFD Battalion Chief position (EDHFD will cover the additional cost of a Deputy Chief)
 - EDHFD will provide funding for any training, travel, or certifications that are specific to EDHFD's operations
-

“A MODERN APPROACH”

PROCESS TO SELECT REPLACEMENT



- Memo asking for Letters of Interest with Resume
 - Visit EDSO OES Office – walkthrough and meet the OES Team
 - Interview – will be completed by OES Team
 - OES Team will select a person to fill the position
 - Current agreement with OES will be modified and processed through the Board of Directors and Sheriff
 - Start date will be determined
-

“A MODERN APPROACH”



ORGANIZATIONAL STRUCTURE

THANK YOU!

“A MODERN APPROACH”