

Mitigation Monitoring and Reporting Program

Introduction

The California Environmental Quality Act (CEQA) and the CEQA Guidelines (Public Resources Code Section 21081.6 and 14 CCR 15091[d] and 15097) require public agencies to “adopt a reporting and monitoring program for the changes made to the project or conditions of project approval, adopted in order to mitigate or avoid significant effects on the environment.” A Mitigation Monitoring and Reporting Program (MMRP) has been prepared for the Reduced Impact Alternative (referred to herein as the “RIA,” “preferred project,” or “project”) because the RIA is recommended for approval over the original proposed project, the Environmental Impact Report (EIR) identifies significant adverse impacts related to implementation of the RIA, and mitigation measures have been identified to reduce those impacts. Adoption of the MMRP would occur along with approval of the RIA.

Purpose of the Mitigation Monitoring and Reporting Program

The MMRP contained herein has been prepared to ensure that all required mitigation measures are implemented and completed in a sufficient manner before and during project construction and operation. Mitigation measures would be implemented to avoid a potentially significant impact as identified in the EIR. The EIR presents a detailed set of mitigation measures that will be implemented throughout the lifetime of the project. Mitigation is defined by Section 15370 of the CEQA Guidelines as a measure that:

- Avoids the impact altogether by not taking a certain action or parts of an action;
- Minimizes impacts by limiting the degree or magnitude of the action and its implementation;
- Rectifies the impact by repairing, rehabilitating, or restoring the impacted environment;
- Reduces or eliminates the impact over time by preservation and maintenance operations during the life of the project; or
- Compensates for the impact by replacing or providing substitute resources or environments.

The MMRP includes the mitigation measures from the Draft EIR applicable to the RIA, as modified by the Final EIR (see Chapter 2, Changes to the Draft Environmental Impact Report).

Mitigation Monitoring and Reporting Program

Table 1 has been prepared to assist the County of El Dorado (County) and responsible parties in implementing and monitoring compliance with mitigation measures. The table identifies each mitigation measure; the impact the measure is designed to address, the action required for the measure to be implemented; the implementation schedule; and the monitoring agency.

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Table 1. Mitigation Monitoring and Reporting Program

Impact	Mitigation Measure(s)	Implementation Schedule	Monitoring Agency and Method
Impact 3.3-1. The RIA preferred project could have an adverse effect on candidate, sensitive, or special-status species.	BIO-1: Rare Plant Survey. If more than three years has elapsed since the last protocol-level rare plant survey in April 2022 (i.e., April 2025), a qualified botanist shall conduct a minimum of two plant surveys during the appropriate blooming period for potentially occurring special-status plant species prior to ground disturbance, in accordance with the <i>Protocols for Surveying and Evaluating Impacts to Special Status Native Plant Populations and Natural Communities</i> (CDFW, 3/2018). The purpose of the survey shall be to delineate and flag populations of special-status plant species for avoidance. Special-status plant populations identified during the pre-construction survey shall be mapped using a hand-held submeter GPS unit and avoided where possible. The avoidance plans shall be prepared in coordination with CDFW. Plant individuals or populations plus a 10-foot buffer shall be temporarily fenced during construction activities with high-visibility fencing or prominently flagged. If complete avoidance of populations is infeasible, further measures, as described below, shall be necessary. If avoidance of special-status plant species is not feasible, a Plan shall be prepared by a qualified botanist prior to implementation. The Plan shall include, at a minimum: identification of occupied habitat to be preserved and removed, identification of on-site or off-site preservation, restoration, or enhancement locations, a replacement ratio and success standard of 1:1 for acreage impacts, a monitoring program, and adaptive management and remedial measures in the event that the performance standards are not achieved. The Plan may include a variety of methods, including propagation (including via seed) and off-site preservation, restoration, or enhancement. If take of a CESA-listed plant is required, then an Incidental Take Permit from CDFW will be necessary, and all impacts will be fully mitigated through implementation of avoidance, minimization, and compensatory mitigation. Compensation shall take the form of preservation, enhancement, re-habilitation, re-establishment, or creation of habitat suitable for the CESA-listed plant species in accordance with CDFW mitigation requirements, as required under project permits. Compensation may occur offsite through purchasing credits at an approved mitigation bank, purchasing credits from an approved in-lieu fee, and/or by implementing an onsite or offsite permittee responsible mitigation offset. Timing/Implementation: The developer/applicant shall be responsible for ensuring implementation of Mitigation Measure BIO-1. If a pre-construction survey is required (per the circumstances described in Mitigation Measure BIO-1), the County Planning and Building Department shall verify the survey's completion within 7 days of any ground	During the blooming period for potentially occurring special-status plant species and prior to ground disturbance	El Dorado County Planning and Building Department or El Dorado County Department of Transportation (for roadway construction) shall review survey results prior to ground disturbance Consult with CDFW if rare plant survey is positive

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	disturbing activities. If grading would occur for implementation of improvements and/or infrastructure through the County Department of Transportation (DOT), DOT shall verify the completion of survey prior any ground disturbing activities. This mitigation measure shall be included as a note on any Final Map, grading plans, and construction plans.		
	BIO-2: Environmental Awareness Training. Before any work occurs in the project site and at the beginning of each construction year, including site clearing, grading, and equipment staging, all construction personnel shall participate in an environmental awareness training provided by a qualified biologist regarding special-status species and sensitive habitats present in the project site. If new construction personnel are added to the project, they must receive the mandatory training before starting work. As part of the training, an environmental awareness handout shall be provided to all personnel that describes and illustrates sensitive resources to be avoided during project construction. The environmental awareness handout shall be included with any grading permit plans being reviewed/to be reviewed by the County. This mitigation measure shall be noted on any Final Map, grading plans, and construction plans.	Prior to construction initiation and at the beginning of each construction year	El Dorado County Planning and Building Department shall confirm implementation prior to start of construction
	BIO-3: Work Area Delineation and Fencing. Before any site clearing, grading or other ground-disturbing activity occurs within the project site, the project applicant shall ensure that temporary orange barrier fencing is installed around the project site adjacent to sensitive habitat areas to be avoided, as appropriate. Construction personnel and construction activities shall avoid areas outside the fencing. The exact location of the fencing shall be determined by a qualified biologist coordinating with the resident construction contractor, with the goal of protecting sensitive biological habitat and water quality. The fencing material shall consist of temporary plastic mesh-type construction fence (Tensor Polygrid or equivalent) installed between the work area and environmentally sensitive habitat areas (i.e., waters of the U.S., special-status wildlife habitat, active bird nests), as appropriate. To minimize potential ground disturbance, the base of the fencing shall not be buried or keyed-in. Installation of the barrier fence shall occur under the supervision of a qualified biologist. The temporary orange barrier fencing shall also be installed in a manner that is consistent with applicable water quality requirements contained within the project's Stormwater Pollution Prevention Plan (SWPPP) or Water Pollution Control Plan (WPCP). The fencing shall be shown on any grading permit plans, building permit plans, and any final construction documents. The fencing shall be checked regularly by a qualified biologist and maintained until all	Prior to site clearing, grading, or other ground disturbing activities	El Dorado County Planning and Building Department shall confirm prior to ground disturbing activities

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	construction is complete. No construction activity shall be allowed until this condition is satisfied. This mitigation measure shall be noted on any grading plans and/or construction plans. Fencing installed on the project site will cap all top opening or fill the three holes on the top (e.g., with a bolt and nut), of any u-channel posts, signs, or vertical poles installed temporarily or permanently throughout the course of the project to prevent the entrapment of wildlife, especially birds of prey.		
	BIO-4: Northwestern Pond Turtle Avoidance. To minimize adverse impacts on northwestern pond turtles and their habitat from project construction activities occurring within suitable habitat (intermittent stream and adjacent uplands), the project applicant and/or its contractor(s) shall implement the following measures during construction activities that require in-water work or ground disturbance within 300 feet of aquatic habitat in uninterrupted upland habitat (or within suitable upland habitat [e.g., annual grassland or valley foothill riparian]) or suitable aquatic habitat to minimize adverse impacts on northwestern pond turtles and their habitat: ▪ A qualified biologist shall be retained to conduct pre-construction visual encounter surveys of aquatic habitat for northwestern pond turtle occupancy. A minimum of two surveys shall be conducted at least 2 weeks apart during the morning (within 2 hours of 8:00 a.m.) or mid-afternoon (3:00 to 5:00 p.m.) when northwestern pond turtles are typically basking and the first inspection shall be completed no more than 4 weeks before construction activities commence. The purpose of the survey is to identify occupied aquatic habitat features around which further investigations of upland nesting would need to occur in subsequent measures. If no northwestern pond turtles are detected, implementation of the bullets listed below shall not be required. If northwestern pond turtle is detected during the surveys, the measures below shall be implemented. ▪ (If detected during the pre-construction survey above) Qualified biologists shall conduct visual detection/nesting surveys of upland areas for northwestern pond turtle within 160 feet of occupied aquatic habitat in May and June prior to project construction activities (including site clearing/grading) to mark/flag/protect as many nests as possible. An exclusion buffer of at least 50 feet around any found northwestern pond turtle nests shall be created by installing construction fencing or another obvious barrier that shall not be crossed by construction equipment.	For construction activities within suitable habitat: two (2) preconstruction surveys conducted no more than four (4) weeks prior to construction. If survey is positive, conduct visual detection/nesting surveys and implement avoidance measures	El Dorado County Planning and Building Department shall review survey prior to ground disturbing activities. Consult with USFWS and CDFW regarding potential relocation and protection of nests and construction monitoring, if detected

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	▪ <i>(If detected during the pre-construction survey above)</i> To prevent entrapment within the active work area, the biologist shall monitor any potential dewatering and/or diversion work to rescue and with necessary handling permits and prior approval from U.S. Fish and Wildlife Service and California Department of Fish and Wildlife will relocate northwestern pond turtles and other native aquatic wildlife species from to suitable habitat outside the work area. ▪ <i>(If detected during the pre-construction survey above)</i> Eggs shall be covered slightly with dry soil by the biologist and the nest site protected from construction/ predation (flagging, cage over the spot, etc.). The biological monitor or other responsible on-site party shall call USFWS (if species is listed under the ESA) and CDFW for further direction and the eggs shall not be moved unless direction from USFWS (if applicable) and CDFW to do so is received. If live hatchlings are excavated between August 1 through October 31, a qualified biologist with an appropriate handling permit from USFWS and CDFW shall transfer the neonates to the source water body nearest the nest site. If live hatchlings are excavated between November 1 through February 29, the nestling turtles will not survive outside the nest and must be transferred by a qualified biologist with a handling permit from USFWS and CDFW to a licensed wildlife rehabilitator. ▪ All equipment (e.g., buckets, boots, waders) that has contact with water bodies shall be sterilized in accordance with the CDFW Aquatic Invasive Species Disinfection/Decontamination Protocols (https://nrm.dfg.ca.gov/FileHandler.ashx?DocumentID=92821) or current guidance. Timing/Implementation: The developer/ applicant shall be responsible for ensuring implementation of Mitigation Measure BIO-4. Per the circumstances described in Mitigation Measure BIO-4, the pre-construction survey shall be completed prior to any ground-disturbing activities. This mitigation measure shall be noted on any Final Map, grading plans, and construction plans.		

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	BIO-5: Nesting Bird Avoidance. If site clearing, grading and other construction activities begin during the nesting season (February 1 to August 31), a qualified biologist (as approved by California Department of Fish and Wildlife [CDFW]) shall conduct a preconstruction survey for active nests in suitable nesting habitat within 500 feet of the disturbance area for nesting raptors, including white-tailed kite, and 250 feet for other nesting birds, including the grasshopper sparrow. The survey shall be conducted by a qualified biologist no more than 7 days prior to the onset of grading or construction activities. For the tricolored blackbird, a protocol level survey will be conducted in suitable nesting and foraging habitat within 0.25 miles of the project work area to the extent the developer has land rights to access those areas. Tricolored blackbird surveys will be conducted during the nesting season (March 15 to July 31). For the tricolored blackbird, if construction is initiated in the project work area during the nesting season, three (3) surveys shall be conducted within fifteen (15) days prior to the construction activity, with one of the surveys within three (3) days prior to the start of the construction. Areas adjacent to the project site that are inaccessible due to private property restrictions shall be surveyed using binoculars from the nearest vantage point. If no active nests or breeding colonies are identified during the preconstruction survey, no further mitigation is necessary. Also, if construction is initiated outside of the nesting season no surveys are required for activities occurring in previously disturbed and continually active portions of the project. If any active nests are observed during the surveys, a qualified biologist shall establish a suitable avoidance buffer from the active nest, as approved by CDFW. The buffer distance, to be determined by the qualified biologist, shall typically range from 50 to 300 feet, and shall be determined based on factors such as the species of bird, topographic features, intensity and extent of the disturbance, timing relative to the nesting cycle, and anticipated ground disturbance schedule. Limits of construction to avoid active nests shall be established in the field with flagging, fencing, or other appropriate barriers and shall be maintained until the chicks have fledged and the nests are no longer active, as determined by the qualified biologist. If tricolored blackbird breeding colonies are found, the foraging behavior of the colony shall also be documented. No work shall begin until CDFW has been consulted and compliance with CESA can be demonstrated.	Prior to construction activities during the nesting season: For tricolored blackbird, 3 surveys between 15 and 3 days prior to construction (March 15 – July 31). For all other species, 1 survey no less than 7 days prior (Feb. 1 – Aug. 31)	El Dorado County Planning and Building Department to review survey prior to any ground disturbing activities If survey is positive, consult with CDFW and conduct construction monitoring as required

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	If at any time during the nesting season construction stops for a period of 7 days or longer, preconstruction surveys shall be conducted prior to construction resuming. Timing/Implementation: The developer/ applicant shall be responsible for ensuring implementation of Mitigation Measure BIO-5. If a pre-construction survey is required (per the circumstances described in Mitigation Measure BIO-5), the survey's completion shall be within 7 days of any ground-disturbing activities (note: timing for tricolored blackbird above). This mitigation measure shall be noted on any Final Map, grading plans, and construction plans.		
	BIO-6: Tricolored Blackbird Compensatory Mitigation. If take of tricolored blackbird is anticipated, then the project applicant will obtain an Incidental Take Permit from CDFW. Impacts on tricolored blackbird will be “fully mitigated”, including the development of avoidance, minimization, and compensatory mitigation that shall be roughly proportional to the extent of the impact. Compensatory mitigation shall take the form of preservation, enhancement, rehabilitation, re-establishment, or creation of similar habitat in accordance with the Incidental Take Permit. The project applicant shall provide mitigation either through the purchase credits from an approved conservation bank or provide suitable permittee responsible habitat mitigation lands. Compensatory mitigation will be provided at a ratio of at least 1:1, or as determined appropriate by the California Department of Fish and Wildlife (CDFW) during consultation under CESA during the Incidental Take Permit process. - Conservation Bank Credits. Credits shall be purchased at a conservation bank approved by CDFW for tricolored blackbird with a service area including the project, or at a conservation bank with a service area not including the project upon further approval of CDFW. Proof of purchase shall be provided to CDFW and El Dorado County prior to the issuance of any grading or building permit within 250 feet of the tricolored blackbird colony location. - Habitat Mitigation Lands. Permittee responsible compensatory mitigation shall take the form of preservation, enhancement, re-habilitation, re-establishment, or creation of suitable tricolored blackbird habitat in accordance with CDFW mitigation requirements. Compensation may occur onsite or offsite by implementing a habitat management plan approved by CDFW.	Prior to any ground disturbing activities, if surveys required by BIO-5 determine take of tricolored blackbird would occur.	CDFW to approve conservation bank credits or compensatory mitigation. El Dorado County Planning and Building Department to receive and confirm CDFW approval prior to issuance of grading permits.

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	BIO-7: Burrowing Owl Avoidance. Pre-construction surveys for burrowing owls shall be conducted by a qualified biologist prior to where clearing, grading or construction activities are planned within 500 feet of suitable habitat. Areas adjacent to the project site that are inaccessible due to private property restrictions shall be surveyed using binoculars from the nearest vantage point. Surveys shall be conducted no more than 30 days and no less than 14 days prior to the commencement of construction activities. If construction activities are delayed for more than 30 days after the initial preconstruction surveys, then a new preconstruction survey shall be required. All surveys shall be conducted in accordance with the Staff Report on Burrowing Owl Mitigation (CDFW, 2012). This mitigation shall be implemented by the project applicant or their contractor. ▪ If burrowing owls are discovered on the project site during construction, the California Department of Fish and Wildlife (CDFW) approved biologist shall be notified immediately. Occupied burrows shall not be disturbed without prior approval from CDFW, and if necessary, possession of a CDFW Incidental Take Permit may be required for the species. ▪ If active burrows are observed within 500 feet of the project site, an impact assessment shall be prepared and submitted to the CDFW, in accordance with the <i>Staff Report on Burrowing Owl Mitigation</i> (CDFW, 2012). If it is determined that project activities may result in impacts to nesting, occupied, and satellite burrows and/or burrowing owl habitat, the project applicant shall delay commencement of construction activities until the biologist determines that the burrowing owls have fledged and the burrow is no longer occupied. If this is infeasible, because the burrowing owl is currently a candidate for listing under CESA and afforded all protections under CESA, the project applicant shall consult with CDFW to obtain an Incidental Take Permit and develop a detailed mitigation plan such that the habitat acreage, number of burrows, and burrowing owls impacted are replaced, if it is still a candidate or has become CESA-listed. The mitigation plan shall be based on the requirements set forth in Appendix F of the <i>Staff Report on Burrowing Owl Mitigation</i> (CDFW, 2012). No construction can commence until CDFW has approved the mitigation plan. The mitigation prescribed by the mitigation plan shall meet the following requirements: - Mitigation lands shall be selected based on comparison of the habitat lost to the compensatory habitat, including type and structure of habitat, disturbance levels, potential for conflicts with humans, pets, and other wildlife, density of	No more than 30 days and no less than 14 days prior to the commencement of construction activities	El Dorado County Planning and Building Department to review survey. If survey is positive, consult with CDFW and conduct construction monitoring as required by CDFW. If compensatory mitigation is required, provide CDFW-approved mitigation plan prior to issuance of grading permits.

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	burrowing owls, and relative importance of the habitat to the species range wide. - If feasible, mitigation lands shall be provided adjacent or proximate to the site so that displaced owls can relocate with reduced risk of take. Feasibility of providing mitigation adjacent or proximate to the RIA preferred project area depends on availability of sufficient suitable habitat to support displaced owls that may be preserved in perpetuity. - If suitable habitat is not available for conservation adjacent or proximate to the RIA preferred project area, mitigation lands shall be focused on consolidating and enlarging conservation areas outside of urban and planned growth areas and within foraging distance of other conservation lands. Mitigation may be accomplished through purchase of mitigation credits at a CDFW-approved mitigation bank, if available. If mitigation credits are not available from an approved bank and mitigation lands are not available adjacent to other conservation lands, alternative mitigation sites and acreage shall be determined in consultation with CDFW. - If mitigation is not available through an approved mitigation bank and will be completed through permittee-responsible conservation lands, the mitigation plan shall include mitigation objectives, site selection factors, site management roles and responsibilities, vegetation management goals, financial assurances and funding mechanisms, performance standards and success criteria, monitoring and reporting protocols, and adaptive management measures. Success shall be based on the number of adult burrowing owls and pairs using the site and if the numbers are maintained over time. Measures of success, as suggested in the 2012 Staff Report, shall include site tenacity, number of adult owls present and reproducing, colonization by burrowing owls from elsewhere, changes in distribution, and trends in stressors. Timing/Implementation: The developer/applicant shall be responsible for ensuring implementation of Mitigation Measure BIO-7. Per the circumstances described in Mitigation Measure BIO-7, County Planning Services shall verify the pre-construction survey's completion per the timing described in the first paragraph of Mitigation Measure		

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	BIO-7. This mitigation measure shall be noted on any Final Map, grading plans, and construction plans.		
Impact 3.3-2. The RIA preferred project could have an adverse effect on riparian habitat or other sensitive natural community.	BIO-8: Implement mitigation measures BIO-2, BIO-3, and BIO-9.	See BIO-2, BIO-3, and BIO-9.	See BIO-2, BIO-3, and BIO-9.
Impact 3.3-3. The RIA preferred project could have a substantial adverse effect on state or federally protected wetlands through direct removal, filling, hydrological interruption, or other means.	BIO-9: Wetland Compensatory Mitigation. The project applicant shall demonstrate no net loss of wetlands and other waters of the United States or state. To ensure this, wetland mitigation shall be developed as a part of the permitting process. Mitigation shall be provided to El Dorado County prior to any construction-related impacts to the existing waters/wetlands. The exact mitigation ratio shall be determined in consultation with the applicable permitting agencies, which may include U.S. Army Corps of Engineers (USACE), California Department of Fish and Wildlife (CDFW), and/or the Regional Water Quality Control Board (RWQCB). The amount of mitigation shall be based on the type and value of the waters/wetlands affected by the project, and shall be determined in consultation with the USACE, RWQCB, and/or CDFW during the regulatory permitting process and shall, at a minimum, comply with the Habitat Mitigation Summary Table in Policy 7.4.2.8 of the General Plan. Compensation shall take the form of preservation, enhancement, rehabilitation, reestablishment, or creation of similar habitat in accordance with USACE, RWQCB and/or CDFW mitigation requirements, as required under project permits. Compensation may occur offsite through purchasing credits at USACE, CDFW, and/or RWQCB-approved mitigation banks, purchasing of credits from an approved in-lieu fee program, and/or by implementing permittee either an onsite or offsite permittee responsible mitigation offset.	Prior to construction activities impacting waters/wetlands	El Dorado County Planning and Building Department to verify mitigation requirements issued by USACE, CDFW, and/or RWQCB prior to issuance of grading permits
	BIO-11: Implement mitigation measures BIO-2 and BIO-3.	See BIO-2 and BIO-3.	See BIO-2 and BIO-3.
Impact 3.3-4. The RIA preferred project could interfere with established migratory wildlife corridors	BIO-12: Implement mitigation measures BIO-2, BIO-3, BIO-5, BIO-6.	See BIO-2, BIO-3, BIO-5, and BIO-6.	See BIO-2, BIO-3, BIO-5, and BIO-6.

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or impede the use of native wildlife nursery sites.			
Impact 3.3-6. The RIA preferred project, combined with other past and reasonably foreseeable future projects, could result in a cumulative impact to candidate, sensitive, or special-status plant and wildlife species.	BIO-13: Implement mitigation measures BIO-1 through BIO-7.	See BIO-1 through BIO-7.	See BIO-1 through BIO-7.
Impact 3.3-8. The RIA preferred project, combined with other past and reasonably foreseeable future projects, could result in a cumulative impact to state or federally protected wetlands.	BIO-14: Implement mitigation measure BIO-9.	See BIO-9.	See BIO-9.
Impact 3.3-9. The RIA preferred project, combined with other past and reasonably foreseeable future projects, would result in a cumulative impact to migratory wildlife corridors or native wildlife nursery sites.	BIO-15: Implement mitigation measures BIO-5 and BIO-6.	See BIO-5 and BIO-6.	See BIO-5 and BIO-6.
Impact 3.4-2. The RIA preferred project could cause a substantial adverse	CUL-1: Cultural Resource Awareness Training. Mitigation Measure TCR-1 shall be implemented and as noted therein, include training on potential archaeological or cultural resources.	See TCR-1.	See TCR-1.

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change in the significance of an archaeological resource.	CUL-2: Unanticipated Discovery of a Cultural Resource. If unanticipated cultural or archeological resources are exposed during construction activities, the archaeological monitor shall be immediately notified and all construction work occurring within 100 feet of the find shall immediately stop to provide up to 48 hours for the archeologist to evaluate the significance of the find and determine whether or not additional study is warranted. Temporary flagging or staking by the archeologist shall be required around the resource to avoid any disturbance from construction equipment if the archeologist determines that temporary flagging is necessary to protect the resource. The work exclusion buffer may be reduced based on the recommendation of the archeologist. If the unanticipated cultural resource appear to be human remains, Mitigation Measures CUL-4 and TCR-4 shall be implemented. If the cultural or archeological resource is not determined to be a Tribal Cultural Resource under Mitigation Measure TCR-3 and is within an Open Space area that was not approved for grading or other disturbance, preservation in place shall occur, if recommended by the archeologist. Alternatively, the archeologist may determine that one of the other treatment strategies identified below is preferred for the particular cultural or archeological resource, in which case that treatment strategy shall be implemented. If the cultural or archeological resource is not determined to be a Tribal Cultural Resource under Mitigation Measure TCR-3 and is within an area planned for residential lots, road and infrastructure improvements, grading, park improvements, or other development activity approved as part of the project, the archeologist shall direct whether the treatment of the cultural or archeological resource is one or more of the following: (1) recordation of the resource; (2) recovery and reburial in or relocation to an Open Space preserve area within the Specific Plan; (3) preservation in place through burial if feasible given the final elevation of the area and intended development; or (4) removal and preservation. Prior to the relocation, burial, or removal of a cultural or archeological resource, the archeologist or project applicant shall document the cultural or archeological resource through pictures that are provided to the County. The photographs and management strategies recommended by the archaeologist shall remain confidential and be provided to the County in writing and approved by the El Dorado County Director of Planning and Building. The project construction contractor shall adhere to the management strategies approved by the archaeologist and County during all ground disturbing activities. Ground-disturbing activities may resume once the management strategies have been implemented to the satisfaction of the archaeologist and County's Director of Planning and Building.	Ongoing during construction activities	El Dorado County Planning and Building Department to be notified of any potential find and work stoppage
Impact 3.4-3. The RIA preferred project could potentially damage or	CUL-4: Discovery of Non-Native American Human Remains. If human remains are discovered during ground-disturbing construction work, all construction within 100 feet of the remains shall be halted immediately by the project contractor, and the El Dorado	Ongoing during construction activities	Notify El Dorado County Coroner.

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disturb human remains during project construction activities.	County coroner and archaeological monitor shall be notified immediately by the archeologist. If the remains are found to be non-Native American or the result of a crime scene, then the procedures in state law and mitigation measure TCR-4 shall be followed. The County shall be responsible for confirming compliance with Section 5097.98 and CEQA Guidelines Section 15064.5(e) and the resumption of ground-disturbing activities within 100 feet of the boundaries of the sensitive area defined by the investigation where the remains were discovered shall not occur until compliance with those standards is demonstrated in writing by the archeologist.		El Dorado Planning and Building Department to approve resumption of work
Impact 3.4-4. The RIA preferred project, in combination with past, present and reasonably foreseeable future development, could result in a cumulative impact on archeological resources and human remains.	CUL-5: Implement mitigation measures CUL-1, CUL-2, and CUL-4.	See CUL-1, CUL-2, and CUL-4.	See CUL-1, CUL-2, and CUL-4.

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Impact 3.7-1. The RIA preferred project could generate GHG emissions, either directly or indirectly, that may have a significant impact on the environment.	GHG-1: The following requirements shall be noted on project improvement plans, subject to review and approval by the El Dorado County Planning Services Department: ▪ The proposed project shall be designed such that the project is built all-electric, and natural gas infrastructure shall be prohibited onsite; and ▪ The project shall be constructed to include electric vehicle (EV) ready parking spaces at the ratio with which the current CalGreen Tier 2 standards require EV Capable spaces in effect at the time building permits are issued. If the use of all-electric for any project component(s) (e.g., an appliance) is not enforceable or commercially feasible at the time of issuance of building permit(s), the project applicant shall require future residential homebuilders to include pre-wiring in all residential units and the neighborhood commercial space (if approved as part of the Creekside Village Specific Plan) to allow for the future retrofit of all natural gas appliances with all-electric appliances and purchase off-site mitigation credits or forecasted mitigation units (“FMUs”) (collectively, “GHG credits”) for project-related greenhouse gas (GHG) emissions from the component(s) using natural gas instead of electric. The emissions from the use of natural gas shall be calculated by a qualified professional using El Dorado County Air Quality Management District (EDCAQMD), California Air Resource Board (CARB), or the EPA-approved emissions models and quantification methods available and submitted to the County for review and approval, which shall include third-party review by a qualified consultant of the County’s selection and be subject to applicant reimbursement of consultant costs. Any and all GHG credits to off-set for the use of natural gas must be created through a CARB-approved registry. These registries are currently the American Carbon Registry (ACR), Climate Action Reserve (CAR), and Verra, although CARB may accredit additional registries in the future. These registries use robust accounting protocols for all GHG credits created for their exchange, including the six currently approved CARB protocols. This mitigation measure specifically requires GHG credits created for the project originate from a CARB-approved protocol or a protocol that is equal to or more rigorous than CARB requirements under 17 CCR 95972. The selected protocol must demonstrate that the GHG emissions reductions are real, permanent, quantifiable, verifiable, enforceable, and additional. Definitions of these terms from 17 CCR 95802(a) are provided below.	During project design	El Dorado County Planning and Building Department to review and approve design prior to approval of building permits. If GHG credits are required, verified credits must be provided prior to the issuance of the certificate of occupancy for the first housing unit.

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	1. Real: GHG reductions or enhancements result from a demonstrable action or set of actions and are quantified using appropriate, accurate, and conservative methodologies that account for all GHG emissions sources, GHG sinks, and GHG reservoirs within the [GHG credit] project boundary and account for uncertainty and the potential for activity-shifting and market-shifting leakage. 2. Additional: GHG reductions or removals that exceed any GHG reduction, or removals otherwise required by law, regulation, or legally binding mandate, and that exceed any GHG reductions or removals that would otherwise occur in a conservative Business as Usual scenario. 3. Permanent: GHG reductions and removal enhancements are not reversible or, when GHG reductions and GHG-removal enhancements may be reversible, mechanisms are in place to replace any reversed GHG-emission reductions and GHG-removal enhancements to ensure that all credited reductions endure for at least 100 years. 4. Quantifiable: The ability to accurately measure and calculate GHG reductions or GHG-removal enhancements relative to a project baseline in a reliable and replicable manner for all GHG emission sources, GHG sinks, or GHG reservoirs included within the [GHG credit] project boundary, while accounting for uncertainty. Activity-shifting, and market-shifting leakage. 5. Verifiable: A [GHG credit] project report assertion is well-documented and transparent such that it lends itself to an objective review by an accredited verification body. 6. Enforceable: The authority for CARB to hold a particular party liable and take appropriate action if any of the provisions of this article are violated. Note that this definition of enforceability is specific to the Cap and-Trade regulation, where CARB holds enforcement authority, but this measure shall employ GHG credits from the voluntary market, where CARB has no enforcement authority. Applying the definition to this mitigation measure means that GHG reductions must be owned by a single entity and backed by a legal instrument or contract that defines exclusive ownership. Geographic Prioritization of GHG Credits		

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	GHG credits from reduction projects in El Dorado County (County) shall be prioritized before projects in larger geographies (i.e., northern California, California, United States, and international). The project applicant shall inform brokers of the required geographic prioritization for the procurement of GHG credits. GHG credits from reduction projects identified in the County that are of equal or lesser cost compared to the settlement price of the latest Cap-and-Trade auction must be included in the transaction. GHG credits from reduction projects outside of the County may be purchased if adequate credits cannot be found in the County or if they exceed the maximum price identified above. The economic and geographic analysis undertaken to inform the selection of GHG credits must be provided by the project applicant to the County as part of the required documentation discussed below under Plan Implementation and Reporting. Types of GHG Credits GHG credits may be in the form of GHG offsets for prior reductions of GHG emissions verified through protocols or FMUs for future committed GHG emissions meeting protocols. Because emissions reductions from GHG offsets have already occurred, their benefits are immediate and can be used to compensate for an equivalent quantity of project-generated emissions at any time. GHG credits from FMUs must be funded and implemented within 5 years of project GHG emissions to qualify as a GHG credit under this measure (i.e., there can only be a maximum of 5 years lag between project emissions and their real-world reductions through funding a FMU in advance and implementing the FMU on the ground). Any use of FMUs that result in a time lag between project emissions and their reduction by GHG credits from FMUs must be compensated through a prorated surcharge of additional FMUs proportional to the effect of the delay. Because emissions of CO₂ in the atmosphere reach their peak radiative forcing within 10 years, a surcharge of 10% for every year of lag between project emissions and their reduction through a FMU shall be added to the GHG credit requirement (i.e., 1.10 FMUs would be required to mitigate 1 metric ton of project GHG emissions generated in the year prior to funding and implementation of the FMU). Verification and Independent Review of GHG Credits All GHG credits shall be verified by an independent verifier accredited by the ANSI National Accreditation Board (ANAB) or CARB, or an expert with equivalent qualifications to the extent necessary to assist with the verification. Following the standards and		

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	requirements established by the accreditation board (i.e., ANAB or CARB), the verifier shall certify the following: - GHG credits conform to a CARB-approved protocol or a protocol that is equal to or more rigorous than CARB requirements under 17 CCR 95972. Verification of the latter requires certification that the credits meet or exceed the standards set in 17 CCR 95972. - GHG credits are real, permanent, quantifiable, verifiable, enforceable, and additional, as defined in this measure. - GHG credits are purchased according to the geographic prioritization standard defined in this measure under Geographic Prioritization of GHG Credits. Verification of GHG offsets must occur as part of the certification process for compliance with the accounting protocol. Because FMUs are GHG credits that result from future projects, additional verification must occur beyond initial certification is required. Verification for FMUs must include initial certification and independent verification every 5 years over the duration of the FMU generating the GHG credits. The verification shall examine both the GHG credit realization on the ground and its progress toward delivering future GHG credits. The project applicant shall retain an independent verifier meeting the qualifications described above to certify reductions achieved by FMUs are achieved following completion of the future reduction project.		
Impact 3.7-2. The RIA preferred project could conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing the emissions of greenhouse gases.	GHG-2: Implement mitigation measure GHG-1.	See GHG-1.	See GHG-1.
Impact 3.10-1. The RIA preferred project could result in an increase in temporary (construction) ambient noise levels in excess of County standards.	NOI-1: Construction Noise Control Measures. To the maximum extent practical, the following construction-related measures shall be incorporated into on-site and off-site infrastructure improvement operations: Noise-generating infrastructure improvement construction activities shall only occur between the hours of 7:00 a.m. and 7:00 p.m., Monday through Friday, and 8:00 a.m. and 5:00 p.m. on weekends and on federal holidays.	Prior to and ongoing during construction	El Dorado County Planning and Building Department to verify during construction.

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	- All noise-producing project equipment and vehicles using internal-combustion engines shall be equipped with manufacturers-recommended mufflers and be maintained in good working condition. - All mobile or fixed noise-producing equipment used on the project site that are regulated for noise output by a federal, state, or local agency shall comply with such regulations while in the course of project activity. - Electrically powered equipment shall be used instead of pneumatic or internal-combustion-powered equipment, where feasible. - Material stockpiles and mobile equipment staging, parking, and maintenance areas shall be located as far as practicable from noise-sensitive uses. - Nearby residences shall be notified of construction schedules so that arrangements can be made, if desired, to limit their exposure to short-term increases in ambient noise levels.		
Impact 3.10-2. The RIA preferred project could result in an increase in permanent (operation) ambient noise levels in excess of County standards.	NOI-2: Park Activity Noise. Any application submitted for a building and/or grading permit shall include an acoustical analysis (noise study) that verifies and demonstrates applicable County noise standards shall be met. The analysis shall be provided to the County's Planning and Building Department for review. Solid noise barriers measuring a minimum of six feet in height (relative to backyard elevation) shall be constructed along residences proposed adjacent to the north and west sides of Village Park and the north, south, west and east sides of Neighborhood Park 2. The recommended noise barrier extension shall either be a solid masonry wall or wood fence. If a wood fence is selected as a barrier, the fence slats shall overlap by a minimum of two inches and screwed to the framing rather than nailed. The purpose of the overlapping slats and using screws rather than nails is to ensure that prolonged exposure to the elements does not result in visible gaps through the slats which would result in reduced noise barrier effectiveness. The final barrier design shall be reviewed by a qualified acoustical consultant prior to issuance of building permits.	Prior to issuance of building and/or grading permits	El Dorado County Planning and Building Department to review noise study and approve noise barrier prior to issuance of building and/or grading permits.

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	NOI-3: Live or Amplified Music. An acoustic analysis prepared by a qualified acoustic specialist shall be required prior to discretionary authorization or permit approval by El Dorado County for any commercial activity featuring live or amplified music, pursuant to County Code Section 130.37.050.	Prior to discretionary authorization or permit approval	El Dorado County Planning and Building Department to incorporate requirement into conditions of approval
Additional Project Considerations (Non-CEQA)	NOI-4: Exterior Traffic Noise. Any application submitted for building and/or grading permit shall include an acoustical analysis (noise study) that verifies and demonstrates applicable County noise standards shall be met. The analysis shall be provided to the County's Planning and Building Department for review. To satisfy the General Plan 60 dBA L_{dn} exterior noise level standard at the backyards of the single-family residential lots proposed nearest to Latrobe Road (within 230 feet from the centerline of Latrobe Road), the construction of solid traffic noise barriers ranging from six to nine feet in height shall be required. Once site plans showing building pad elevations are available, a site-specific noise study shall be completed by a qualified noise consultant in order to determine the overall heights of barriers required at those locations. It is recommended that the traffic noise barriers shall be either a masonry wall, earthen berm, or combination of the two. Other materials may be acceptable (i.e., wood or wood composite fence with overlapping slat construction) but shall be reviewed by a qualified acoustical consultant prior to receiving building permits.	During preparation of final site plans	El Dorado County Planning and Building Department to verify prior to issuance of building permits
	NOI-5: Interior Traffic Noise. To achieve a greater margin of safety, the upper floor bedroom windows of the residential lots located north of Village Park adjacent to and visible from Latrobe Road or within 60 feet from the centerline of Latrobe Road and visible from Latrobe Road shall be upgraded to have a minimum Sound Transmission Class Rating of 32. Mechanical ventilation (air conditioning) shall also be provided for all residences to allow the occupants to close doors and windows to achieve compliance with the General Plan 45 dBA L _{dn} interior noise level standard.	Project design	El Dorado County Planning and Building Department to verify prior to issuance of building permits

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Impact	Mitigation Measure(s)	Implementation Schedule	Monitoring Agency and Method
Impact 3.13-1. The RIA preferred project could cause a substantial adverse change in the significance of a tribal cultural resource that is listed or eligible for listing in the California Register of Historical Resources, or in a local register of historical resources or is a resource determined by the County to be significant.	TCR-1: Tribal Cultural Resource (TCR) Awareness Training. The following language shall be noted on project Improvement Plans subject to review and approval by the El Dorado County Planning and Building Department: Prior to the initiation of construction, all construction crew members, consultants, and other personnel involved in project implementation shall receive project-specific Tribal Cultural Resource (TCR) Awareness Training. The training may be conducted in coordination with qualified cultural resource specialists and representatives from culturally affiliated Native American Tribes. The training shall emphasize the requirement for confidentiality and culturally appropriate, respectful treatment of any finds of significance to culturally affiliated Native American Tribes. All personnel required to receive the training shall also be required to sign a form that acknowledges receipt of the training, which shall be submitted to the El Dorado County Planning and Building Department. As a component of the training, a brochure shall be distributed to all personnel associated with the project implementation. At a minimum the brochure shall discuss the following topics in clear and straightforward language: ▪ Field indicators of potential archaeological or tribal cultural resources (i.e., what to look for, for example: archaeological artifacts, exotic or non-native rock, unusually large amounts of shell or bone, significant soil color variations, etc.). ▪ Regulations governing archeological resources and tribal cultural resources. ▪ Consequences of disregarding or violating laws protecting archeological or tribal cultural resources. ▪ Steps to take if a worker encounters a possible resource. The training shall include project specific guidance for on-site personnel including protocols for resource avoidance, when to stop work, and who to contact if potential archeological or TCRs are identified. The training shall also address the stoppage of work if potentially significant cultural resources are discovered during ground disturbing activities, and in the case of possible human remains the proper course of action requiring immediate contact with the County Coroner and the Native American Heritage Commission.	Prior to start of construction	El Dorado County Planning and Building Department to verify compliance prior to start of construction

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	TCR-2: Tribal Monitoring. The project applicant or their construction contractor shall comply with the following measure to assist with identification of any unknown tribal cultural resources (TCRs) at the earliest possible time during project-related earthmoving activities. These measures shall be included as notes on the project improvements plans prior to their approval by the County. ▪ The project applicant shall contact the United Auburn Indian Community (UAIC) Tribal Historic Preservation Officer (THPO) (thpo@auburnrancheria.com) at least two weeks prior to project ground-disturbing activities within the areas identified for monitoring in the confidential Creekside Village Sites and Creek Monitoring Map prepared by UAIC and within 200 feet of P-09-000168 (collectively, "Monitoring Area") to retain the services of a UAIC Certified Tribal Monitor ("Tribal Monitor"). The duration of the construction schedule and Tribal Monitoring shall be determined at this time. ▪ A contracted Tribal Monitor shall monitor the vegetation grubbing, stripping, grading, trenching, and other ground disturbing activities within the Monitoring Area. All ground-disturbing activities within such areas shall be subject to Tribal Monitoring unless otherwise determined unnecessary by UAIC. A contracted UAIC certified Tribal Monitor shall spot check up to 16 hours per month the ground-disturbing activities within all other areas of the project site. ▪ The Tribal Monitor or UAIC Tribal Representatives shall have the authority to direct that work be temporarily paused, diverted, or slowed within 100 feet of the immediate impact area if sites, cultural soils, or objects of potential significance are identified. The temporary pause/diversion shall provide up to 48 hours for UAIC Tribal Government Representatives to examine the resource. ▪ If unanticipated TCRs (i.e., sites, features, or artifacts) are exposed during construction activities, Mitigation Measure TCR-3 shall be implemented. ▪ To track the implementation of this measure, the Tribal Monitor shall document field-monitoring activities on a Tribal Monitor log. ▪ The Tribal Monitor shall wear the appropriate safety equipment while on the construction site. ▪ The Tribal Monitor, in consultation with the UAIC THPO and the project applicant, shall determine a mutual end or reduction to the on-site monitoring if/when construction activities have a low potential for impacting TCRs.	Minimum two weeks prior to start of construction. Ongoing during construction within the Monitoring Area.	El Dorado County Planning and Building Department to verify compliance prior to start of construction

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	In the event the Tribal Monitor does not report to the job site at the scheduled time after receiving 24-hour business day notice, construction activities may proceed without Tribal Monitoring. At no time, regardless of absence of a Tribal Monitor, shall suspected TCRs be mishandled or disrespected.		
	TCR-3: Unanticipated Discovery of a Tribal Cultural Resource (TCR). If unanticipated TCRs (i.e., sites, features, or artifacts including but not limited to cultural features, midden/cultural soils, artifacts, exotic rock [non-native], shell, bone, shaped stones, or ash/charcoal) are exposed during construction activities, all construction work occurring within 100 feet of the find shall immediately stop to provide up to 48 hours for the Tribal Monitor and/or United Auburn Indian Community (UAIC) Tribal Government Representatives to evaluate the significance of the find and determine whether or not additional study is warranted. Temporary flagging or staking shall be required around the resource to avoid any disturbance from construction equipment if the Tribal Monitor determines that temporary flagging is necessary to protect the resource. The work exclusion buffer may be reduced based on the recommendation of the Tribal Monitor. If the unanticipated TCRs appear to be human remains, Mitigation Measure TCR-4 shall be implemented. If the Tribal Monitor or UAIC Tribal Government Representatives determine that the potential resource appears to be a TCR (as defined by Public Resources Code Section 21074), treatment shall be consistent with the following: If the TCR is within an Open Space area that was not approved for grading or other disturbance, preservation in place shall occur, if recommended by the Tribal Representative. Alternatively, the Tribal Historic Preservation Officer (THPO) may determine that one of the other treatment strategies identified below is preferred for the particular TCR, in which case that treatment strategy shall be implemented.	Ongoing during construction	El Dorado County Planning and Building Department to verify compliance prior to restart of construction after a discovery

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	▪ If the TCR is within an area planned for residential lots, road and infrastructure improvements, grading, park improvements, or other development activity approved as part of the project, the THPO and/or UAIC Tribal Government Representative shall direct whether the treatment of the TCR is one or more of the following: (1) recordation of the resource; (2) recovery and reburial in or relocation to an Open Space preserve area within the Specific Plan, in which case the UAIC Tribal Government Representatives shall identify the placement of the reburial or relocated area; (3) preservation in place through burial if feasible given the final elevation of the area and intended development; or (4) removal and provided to UAIC. Prior to the relocation, burial, or removal of a TCR, UAIC shall record the resources according to UAIC Preservation Department Recommendations for Respectful and Accurate Recordation of Tribal Cultural Resources (TCR) and Cultural Significance/Integrity on Department of Recreation Form (DPR) 523 Forms. ▪ The applicant shall document the TCR through pictures that remain confidential and are provided to the Tribal Government Representatives. The photographs and management strategies recommended by the Tribal Government Representatives or THPO and carried out by the Tribal Monitor shall remain confidential and be provided to the County in writing and approved by the El Dorado County Director of Planning and Building. The project contractor shall adhere to the management strategies approved by the Tribal Government Representatives or THPO and County. Ground-disturbing activities may resume once the management strategies have been implemented to the satisfaction of the Tribal Monitor and County's Director of Planning and Building. ▪ The construction contractor(s) shall provide secure, on-site storage for culturally sensitive soils or objects that are components of TCRs that are found or recovered during construction. Only Tribal Government Representatives, THPO, and Tribal Monitors shall have access to the storage. Storage size shall be determined by the nature of the TCR and can range from a small lock box to a conex box (shipping container). A secure (locked), fenced area can also provide adequate on-site storage if larger amounts of material must be stored.		

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	TCR-4: Discovery of Native American Human Remains. If human remains are discovered during ground-disturbing construction work, all construction within 100 feet of the remains shall be halted immediately, and the El Dorado County coroner shall be notified immediately. If the remains are found to be non-Native American or the result of a crime scene, then the procedures in state law and Mitigation Measure CUL-1 shall be followed. If the remains are determined by the County coroner to be Native American, the Native American Heritage Commission (NAHC), United Auburn Indian Community (UAIC), and Wilton Rancheria shall be notified within 24 hours, and the guidelines of the NAHC shall be adhered to in the treatment and disposition of the remains. Development activity within the buffer area shall not resume until the landowner has discussed and conferred, as prescribed in Section 5097.98 of the Public Resources Code, with the most likely descendants regarding their recommendations as provided for in Section 5097.98 to ensure that the remains are treated with appropriate dignity. As provided for in subsection 5097.98(a), the descendants shall complete their inspection and make their recommendation within 48 hours of being granted access to the site. If no likely descendants are located or recommendations are not made, the applicant shall comply with Section 5097.98, including but not limited to Section 5097.98(e). The County shall be responsible for confirming compliance with Section 5097.98 and CEQA Guidelines Section 15064.5(e) and the resumption of ground-disturbing activities within 100 feet of the boundaries of the sensitive area defined by the investigation where the remains were discovered shall not occur until compliance with those standards is demonstrated in writing.	Ongoing during construction	Notify El Dorado County Coroner. El Dorado Planning and Building Department to approve resumption of work

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	TCR-5: Documentation and Relocation of TCRs. TCR P-09-006012 shall be subject to appropriate archaeological and Tribal documentation prior to ground disturbing activity and relocated to a location with identified TCRs that shall not be impacted by grading or other site disturbing activities. The project applicant shall do the following: ▪ Obtain written United Auburn Indian Community (UAIC) Tribal Historic Preservation Officer (THPO) approval prior to flagging P-09-006012 for relocation. Approval shall include any restrictions or requirements related to the relocation, such as type of equipment to use, orientation of the TCR, location for the TCR to be moved to, etc. ▪ Send a Tribal notification and confirm the details for relocation at least 48 hours prior to any relocation work. ▪ Provide financial and logistical support for the protection, intact transport, and relocation of bedrock features or other elements of P-09-006012. ▪ Update the California Historic Resources Information System Center (CHRIS) Department of Parks and Recreation (DPR) forms to reflect the relocation work. Updates shall be consistent with Tribal preference for documenting TCRs. Tribes shall have final review authority on the DPR form(s) and shall be copied on submission to the CHRIS. DPR forms shall be prepared for Tribal review within two weeks of relocation work being completed and shall be submitted to the CHRIS within two weeks of Tribal approval.	Prior to ground disturbing activities	El Dorado County Planning and Building Department to verify prior to start of construction
Impact 3.13-2. The RIA preferred project, in combination with past, present and reasonably foreseeable development, could make a cumulatively considerable contribution to a significant cumulative impact related to tribal cultural resources, including Native American human remains.	TCR-7: Implement mitigation measures TCR-1 through TCR-4.	See TCR-1 through TCR-4.	See TCR-1 through TCR-4.

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Impact 3.15-2. The RIA preferred project could exacerbate wildfire risks exposing future residents to potential wildfire hazards.	WF-1: Construction Fire Prevention Plan. Prior to any ground-disturbing activities, including site clearing, grading or trenching, the project applicant(s) shall work with the El Dorado Hills Fire Department to prepare a Construction Fire Prevention Plan to be provided to all future developers. The plan shall address training of construction personnel and provide details of fire-suppression procedures and equipment to be used during construction. Information contained in the plan shall be included as part of project-related environmental awareness training to occur prior to any ground disturbance. At a minimum, the plan shall be consistent with the requirements in California Building Code Chapter 33 and California Fire Code Chapter 33 and shall include the following: ▪ Procedures for minimizing potential ignition, including, but not limited to, vegetation clearing, parking requirements/restrictions, idling restrictions, smoking restrictions, proper use of gas-powered equipment, use of spark arrestors, and hot work restrictions; ▪ Work restrictions during Red Flag Warnings and High to Extreme Fire Danger days; ▪ Specifications for adequate water supply to service construction activities; ▪ On-site fire awareness coordinator role and responsibility; ▪ Construction worker training for fire prevention, initial attack firefighting, and fire reporting; ▪ Emergency communication, response, and reporting procedures; ▪ Coordination with local fire agencies to facilitate access through the project site; ▪ Implement all construction-phase fuel modification components prior to combustible building materials being delivered to the site; ▪ Emergency contact information; and ▪ Demonstrate compliance with applicable plans and policies established by state and local agencies.	Prior to ground disturbing activities	El Dorado Hills Fire Department to confirm compliance prior to start of construction
	WF-2: Fire Safe Plan Recommendations. The Fire Safe Plan (FSP) provides customized measures that address potential fire hazards on the site. The measures are independently established but shall work together to result in reduced fire threat and heightened fire protection. These measures shall be established and accepted by the El Dorado Hills Fire Department prior to the issuance of the first building construction permit issued by the County. The following measures identified in Section 7.3 of the FSP shall be	Prior to issuance of the first building construction permit	El Dorado Hills Fire Department to verify compliance prior to issuance of grading and/or building permits

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	implemented and shall be included as notes on any Final Map, grading plans, and construction plans: ▪ Fencing materials used within 5-feet of all buildings shall be constructed of non-combustible materials. ▪ Fencing materials adjacent to non-irrigated open space areas shall be constructed of non-combustible materials. ▪ Combustible sheds and other outbuildings shall be kept at least 30 feet from residential dwellings and other buildings on each parcel. ▪ The following specific alternative material and construction methods, exceeding the minimum criteria described in CBC Chapter 7A, shall be implemented within the project to meet the “Practical Effect” principles (described in CCR Title 14 – section 1276.01) when buildings are located within 30-feet of property lines to reduce the potential for building-to-building fire spread may include, but are not limited to the following provisions: - All spaces between roof decking and the Class A roof covering shall be blocked to prevent embers from catching and igniting the building; and Eaves shall be boxed in (soffit-eave design) and protected with ignition resistant or non-combustible materials; and - Ignition resistant building materials, such as stucco, fiber cement wall siding, fire retardant treated wood, or other approved materials shall be used when neighboring buildings are within 30-feet; and - WUI ember and flame-resistant vents, conforming with the requirements of ASTM E2886, shall be used to protect exterior wall openings when the wall is located within 30-feet of another building or faces the Wildland Fuel Reduction Zone areas; and - The size and number of windows to bedroom rescue window openings and other essential location shall be limited when the exterior wall is located within 30-feet of another building. Windows on all sides of buildings shall be constructed of multi-pane glazing with a minimum of one tempered pane on the exterior side; and - Exterior doors of buildings shall be constructed of non-combustible or ignition-resistant material, or shall be constructed of solid core wood compliant with California Residential Code Section R327.8.3 when located within 30-feet of another building; and		

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	- Combustible decks that are cantilevered over the natural slope shall be enclosed to reduce the accumulation of debris and combustible storage items that may be ignited by fire brands. The construction of combustible decks shall comply with the building construction requirements found in CBC Section R337; and - A minimum non-combustible area of 6 vertical inches, measured from the ground up (at grade) and from any attached horizontal surface like a deck, shall be provided on the exterior walls of all buildings. Non-combustible materials include brick, stone, fiber-cement siding, or concrete; and - Address numbers on each residential building shall be either internally or externally illuminated. ▪ Wildfire fuel reduction management and defensible space practices for the project shall follow the requirements identified in Chapter 6 of the FSP. ▪ A Restrictive Covenant shall be filed with the final subdivision map which stipulates that a Fire Safe Plan has been prepared and wildfire mitigation measures shall be implemented. ▪ "No Smoking" signs shall be posted at all trail entrances. ▪ At all trail intersections with the roads that have vehicle access there shall be a knock down bollard or gate with a Knox® padlock, or other approved lock, to allow for the passage of emergency equipment onto the trail. ▪ A 5-foot defensible space ember-resistant zone (Zone 0) shall be maintained around all buildings (including fencing within 5 feet). ▪ A Homeowners Association (HOA), or other acceptable entity, shall be responsible for maintaining all private emergency vehicle access roads and wildfire fuel reduction zone provisions described in Chapter 6 of the FSP. ▪ A HOA, or other acceptable entity, shall be responsible for enforcing compliance with all applicable federal, state and County regulations related to defensible space and vegetation management. ▪ Reliable on-going sources of funding shall be established and acceptable to the El Dorado Hills Fire Department prior to the recording of the final map for the project.		

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Table 1. Mitigation Monitoring and Reporting Program

Impact	Mitigation Measure(s)	Implementation Schedule	Monitoring Agency and Method
	WF-3: Emergency Preparedness and Evacuation Preparedness. The following measures identified in Section 7.4 of the Fire Safe Plan (FSP) shall be implemented. The Homeowner's Association shall be responsible for providing the following information to project occupants in consultation with the El Dorado Hills Fire Department. ▪ CAL FIRE Ready-Set-Go education materials shall be made available to all new residents of the project for their use in preparing for an evacuation. Fire Department and CAL FIRE shall be encouraged to visit the neighborhood annually to discuss this material and answer questions by the homeowners. See Fire Safe Plan Chapter 8 – Appendix J for additional details. ▪ El Dorado County Office of Emergency Services education materials on the “RAVE” program shall be made available to all new residents of the project for use in receiving timely notification information regarding the need to evacuate. See Fire Safe Plan Chapter 8 – Appendix L for additional details.	Ongoing during project operation	HOA shall demonstrate compliance upon request of El Dorado Hills Fire Department
	WF-4: Prohibited Plants. A landscape plan shall be submitted to the El Dorado Hills Fire Department for review and approval prior to the issuance of building permits. The landscape plan shall include a fire-resistant plant palette consistent with Appendix I of the Fire Safe Plan and shall not include trees and vegetation identified by the El Dorado Hills Fire Department on its current list of Highly Flammable Trees & Vegetation, which are plant communities and their associated plant species known to have increased flammability based on plant physiology (resin content), biological function (flowering, retention of dead plant material), physical structure (bark thickness, leaf size, branching patterns), and overall fuel loading, shall be prohibited in the CVSP proposed landscape plan. The proposed landscape plan shall be consistent with the El Dorado Hills Fire Department Defensible Space guidelines, the El Dorado County Weed Abatement guidelines, and the El Dorado County Fire Safe Council. This mitigation measure shall be included as a note on any Final Map, grading plans, and construction plans.	Prior to issuance of building permits	El Dorado Hills Fire Department to verify prior to issuance of first grading or building permit
Impact 3.15-3. The RIA preferred project could exacerbate fire risk associated with the installation and	WF-5: Implement mitigation measures WF-1 and WF-4.	See WF-1 and WF-4.	See WF-1 and WF-4.

CREEKSIDE VILLAGE SPECIFIC PLAN REDUCED IMPACT ALTERNATIVE - MITIGATION MONITORING AND REPORTING PROGRAM

Table 1. Mitigation Monitoring and Reporting Program

Impact	Mitigation Measure(s)	Implementation Schedule	Monitoring Agency and Method
maintenance of project-related infrastructure.			
Impact 3.15-4. The RIA preferred project could expose future residents or structures to hazards associated with post-fire runoff.	WF-6: Post Fire Activities. Following any on-site wildfire during project build-out in areas where development may be affected by post-fire risks, a post-fire field assessment shall be conducted by an engineering geologist or civil engineer, in coordination with the El Dorado Hills Fire Department, to identify any areas that may be subject to increased risk of post-fire flooding, landslide or erosion. Any recommendations identified by the geologist to mitigate such risk shall be provided to the County, El Dorado Hills Fire Department, and the County Emergency Operations Center for consideration of the work necessary to allow safe re-entry and/or re-occupation of the affected area.	Following any on-site wildfire during project development and prior to re-entry/re-occupation of the affected area.	El Dorado County Planning and Building Department and El Dorado Hills Fire Department to verify compliance after a wildfire event prior to re-occupation
Impact 3.15-6. Implementation of the RIA preferred project could exacerbate wildfire risk to onsite residents resulting in a cumulative contribution.	WF-7: Implement mitigation measures WF-1 through WF-4.	See WF-1 through WF-4.	See WF-1 through WF-4.

Creekside Village Specific Plan - Reduced Impact Alternative

CEQA Findings of Fact and Statement of Overriding Considerations

1 Introduction

The County of El Dorado (“County”), as Lead Agency, has prepared an Environmental Impact Report (“EIR”) pursuant to the California Environmental Quality Act (“CEQA”), California Public Resources Code Section 21000 et seq., for the Creekside Village Specific Plan (County applications GPA20-0001, Z20-0005, SP20-0001, TM20-0002). These Findings of Fact (“Findings”) are made pursuant to Public Resources Code Sections 21081, 21081.5, and 21081.6 and Sections 15091 and 15092 of Title 14, Cal. Code Regs. 15000, et seq. (“CEQA Guidelines”).

As detailed herein, because the Reduced Impact Alternative (“RIA”) analyzed in Chapter 5 of the Draft EIR is environmentally superior and will avoid most of the significant effects on the environment, the County has determined, and the applicant has agreed, that the project changes achieved through the RIA should be implemented. These Findings and the Statement of Overriding Considerations therefore address the environmental effects associated with the RIA for the Creekside Village Specific Plan (referred to herein as the “RIA,” “preferred project,” or “project”). For clarity, the proposed project analyzed in the Draft EIR is different from the RIA and is referred to herein as the “originally proposed project.”

The RIA was developed with input from consulting Tribes to reduce impacts to Tribal Cultural Resources (“TCRs”) identified during preparation of the Draft EIR as well as changes to reduce other environmental impacts, including vehicle trips, air pollutants, and GHG emissions. The County requested that the RIA be analyzed at a more detailed level to help inform County decision makers because it is the land use plan preferred by the Tribes consulting with the County on the project, the Latrobe School District, and community members. The Draft EIR analyzed the RIA at the project-specific level so that it could be recommended by County staff and the Planning Commission and ultimately approved by the Board of Supervisors instead of the originally proposed project.

Section 15091 of the CEQA Guidelines states, in part, that:

- a) No public agency shall approve or carry out a project for which an EIR has been certified which identifies one or more significant environmental effects of the project unless the public agency makes one or more written findings for each of those significant effects, accompanied by a brief explanation of the rationale for each finding. The possible findings are:
 - 1) Changes or alterations have been required in, or incorporated into, the project which avoid or substantially lessen the significant environmental effect as identified in the final EIR.

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- 2) Such changes or alterations are within the responsibility and jurisdiction of another public agency and not the agency making the finding. Such changes have been adopted by such other agency or can and should be adopted by such other agency.
- 3) Specific economic, legal, social, technological, or other considerations, including provision of employment opportunities for highly trained workers, make infeasible the mitigation measures or project alternatives identified in the final EIR.

The EIR identified potentially significant effects that could result from implementation. However, with revisions made through the RIA and the inclusion of certain mitigation measures, approval would reduce these effects to less-than-significant levels and, with the exception of significant and unavoidable impacts to aesthetics, there are no other significant impacts that cannot be mitigated to below a level of significance.

In accordance with Public Resource Code Section 21081 and Section 15093 of the CEQA Guidelines, whenever significant impacts cannot be mitigated to below a level of significance, the decision-making agency is required to balance, as applicable, the benefits of the project against its unavoidable environmental risks when determining whether to approve the project. If the benefits of a project outweigh the unavoidable adverse environmental effects, the adverse effects may be considered “acceptable.” In that case, the decision-making agency may prepare and adopt a Statement of Overriding Considerations, pursuant to the CEQA Guidelines.

Section 15093 of the CEQA Guidelines state that:

- b) CEQA requires the decision-making agency to balance, as applicable, the economic, legal, social, technological, or other benefits, including region-wide or statewide environmental benefits, of a proposed project against its unavoidable environmental risks when determining whether to approve the project. If the specific economic, legal, social, technological, or other benefits including region-wide or statewide environmental benefits, of a proposed project outweigh the unavoidable adverse environmental effects, the adverse environmental effects may be considered “acceptable.”
- c) When the lead agency approves a project which will result in the occurrence of significant effects which are identified in the final EIR but are not avoided or substantially lessened, the agency shall state in writing the specific reasons to support its action based on the final EIR and/or other information in the record. The statement of overriding considerations shall be supported by substantial evidence in the record.
- d) If an agency makes a statement of overriding considerations, the statement should be included in the record of the project approval and should be mentioned in the notice of determination. This statement does not substitute for, and shall be in addition to, findings required pursuant to Section 15091.

These Findings do not attempt to describe the full analysis of each environmental impact contained in the EIR. Instead, the Findings provide a summary description of each impact, describe the applicable mitigation measures identified in the EIR and adopted by the Board of Supervisors, and state the Board of Supervisors’ findings on the significance of each impact after imposition of the adopted mitigation measures,

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accompanied by a brief explanation. Full explanations of these environmental findings and conclusions can be found in the EIR. These Findings hereby incorporate by reference the discussion and analysis in those documents supporting the EIR's determinations regarding mitigation measures and the project's impacts and mitigation measures designed to address those impacts. In making these Findings, the Board of Supervisors ratifies, adopts, and incorporates into these Findings the analysis and explanation in the EIR and ratifies, adopts, and incorporates in these Findings the determinations and conclusions of the EIR relating to environmental impacts and mitigation measures.

In accordance with CEQA and the CEQA Guidelines, the County adopts these Findings as part of its certification of the Final EIR for the RIA preferred project. Pursuant to Section 21082.1(c)(3) of the Public Resources Code, the County also finds that the Final EIR reflects the County's independent judgment as the lead agency for the project. As required by CEQA, the County, in adopting these Findings, also adopts a Mitigation Monitoring and Reporting Program ("MMRP") for the RIA preferred project. The County finds that the MMRP, which is incorporated herein by reference and made a part of these Findings, meets the requirements of Section 21081.6 of the Public Resources Code by providing for the implementation and monitoring of measures intended to mitigate potentially significant effects of the preferred project. To the extent any text of a mitigation measure in the MMRP inadvertently conflicts with the text of a mitigation measure as restated herein, the MMRP shall control.

1.1 Organization and Format of CEQA Findings of Fact

Section 1 contains a summary description of the Reduced Impact Alternative and background facts relative to the environmental review process.

Section 2 discusses the CEQA findings of independent judgment. This includes the impacts determined to have no impact or a less than significant impact, impacts determined to have potentially significant effects of the project that would be mitigated to a less than significant level with implementation of the identified mitigation measures, and impacts determined to be significant and unavoidable.

Section 3 identifies the feasibility of the project Alternatives that were studied in the EIR.

Section 4 provides additional CEQA findings and adoption of the MMRP.

Section 5 provides the statement of overriding considerations identifying the specific overriding economic, legal, social, technological, and other benefits of the RIA preferred project that outweigh significant unavoidable aesthetic impacts of the RIA preferred project.

Section 6 provides for certification of the EIR with respect to the RIA preferred project.

1.2 Summary of Project Description

The RIA consists of adoption of the Creekside Village Specific Plan for the Reduced Impact Alternative ("CVSP-RIA") to develop approximately 208 acres of land with a mix of residential, parks, and open space land uses (Assessor's Parcel Number (APN) 117-010-032 and a portion of APN 117-720-012). The CVSP-RIA and associated approvals, including a General Plan amendment, rezone, and tentative maps, must be approved before development can occur. The project site was previously part of the private El Dorado Hills

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Business Park Association and in 2018 the site de-annexed from the El Dorado Hills Business Park Owners Association. The project site currently has a Research and Development (“R&D”) land use designation and R&D zoning.

The RIA would develop the same approximately 208 acres of land as the originally proposed project and would include a mix of residential (conventional and age-restricted) residential units, parks, and open space land uses. The RIA provides for the development of up to 763 single-family dwelling units, including 614 single-family low density residential units ranging from 4 to 8 dwelling units per acre (du/ac) on approximately 117 acres and 149 medium-density residential units on 21.3 acres with a density of 5-12 du/ac. A portion of the RIA is proposed to be a gated, age-restricted community that would contain 613 units. The remaining units would include 150 conventional single-family units. Overall, the RIA removes 155 dwelling units as compared to the originally proposed project and redesigns the land plan and proposed tentative maps to protect certain areas in open space.

The RIA also proposes a 7.5-acre Village Park with 1.6 acres of the park containing a Planned Development (“PD”) overlay designation that could allow for neighborhood commercial uses to serve the plan area. These potential commercial uses would require approval of a Conditional Use Permit and a PD. There would be two additional Neighborhood Parks that will be 4.4 and 2.2 acres in size. The remainder of the project site would be open space, landscaping, public facilities, and roadway infrastructure. Similar to the originally proposed project, the RIA would include a coordinated circulation system that provides for efficient vehicular travel, bikeways, sidewalks, pedestrian pathways, and sufficient space for emergency access and evacuation.

1.3 Project Objectives

CEQA requires the statement of a project’s objectives to be clearly written so as to define the underlying purpose of a project in order to permit development of a reasonable range of alternatives and aid the lead agency in making findings when considering a project for approval. The objectives should describe the purpose of the project and are intended to assist the lead agency in developing a reasonable range of alternatives for consideration in the EIR.

The originally proposed project includes the following objectives:

1. Create a residential community with a variety of new single-family homes designed for a range of buyers of all ages in a desirable location with access to community amenities, employment opportunities, schools, and entertainment.
2. Provide multi-modal connectivity and trails between the adjacent residential communities to the east and west and allow for development of land uses more compatible with the surrounding residential communities.
3. Include a range of housing types that will allow current and future El Dorado Hills employers to attract and retain employees.
4. Provide housing near existing retail business and services within the El Dorado Hills Business Park that will generate new customers to support existing retailers and businesses while keeping tax revenues in El Dorado County.

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5. Create a community with a linked system of complete streets, bike paths, sidewalks and trails that promotes walkability and neighbor interaction.
6. Create a pedestrian network that connects residents to employment and commercial centers, schools, and recreational facilities inside and outside the new community.
7. Create a community identity by preserving existing natural features (i.e., oak trees and drainage elements) and integrating those features into the development in a way that enhances the aesthetic and natural character of the community.
8. Provide parks, open space, and trails as a focal point for the proposed community with a full range of active and passive recreational uses.

As described in Chapter 5 of the Draft EIR, the RIA preferred project is able to meet the project objectives.

1.4 Environmental Review Process

Notice of Preparation

In accordance with Public Resources Code Section 21092 and CEQA Guidelines Section 15082, the County issued a Notice of Preparation (NOP) on November 6, 2020 (State Clearinghouse No. 2020110052), and the public comment period closed on December 7, 2020. The County held a public scoping meeting on November 19, 2020, to receive verbal comment on the scope of the EIR. The County received 5 letters from public agencies and 17 letters from the public. In October 2021, the applicant requested the project application be placed on hold when an unrelated application for a zoning-consistent warehouse project was processed by a different applicant. After the zoning-consistent project application was withdrawn, the applicant requested to resume processing the application on July 19, 2023. Therefore, a second scoping meeting was held on September 26, 2023, to receive verbal comments regarding the project and scope of the EIR, and written comments were accepted until October 12, 2023. One letter from the Latrobe School District and one letter from a member of the public were received during this extended scoping period. The scoping comments were included as Appendix A to the Draft EIR.

Draft EIR

In accordance with CEQA (Public Resources Code Sections 21000-21177) and the CEQA Guidelines (14 CCR Sections 15000-15387), the County prepared a Draft EIR (which is the subject of these Findings) to address the potentially significant environmental effects associated with the originally proposed project. The Draft EIR addresses the following environmental issues at a project-specific level for the originally proposed project and the RIA preferred project:

- | | |
|------------------------|------------------------------------|
| • Aesthetics | • Greenhouse Gas Emissions |
| • Air Quality | • Hydrology and Water Quality |
| • Biological Resources | • Land Use, Population and Housing |
| • Cultural Resources | • Noise |
| • Energy | • Public Services and Recreation |
| • Geology and Soils | • Transportation |

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- Tribal Cultural Resources
- Utilities and Service Systems
- Wildlife

The Draft EIR was published for public and agency review on June 20, 2025, for a 60-day public review period that ended on August 19, 2025. During the public review period, the Draft EIR was accessible online at <https://www.eldoradocounty.ca.gov/Land-Use/Planning-and-Building/Planning-Division>. Copies of the Draft EIR were also available at the County of El Dorado Planning and Building Department and El Dorado County, El Dorado Hills, and Cameron Park public libraries during normal business hours. Eight comment letters were received in response to the Draft EIR and the Final EIR included and responded to those comments.

Final EIR

Section 15088 of the CEQA Guidelines requires that the Lead Agency responsible for the preparation of an EIR evaluate comments on environmental issues and prepare written response addressing each of the comments. The intent of the Final EIR is to provide a forum to address comments pertaining to the information and analysis contained within the Draft EIR, and to provide an opportunity for clarifications, corrections, or revisions to the Draft EIR as needed and as appropriate. The Final EIR assembles in one document all the environmental information and analysis prepared for the project, including comments on the Draft EIR and responses to those comments. In accordance with CEQA Guidelines Section 15132, the Final EIR for the RIA preferred project consists of:

- (i) The Draft EIR and subsequent revisions;
- (ii) Comments received on the Draft EIR;
- (iii) A list of the persons, organizations, and public agencies commenting on the Draft EIR;
- (iv) Written responses to significant environmental issues raised during the public review and comment period and related supporting materials; and
- (v) Other information contained in the EIR, including EIR appendices.

The Final EIR was made available for review by commenting agencies in accordance with CEQA requirements 10 days prior to the public hearing to consider the project and the Final EIR. The Final EIR was also made available to the public online at <https://www.eldoradocounty.ca.gov/Land-Use/Planning-and-Building/Planning-Division>.

2 CEQA Findings of Independent Judgment

2.1 Impacts Determined to have No Impact or a Less Than Significant Impact

The County agrees with the characterization in the EIR with respect to all environmental effects initially identified to have a “less-than-significant” impact or “no impact” without the need for mitigation and finds that those have been described accurately in the EIR. The finding of a “no impact,” “less than significant,” or “less than cumulatively considerable” impact applies to the following in the EIR:

- Impact 3.1-3. The RIA preferred project would not create a new source of substantial light or glare that would adversely affect day or nighttime views in the area.
- Impact 3.1-6. The RIA preferred project would not contribute to a significant cumulative impact related to light and glare.
- Impact 3.2-1. The RIA preferred project would not conflict with or obstruct implementation of the applicable air quality plan.
- Impact 3.2-2. The RIA preferred project would not result in a cumulatively considerable net increase of any criteria pollutant for which the project region is non-attainment under an applicable federal or state ambient air quality standard.
- Impact 3.2-3. The RIA preferred project would not expose sensitive receptors to substantial pollutant concentrations.
- Impact 3.2-4. The RIA preferred project would not result in other emissions (such as those leading to odors) adversely affecting a substantial number of people.
- Impact 3.2-5. The RIA preferred project would not result in a cumulatively considerable net increase of any criteria pollutant for which the project area is in non-attainment under an applicable federal or state ambient air quality standard (including the release of emissions that exceed quantitative thresholds for ozone precursors).
- Impact 3.3-5. The RIA preferred project would not conflict with a local policy or ordinance protecting biological resources, such as a tree preservation policy or ordinance.
- Impact 3.3-7. The RIA preferred project, combined with other past and reasonably foreseeable future projects, would not result in a cumulative impact to riparian habitat or other sensitive natural communities.
- Impact 3.4-1. The RIA preferred project would not cause a substantial adverse change in the significance of a historical resource.

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- Impact 3.5-1. The RIA preferred project would not result in potentially significant environmental impact due to wasteful, inefficient, or unnecessary consumption of energy resources, during project construction or operation.
- Impact 3.5-2. The RIA preferred project would not conflict with or obstruct a state or local plan for renewable energy or energy efficiency.
- Impact 3.5-3. The RIA preferred project would not result in a cumulatively considerable impact due to the consumption of electricity, natural gas and petroleum fuels during construction and operation.
- Impact 3.6-1. The RIA preferred project would not be affected by strong seismic ground shaking and secondary seismic hazards, including seismic-related ground failure, liquefaction, lateral spreading, and seismically induced settlement.
- Impact 3.6-2. The RIA preferred project would not be affected by or result in adverse effects involving landslides.
- Impact 3.6-3. The RIA preferred project would not result in significant soil erosion or loss of topsoil.
- Impact 3.6-4. The RIA preferred project would not be developed on unstable soils that could become unstable resulting in on- or off-site landslide, lateral spreading, subsidence, liquefaction or collapse.
- Impact 3.6-5. The RIA preferred project would not be located on expansive soils.
- Impact 3.6-6. The RIA preferred project would not destroy a unique paleontological resource or unique geologic features.
- Impact 3.6-7. The RIA preferred project would not result in a cumulative impact related to loss of paleontological resources.
- Impact 3.8-1. The RIA preferred project would not violate water quality standards or waste discharge requirements or otherwise substantially degrade surface or groundwater quality.
- Impact 3.8-2. The RIA preferred project would not decrease groundwater supplies or interfere with groundwater recharge that could impede sustainable groundwater management of the basin.
- Impact 3.8-3. The RIA preferred project would not alter the existing drainage pattern of the site through the addition of impervious surfaces, in a manner which would: i) result in substantial erosion or siltation on or off site; ii) substantially increase the rate or amount of surface runoff in a manner which would result in flooding on- or off-site; iii) create or contribute runoff water which would exceed the capacity of existing or planned stormwater drainage systems or provide substantial additional sources of polluted runoff; or iv) impede or redirect flood flows.
- Impact 3.8-4. The RIA preferred project would not conflict with or obstruct implementation of a water quality control plan or sustainable groundwater management plan.

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- Impact 3.8-5. The RIA preferred project combined with past, present, and reasonably foreseeable future projects would not violate any water quality standards or degrade surface or ground water quality.
- Impact 3.8-6. The RIA preferred project combined with past, present, and reasonably foreseeable future projects would not decrease groundwater supplies or interfere substantially with groundwater recharge.
- Impact 3.8-7. The RIA preferred project combined with past, present, and reasonably foreseeable future projects would not contribute to a cumulative impact relating to flooding, drainage capacity, and erosion.
- Impact 3.9-1. The RIA preferred project would not cause a significant environmental impact due to a conflict with any land use plan, policy, or regulation adopted for the purpose of avoiding or mitigating an environmental effect.
- Impact 3.9-2. The RIA preferred project would induce unplanned population growth but would not result in significant adverse effects on the environment.
- Impact 3.10-3. The RIA preferred project would not generate significant on-site or off-site construction vibration.
- Impact 3.10-4. The RIA preferred project would not increase cumulative traffic noise levels.
- Impact 3.11-1. The RIA preferred project would not result in impacts associated with the construction of new or expanded fire or police facilities.
- Impact 3.11-2. The RIA preferred project would not result in impacts associated with construction of new or expanded schools.
- Impact 3.11-3. The RIA preferred project would not increase the use of existing neighborhood or regional parks, or other recreational facilities requiring the construction of new parks.
- Impact 3.11-4. The RIA preferred project would not result in a cumulatively considerable increase in demand for fire services, police services, schools, or other public facilities resulting in the need to construct new facilities.
- Impact 3.11-5. The RIA preferred project would not result in a cumulatively considerable increase in the use of existing parks or recreational facilities such that substantial deterioration would occur or new/expanded facilities would be required.
- Impact 3.12-1. The RIA preferred project would not conflict with a program, plan, ordinance, or policy addressing the circulation system, including transit, roadway, bicycle, and pedestrian facilities.
- Impact 3.12-2. The RIA preferred project would not conflict or be inconsistent with CEQA Guidelines Section 15064.3, subdivision (b).

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- Impact 3.12-3. The RIA preferred project would not substantially increase hazards due to sharp curves or dangerous intersections or incompatible uses.
- Impact 3.12-4. The RIA preferred project would not result in inadequate emergency access.
- Impact 3.12-5. The RIA preferred project would not conflict or be inconsistent with CEQA Guidelines section 15064.3(b) under cumulative conditions.
- Impact 3.14-1. The RIA preferred project would not result in environmental impacts from the construction of new water, wastewater treatment, electric power, natural gas, or telecommunications facilities.
- Impact 3.14-2. The RIA preferred project would be adequately served by available water supply during normal, dry, and multiple dry years.
- Impact 3.14-3. The RIA preferred project would not generate an increase in wastewater demand that exceeds the capacity of the treatment plant.
- Impact 3.14-4. The RIA preferred project would not generate solid waste in excess of standards, or capacity of local infrastructure, or impair the attainment of solid waste reduction goals.
- Impact 3.14-5. The RIA preferred project would not result in cumulatively considerable impacts related to construction of water, wastewater, or solid waste facilities or exceed water supply.
- Impact 3.15-1. The RIA preferred project would not impair an adopted emergency response plan or emergency evacuation plan.
- Impact 3.15-5. Implementation of the RIA preferred project would not contribute to cumulative impacts on emergency response and evacuation efforts or plans.

2.2 Potentially Significant Impacts Reduced to Less than Significant with Mitigation Measures

Pursuant to Section 21081(a) of the Public Resources Code and Section 15091(a)(1) of the CEQA Guidelines, the County finds that, for each of the following potentially significant effects identified in the Final EIR, changes or alterations have been required in, or incorporated into, the RIA preferred project which mitigate or avoid the identified significant effects on the environment to less than significant levels. These findings are explained below and are supported by substantial evidence in the record of proceedings.

Biological Resources

Impact 3.3-1. The RIA preferred project could have an adverse effect on candidate, sensitive, or special-status species.

There are six special-status plant species with moderate potential to occur within the project site: dwarf downingia, Tuolumne button-celery, Boggs Lake hedge-hyssop, Ahart's dwarf rush, legenera, and

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pincushion navarretia. These species typically grow in seasonal wetlands or vernal pools with similar water regimes. The RIA would impact a slightly greater area of seasonal wetland habitat (0.15 acres more) compared to the originally proposed project, but this would not change the level of significance. Project-level and cumulative-level impacts to special-status plant species is a potentially significant and mitigation measures BIO-1, BIO-2, and BIO-3 would ensure impacts would be reduced to a less than significant level.

Four special-status wildlife species have high to moderate potential to occur within the project site: tricolored blackbird, burrowing owl, grasshopper sparrow, and white-tailed kite. Project-level and cumulative-level impacts to tricolored blackbird would be potentially significant and mitigation measures BIO-2, BIO-3, BIO-5, and BIO-6 would ensure impacts would be reduced to a less than significant level. Project-level and cumulative-level impacts to burrowing owl would be potentially significant and mitigation measures BIO-2, BIO-3, and BIO-7 would ensure impacts would be reduced to a less than significant level. Project-level and cumulative-level impacts to nesting and migratory birds and birds of prey (including white-tailed kite and grasshopper sparrow) would remain potentially significant and mitigation measures BIO-2, BIO-3, and BIO-5 would ensure impacts would be reduced to a less than significant level.

The project site contains potentially suitable aquatic habitat for the northwestern pond turtle, particularly within the intermittent drainage when flooded but it is unlikely for the species to occur, and none have been observed within this marginally suitable habitat during numerous survey efforts. Nonetheless, project-level and cumulative-level impacts would be potentially significant and mitigation measures BIO-2, BIO-3, and BIO-4 would ensure impacts would be reduced to a less than significant level.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

BIO-1: **Rare Plant Survey.** If more than three years has elapsed since the last protocol-level rare plant survey in April 2022 (i.e., April 2025), a qualified botanist shall conduct a minimum of two plant surveys during the appropriate blooming period for potentially occurring special-status plant species prior to ground disturbance, in accordance with the Protocols for Surveying and Evaluating Impacts to Special Status Native Plant Populations and Natural Communities (CDFW, 3/2018). The purpose of the survey shall be to delineate and flag populations of special-status plant species for avoidance. Special-status plant populations identified during the pre-construction survey shall be mapped using a hand-held submeter GPS unit and avoided where possible. The avoidance plans shall be prepared in coordination with CDFW. Plant individuals or populations plus a 10-foot buffer shall be temporarily fenced during construction activities with high-visibility fencing or prominently flagged. If complete avoidance of populations is infeasible, further measures, as described below, shall be necessary.

If avoidance of special-status plant species is not feasible, a Plan shall be prepared by a qualified botanist prior to implementation. The Plan shall include, at a minimum: identification of occupied habitat to be preserved and removed, identification of on-site or off-site preservation, restoration, or enhancement locations, a replacement ratio and success standard of 1:1 for acreage impacts, a monitoring program, and adaptive management and remedial measures in the event that the performance standards are not achieved. The Plan may include a variety of methods, including propagation (including via

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seed) and off-site preservation, restoration, or enhancement. If take of a CESA-listed plant is required, then an Incidental Take Permit from CDFW will be necessary, and all impacts will be fully mitigated through implementation of avoidance, minimization, and compensatory mitigation. Compensation shall take the form of preservation, enhancement, re-habilitation, re-establishment, or creation of habitat suitable for the CESA-listed plant species in accordance with CDFW mitigation requirements, as required under project permits. Compensation may occur offsite through purchasing credits at an approved mitigation bank, purchasing credits from an approved in-lieu fee, and/or by implementing an onsite or offsite permittee responsible mitigation offset.

Timing/Implementation: The developer/applicant shall be responsible for ensuring implementation of Mitigation Measure BIO-1. If a pre-construction survey is required (per the circumstances described in Mitigation Measure BIO-1), the County Planning Division shall verify the survey's completion within 7 days of any ground disturbing activities. If grading would occur for implementation of improvements and/or infrastructure through the County Department of Transportation (DOT), DOT shall verify the completion of survey prior any ground disturbing activities. This mitigation measure shall be included as a note on any Final Map, grading plans, and construction plans.

BIO-2: **Environmental Awareness Training.** Before any work occurs in the project site and at the beginning of each construction year, including site clearing, grading, and equipment staging, all construction personnel shall participate in an environmental awareness training provided by a qualified biologist regarding special-status species and sensitive habitats present in the project site. If new construction personnel are added to the project, they must receive the mandatory training before starting work. As part of the training, an environmental awareness handout shall be provided to all personnel that describes and illustrates sensitive resources to be avoided during project construction. The environmental awareness handout shall be included with any grading permit plans being reviewed/to be reviewed by the County. This mitigation measure shall be noted on any Final Map, grading plans, and construction plans.

BIO-3: **Work Area Delineation and Fencing.** Before any site clearing, grading or other ground-disturbing activity occurs within the project site, the project applicant shall ensure that temporary orange barrier fencing is installed around the project site adjacent to sensitive habitat areas to be avoided, as appropriate. Construction personnel and construction activities shall avoid areas outside the fencing. The exact location of the fencing shall be determined by a qualified biologist coordinating with the resident construction contractor, with the goal of protecting sensitive biological habitat and water quality. The fencing material shall consist of temporary plastic mesh-type construction fence (Tensor Polygrid or equivalent) installed between the work area and environmentally sensitive habitat areas (i.e., waters of the U.S., special-status wildlife habitat, active bird nests), as appropriate. To minimize potential ground disturbance, the base of the fencing shall not be buried or keyed-in. Installation of the barrier fence shall occur under the supervision of a qualified biologist. The temporary orange barrier fencing shall also be installed in a manner that is consistent with applicable water quality requirements contained within the project's Stormwater Pollution Prevention Plan (SWPPP) or Water Pollution Control Plan (WPCP). The

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fencing shall be shown on any grading permit plans, building permit plans, and any final construction documents. The fencing shall be checked regularly by a qualified biologist and maintained until all construction is complete. No construction activity shall be allowed until this condition is satisfied. This mitigation measure shall be noted on any grading plans and/or construction plans.

BIO-4: **Northwestern Pond Turtle Avoidance.** To minimize adverse impacts on northwestern pond turtles and their habitat from project construction activities occurring within suitable habitat (intermittent stream and adjacent uplands), the project applicant and/or its contractor(s) shall implement the following measures during construction activities that require in-water work or ground disturbance within 300 feet of aquatic habitat in uninterrupted upland habitat (or within suitable upland habitat [e.g., annual grassland or valley foothill riparian]) or suitable aquatic habitat to minimize adverse impacts on northwestern pond turtles and their habitat:

- A qualified biologist shall be retained to conduct pre-construction visual encounter surveys of aquatic habitat for northwestern pond turtle occupancy. A minimum of two surveys shall be conducted at least 2 weeks apart during the morning (within 2 hours of 8:00 a.m.) or mid-afternoon (3:00 to 5:00 p.m.) when northwestern pond turtles are typically basking and the first inspection shall be completed no more than 4 weeks before construction activities commence. The purpose of the survey is to identify occupied aquatic habitat features around which further investigations of upland nesting would need to occur in subsequent measures. If no northwestern pond turtles are detected, implementation of the bullets listed below shall not be required. If northwestern pond turtle is detected during the surveys, the measures below shall be implemented.
- *(If detected during the pre-construction survey above)* Qualified biologists shall conduct visual detection/nesting surveys of upland areas for northwestern pond turtle within 160 feet of occupied aquatic habitat in May and June prior to project construction activities (including site clearing/grading) to mark/flag/protect as many nests as possible. An exclusion buffer of at least 50 feet around any found northwestern pond turtle nests shall be created by installing construction fencing or another obvious barrier that shall not be crossed by construction equipment.
- *(If detected during the pre-construction survey above)* To prevent entrapment within the active work area, the biologist shall monitor any potential dewatering and/or diversion work to rescue and with necessary handling permits and prior approval from U.S. Fish and Wildlife Service and California Department of Fish and Wildlife will relocate northwestern pond turtles and other native aquatic wildlife species from to suitable habitat outside the work area.
- *(If detected during the pre-construction survey above)* Eggs shall be covered slightly with dry soil by the biologist and the nest site protected from construction/ predation (flagging, cage over the spot, etc.). The biological monitor or other responsible on-site party shall call USFWS (if species is listed under the ESA) and CDFW for further direction and the eggs shall not be moved unless direction from USFWS (if applicable) and CDFW to do so is received. If live hatchlings are excavated between August 1

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through October 31, a qualified biologist with an appropriate handling permit from USFWS and CDFW shall transfer the neonates to the source water body nearest the nest site. If live hatchlings are excavated between November 1 through February 29, the nestling turtles will not survive outside the nest and must be transferred by a qualified biologist with a handling permit from USFWS and CDFW to a licensed wildlife rehabilitator.

- All equipment (e.g., buckets, boots, waders) that has contact with water bodies shall be sterilized in accordance with the CDFW Aquatic Invasive Species Disinfection/Decontamination Protocols (<https://nrm.dfg.ca.gov/FileHandler.ashx?DocumentID=92821>) or current guidance.

Timing/Implementation: The developer/ applicant shall be responsible for ensuring implementation of Mitigation Measure BIO-5. Per the circumstances described in Mitigation Measure BIO-5, the pre-construction survey shall be completed prior to any ground-disturbing activities. This mitigation measure shall be noted on any Final Map, grading plans, and construction plans.

BIO-5: **Nesting Bird Avoidance.** If site clearing, grading and other construction activities begin during the nesting season (February 1 to August 31), a qualified biologist (as approved by California Department of Fish and Wildlife [CDFW]) shall conduct a preconstruction survey for active nests in suitable nesting habitat within 500 feet of the disturbance area for nesting raptors, including white-tailed kite, and 250 feet for other nesting birds, including the grasshopper sparrow. For the tricolored blackbird, a protocol level survey will be conducted in suitable nesting and foraging habitat within 0.25 miles of the project work area to the extent the developer has land rights to access those areas. Tricolored blackbird surveys will be conducted during the nesting season (March 15 to July 31). If construction is initiated in the project work area during the nesting season, three (3) surveys shall be conducted within fifteen (15) days prior to the construction activity, with one of the surveys within three (3) days prior to the start of the construction.

Areas adjacent to the project site that are inaccessible due to private property restrictions shall be surveyed using binoculars from the nearest vantage point. The survey shall be conducted by a qualified biologist no more than 15 days prior to the onset of grading or construction activities. For tricolored blackbird, three surveys would be conducted, with one of the surveys within three (3) days prior to the start of construction. If no active nests or breeding colonies are identified during the preconstruction survey, no further mitigation is necessary. Also, if construction is initiated outside of the nesting season no surveys are required for activities occurring in previously disturbed and continually active portions of the project.

If any active nests are observed during the surveys, a qualified biologist shall establish a suitable avoidance buffer from the active nest, as approved by CDFW. The buffer distance, to be determined by the qualified biologist, shall typically range from 50 to 300 feet, and shall be determined based on factors such as the species of bird, topographic features, intensity and extent of the disturbance, timing relative to the nesting cycle, and anticipated ground disturbance schedule. Limits of construction to avoid active nests shall be

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established in the field with flagging, fencing, or other appropriate barriers and shall be maintained until the chicks have fledged and the nests are no longer active, as determined by the qualified biologist.

If tricolored blackbird breeding colonies are found, the foraging behavior of the colony shall also be documented. No work shall begin until CDFW has been consulted and compliance with CESA can be demonstrated.

If at any time during the nesting season construction stops for a period of 7 days or longer, preconstruction surveys shall be conducted prior to construction resuming.

Timing/Implementation: The developer/ applicant shall be responsible for ensuring implementation of Mitigation Measure BIO-5. If a pre-construction survey is required (per the circumstances described in Mitigation Measure BIO-5), the survey's completion shall be within 7 days of any ground-disturbing activities. This mitigation measure shall be noted on any Final Map, grading plans, and construction plans.

BIO-6: **Tricolored Blackbird Compensatory Mitigation.** If take of tricolored blackbird is anticipated, then the project applicant will obtain an Incidental Take Permit from CDFW. Impacts on tricolored blackbird will be “fully mitigated”, including the development of avoidance, minimization, and compensatory mitigation that shall be roughly proportional to the extent of the impact. Compensatory mitigation shall take the form of preservation, enhancement, rehabilitation, re-establishment, or creation of similar habitat in accordance with the Incidental Take Permit. The project applicant shall provide mitigation either through the purchase credits from an approved conservation bank or provide suitable permittee responsible habitat mitigation lands. Compensatory mitigation will be provided at a ratio of at least 1:1, or as determined appropriate by the California Department of Fish and Wildlife (CDFW) during consultation under CESA during the Incidental Take Permit process.

Conservation Bank Credits. Credits shall be purchased at a conservation bank approved by CDFW for tricolored blackbird with a service area including the project, or at a conservation bank with a service area not including the project upon further approval of CDFW. Proof of purchase shall be provided to CDFW and El Dorado County prior to the issuance of any grading or building permit within 250 feet of the tricolored blackbird colony location.

Habitat Mitigation Lands. Permittee responsible compensatory mitigation shall take the form of preservation, enhancement, re-habilitation, re-establishment, or creation of suitable tricolored blackbird habitat in accordance with CDFW mitigation requirements. Compensation may occur onsite or offsite by implementing a habitat management plan approved by CDFW.

BIO-7: **Burrowing Owl Avoidance.** Pre-construction surveys for burrowing owls shall be conducted by a qualified biologist prior to where clearing, grading or construction activities are planned within 500 feet of suitable habitat. Areas adjacent to the project site that are inaccessible due to private property restrictions shall be surveyed using binoculars from the nearest vantage point. Surveys shall be conducted no more than 30 days and no less than 14 days prior to the commencement of construction activities. If construction activities are delayed for more than 30 days after the initial preconstruction surveys, then

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a new preconstruction survey shall be required. All surveys shall be conducted in accordance with the Staff Report on Burrowing Owl Mitigation (CDFW, 2012). This mitigation shall be implemented by the project applicant or their contractor.

If burrowing owls are discovered on the project site during construction, the California Department of Fish and Wildlife (CDFW) approved biologist shall be notified immediately. Occupied burrows shall not be disturbed without prior approval from CDFW, and if necessary, possession of a CDFW Incidental Take Permit may be required for the species. If active burrows are observed within 500 feet of the project site, an impact assessment shall be prepared and submitted to the CDFW, in accordance with the *Staff Report on Burrowing Owl Mitigation* (CDFW, 2012). If it is determined that project activities may result in impacts to nesting, occupied, and satellite burrows and/or burrowing owl habitat, the project applicant shall delay commencement of construction activities until the biologist determines that the burrowing owls have fledged and the burrow is no longer occupied. If this is infeasible, because the burrowing owl is currently a candidate for listing under CESA and afforded all protections under CESA, the project applicant shall consult with CDFW to obtain an Incidental Take Permit and develop a detailed mitigation plan such that the habitat acreage, number of burrows, and burrowing owls impacted are replaced, if it is still a candidate or has become CESA-listed. The mitigation plan shall be based on the requirements set forth in Appendix F of the *Staff Report on Burrowing Owl Mitigation* (CDFW, 2012). No construction can commence until CDFW has approved the mitigation plan. The mitigation prescribed by the mitigation plan shall meet the following requirements:

- Mitigation lands shall be selected based on comparison of the habitat lost to the compensatory habitat, including type and structure of habitat, disturbance levels, potential for conflicts with humans, pets, and other wildlife, density of burrowing owls, and relative importance of the habitat to the species range wide.
- If feasible, mitigation lands shall be provided adjacent or proximate to the site so that displaced owls can relocate with reduced risk of take. Feasibility of providing mitigation adjacent or proximate to the proposed project area depends on availability of sufficient suitable habitat to support displaced owls that may be preserved in perpetuity.
- If suitable habitat is not available for conservation adjacent or proximate to the proposed project area, mitigation lands shall be focused on consolidating and enlarging conservation areas outside of urban and planned growth areas and within foraging distance of other conservation lands. Mitigation may be accomplished through purchase of mitigation credits at a CDFW-approved mitigation bank, if available. If mitigation credits are not available from an approved bank and mitigation lands are not available adjacent to other conservation lands, alternative mitigation sites and acreage shall be determined in consultation with CDFW.
- If mitigation is not available through an approved mitigation bank and will be completed through permittee-responsible conservation lands, the mitigation plan shall include mitigation objectives, site selection factors, site management roles and responsibilities, vegetation management goals, financial assurances and

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funding mechanisms, performance standards and success criteria, monitoring and reporting protocols, and adaptive management measures. Success shall be based on the number of adult burrowing owls and pairs using the site and if the numbers are maintained over time. Measures of success, as suggested in the 2012 Staff Report, shall include site tenacity, number of adult owls present and reproducing, colonization by burrowing owls from elsewhere, changes in distribution, and trends in stressors.

Timing/Implementation: The developer/applicant shall be responsible for ensuring implementation of mitigation measure BIO-7. Per the circumstances described in mitigation measure BIO-7, County Planning Services shall verify the pre-construction survey's completion per the timing described in the first paragraph of mitigation measure BIO-7. This mitigation measure shall be noted on any Final Map, grading plans, and construction plans.

Impact 3.3-2. The RIA preferred project could have an adverse effect on riparian habitat or other sensitive natural community.

Two vegetation communities found within the project site are considered of special concern by CDFW and should therefore be considered a sensitive natural community under CEQA: northern hardpan vernal pool and riparian habitat. Because these habitats are considered sensitive biological communities by CDFW and have substantial value to wildlife, loss would be considered a potentially significant impact. Implementation of mitigation measure BIO-9 would reduce the project's impact on vernal pools to less than significant by providing compensatory mitigation for direct impacts to vernal pool habitat. Compliance with mitigation measures BIO-2 and BIO-3 would reduce overall impacts to wetland habitats through proper delineation of work sites, worker environmental training, and implementation of BMPs and reduce potential impacts to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

BIO-8: Implement mitigation measures BIO-2, BIO-3, and BIO-9.

Impact 3.3-3. The RIA preferred project could have a substantial adverse effect on state or federally protected wetlands through direct removal, filling, hydrological interruption, or other means.

Development of the RIA preferred project would have direct impacts through the removal of 4.741 acres of aquatic resources, resulting in the loss of potentially jurisdictional wetlands and other waters of the U.S. or state protected waters/wetlands. The loss of 4.741 acres of wetlands and other waters of the U.S. or state protected waters/wetlands would result in a potentially significant impact. Mitigation measure BIO-9 would further reduce the project's impacts to the intermittent stream (Riverine) beyond such avoidance already included in the project design. Compliance with mitigation measures BIO-2 and BIO-3 would reduce overall project impacts to wetland habitats through proper delineation of work sites and worker environmental training and reduce potential impacts to less than significant.

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Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

BIO-9: **Wetland Compensatory Mitigation.** The project applicant shall demonstrate no net loss of wetlands and other waters of the United States or state. To ensure this, wetland mitigation shall be developed as a part of the permitting process. Mitigation shall be provided to El Dorado County prior to any construction-related impacts to the existing waters/wetlands. The exact mitigation ratio shall be determined in consultation with the applicable permitting agencies, which may include U.S. Army Corps of Engineers (USACE), California Department of Fish and Wildlife (CDFW), and/or the Regional Water Quality Control Board (RWQCB). The amount of mitigation shall be based on the type and value of the waters/wetlands affected by the project, and shall be determined in consultation with the USACE, RWQCB, and/or CDFW during the regulatory permitting process and shall, at a minimum, comply with the Habitat Mitigation Summary Table in Policy 7.4.2.8 of the General Plan. Compensation shall take the form of preservation, enhancement, rehabilitation, reestablishment, or creation of similar habitat in accordance with USACE, RWQCB and/or CDFW mitigation requirements, as required under project permits. Compensation may occur offsite through purchasing credits at USACE, CDFW, and/or RWQCB-approved mitigation banks, purchasing of credits from an approved in-lieu fee program, and/or by implementing permittee either an onsite or offsite permittee responsible mitigation offset.

BIO-11: Implement mitigation measures BIO-2 and BIO-3.

Impact 3.3-4. The RIA preferred project is unlikely to interfere with established migratory wildlife corridors but could impede the use of native wildlife nursery sites.

A nesting colony of tricolored blackbirds, considered a native wildlife nursery site, is located in a riparian wetland feature in the western section of the project site. Project grading would remove approximately 0.22 of an acre of riparian wetland habitat suitable for tricolored blackbird nesting. In other portions of the nesting habitat, the limits of grading would be approximately 15 to over 100 feet away. Human disturbance and noise from construction activities could potentially cause colony abandonment and death of young or loss of reproductive success during the nesting season. Disturbance of active nest sites, which could result in nest abandonment, loss of young, or reduced health and vigor of eggs and/or nestlings, would be considered a potentially significant impact. Implementation of mitigation measure BIO-5 would reduce impacts to tricolored blackbird by requiring pre-construction nesting bird surveys and avoidance of occupied colony sites. Mitigation measure BIO-6 would require that the project applicant provide compensatory mitigation for direct and indirect impacts to the tricolored blackbird colony on the project site. Finally, compliance with mitigation measures BIO-2 and BIO-3 would reduce the project's impact to tricolored blackbird through proper delineation of work sites, and worker environmental training. Taken together, implementation of these mitigation measures would reduce potential impacts to tricolored blackbirds to less than significant.

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Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

BIO-12: Implement mitigation measures BIO-2, BIO-3, BIO-5 and BIO-6.

Impact 3.3-6. The RIA preferred project, combined other past and reasonably foreseeable future projects, could result in a cumulative impact to candidate, sensitive, or special- status plant and wildlife species.

Prior development along with approved projects throughout the cumulative study area addressed in the EIR have impacted suitable habitat for special-status species discussed above and a net reduction in habitat for this species is expected. Implementation and compliance with mitigation measures BIO-1 through BIO-7 would ensure the project's cumulative contribution to biological resource impacts would be reduced to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

BIO-13: Implement mitigation measures BIO-1 through BIO-7.

Impact 3.3-8. The RIA preferred project, combined other past and reasonably foreseeable future projects, could result in a cumulative impact to state or federally protected wetlands.

Other projects in the cumulative study area have impacted or would impact waters of the U.S. and state. The loss of waters of the U.S. and state is a potentially significant cumulative impact. The project's contribution is cumulatively considerable because the incremental effects of the project alone are significant. The cumulative impact to waters of the U.S. and state, including wetlands, is potentially significant and compliance with mitigation measure BIO-9 would require compensation of all waters of the U.S. and state removed by the project to a standard of no net loss. Other cumulative projects would also be expected to meet this mitigation standard and the mitigation measure reduces the project's contribution to this cumulative impact a less-than-significant level.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

BIO-14: Implement mitigation measure BIO-9.

Impact 3.3-9. The RIA preferred project, combined other past and reasonably foreseeable future projects, could result in a cumulative impact to migratory wildlife corridors or native wildlife nursery sites.

Neither the project nor the cumulative projects considered in the effects analysis for biological resources are located in areas designated by the County as Important Biological Corridors (IBC), Priority Conservation Areas (PCA), or Preserve (EP) overlays on General Plan maps. The cumulative projects are mostly surrounded by fragmented development and are near or adjacent to major roads, reducing their value as wildlife movement corridors. The project's contribution to the loss of tricolored blackbird colonies through direct impacts to a portion of their habitat as well as introducing ongoing disturbance near an existing

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colony location due to construction and operation of the project is cumulatively considerable because the incremental effects of the project alone are significant. Compliance with mitigation measure BIO-5 would detect the presence of tricolored blackbirds through preconstruction surveys, and if found, avoid direct impacts from construction to individuals and nests. Further, the project would implement mitigation measure BIO-6 to provide compensatory mitigation for impacts to the tricolored blackbird colony onsite from project construction and operation. Implementing the mitigation measures reduces the project's contribution to this cumulative impact a less-than-significant level.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

BIO-15: Implement mitigation measures BIO-5 and BIO-6.

Finding

The County finds that the above mitigation measures are feasible and will reduce the potential biological resources impacts of the project to less-than-significant levels, and are adopted by the County. The County further finds that mitigation measure BIO-10 included for the originally proposed project is not feasible for the RIA preferred project because the re-lotting required for the RIA to preserve areas in open space. Accordingly, the County finds that, pursuant to Public Resources Code Section 21081(a)(1) and the CEQA Guidelines Section 15091(a)(1), changes or alterations have been required in, or incorporated into, the project, which avoid or substantially lessen the significant environmental effect as identified in the Final EIR.

Rationale

As detailed in the Draft EIR and above, the proposed mitigation measures involve pre-construction surveys prior to vegetation removal or ground-disturbing activities for sensitive species, appropriate measures such as non-disturbance buffers and/or exclusion, species-specific mitigation, and compensatory mitigation for impacted habitat and resources. With implementation of the above discussed mitigation measures, potential impacts to biological resources from the RIA preferred project would be mitigated to less-than-significant levels.

Cultural Resources

Impact 3.4-2. The RIA preferred project could cause a substantial adverse change in the significance of an archaeological resource.

Seven historic-period archaeological resources were identified on the project site and four within the offsite improvements area, but all were either ineligible for the National Register of Historic Places or California Register of Historical Resources or were not evaluated for eligibility. The project would not impact any known NRHP or CRHR eligible archeological resources; however, due to the presence of resources in the area it suggests that the project may have the potential to unearth additional unknown archeological resources resulting in a substantial adverse change in the significance of the resource. The potential loss of and/or substantial damage to undiscovered archaeological resources is considered a potentially significant impact. Compliance with mitigation measures CUL-1 and CUL-2 would ensure that potential

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impacts to archaeological resources are appropriately addressed, and impacts would be reduced to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

CUL-1: **Cultural Resource Awareness Training.** Mitigation Measure TCR-1 shall be implemented and as noted therein, include training on potential archaeological or cultural resources.

CUL-2: **Unanticipated Discovery of a Cultural Resource.** If unanticipated cultural or archeological resources are exposed during construction activities, the archaeological monitor shall be immediately notified and all construction work occurring within 100 feet of the find shall immediately stop to provide up to 48 hours for the archeologist to evaluate the significance of the find and determine whether or not additional study is warranted. Temporary flagging or staking by the archeologist shall be required around the resource to avoid any disturbance from construction equipment if the archeologist determines that temporary flagging is necessary to protect the resource. The work exclusion buffer may be reduced based on the recommendation of the archeologist. If the unanticipated cultural resource appear to be human remains, Mitigation Measures CUL-4 and TCR-4 shall be implemented.

If the cultural or archeological resource is not determined to be a Tribal Cultural Resource under Mitigation Measure TCR-3 and is within an Open Space area that was not approved for grading or other disturbance, preservation in place shall occur, if recommended by the archeologist. Alternatively, the archeologist may determine that one of the other treatment strategies identified below is preferred for the particular cultural or archeological resource, in which case that treatment strategy shall be implemented.

If the cultural or archeological resource is not determined to be a Tribal Cultural Resource under Mitigation Measure TCR-3 and is within an area planned for residential lots, road and infrastructure improvements, grading, park improvements, or other development activity approved as part of the project, the archeologist shall direct whether the treatment of the cultural or archeological resource is one or more of the following: (1) recordation of the resource; (2) recovery and reburial in or relocation to an Open Space preserve area within the Specific Plan; (3) preservation in place through burial if feasible given the final elevation of the area and intended development; or (4) removal and preservation. Prior to the relocation, burial, or removal of a cultural or archeological resource, the archeologist or project applicant shall document the cultural or archeological resource through pictures that are provided to the County. The photographs and management strategies recommended by the archaeologist shall remain confidential and be provided to the County in writing and approved by the El Dorado County Director of Planning and Building. The project construction contractor shall adhere to the management strategies approved by the archaeologist and County during all ground disturbing

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activities. Ground-disturbing activities may resume once the management strategies have been implemented to the satisfaction of the archaeologist and County's Director of Planning and Building.

Impact 3.4-3. The RIA preferred project could potentially damage or disturb human remains during project construction activities.

Development of the project site could result in the destruction, damage, or discovery of human remains during site disturbing construction activities, particularly site clearing, grading, trenching, and excavation. The project would comply with Section 7050.5 of the California Health and Safety Code as well as CEQA Guidelines Section 15064.5; however, since ground-disturbing construction activities have the potential to uncover and potentially impact previously unrecorded human remains, this impact would be considered potentially significant. Mitigation measure CUL-4 requires that project activities in the vicinity of any possible human remains be halted, and the County coroner be notified in the event human remains are discovered and follow the statutory processes. Therefore, mitigation measure would ensure that impacts to human remains would be reduced to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

CUL-4: **Discovery of Non-Native American Human Remains.** If human remains are discovered during ground-disturbing construction work, all construction within 100 feet of the remains shall be halted immediately by the project contractor, and the El Dorado County coroner and archaeological monitor, and the El Dorado County coroner shall be notified immediately by the archeologist. If the remains are found to be non-Native American or the result of a crime scene, then the procedures in state law and mitigation measure TCR-4 shall be followed.

The County shall be responsible for confirming compliance with Section 5097.98 and CEQA Guidelines Section 15064.5(e) and the resumption of ground-disturbing activities within 100 feet of the boundaries of the sensitive area defined by the investigation where the remains were discovered shall not occur until compliance with those standards is demonstrated in writing by the archeologist.

Impact 3.4-4. The RIA preferred project, in combination with past, present and reasonably foreseeable future development, could result in a cumulative impact on archeological resources and human remains.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

CUL-5: Implement mitigation measures CUL-1 through CUL-2.

Although unlikely, there is the potential the RIA preferred project could adversely affect significant cultural resources, including human remains and archaeological resources that are unique and non-renewable members of finite classes if discovered during site disturbing activities. In addition, due to the size of the project site it is reasonable to assume the project's incremental contribution to the cumulative loss of

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cultural resources is considerable resulting in a potentially significant cumulative impact. Implementation of project level mitigation measures CUL-1 through CUL-4 would address potential cumulative impacts to historic-period resources, archaeological resources, and human remains.

Finding

The County finds that the above mitigation measures are feasible and, along with the revisions achieved through the RIA, will reduce the potential cultural resource-related impacts of the project to a less-than-significant level and are adopted by the County. Accordingly, the County finds that, pursuant to Public Resources Code Section 21081(a)(1) and CEQA Guidelines Section 15091(a)(1), changes or alterations have been required in, or incorporated into, the RIA, which avoid or substantially lessen the significant environmental effect as identified in the Final EIR. The re-lotting with the RIA preferred project also makes CUL-3 as stated in the Draft EIR for the originally proposed project unnecessary because the resources are avoided under the RIA preferred project.

Rationale

The revisions achieved with the RIA and the proposed mitigation measures would protect resources in place and ensure construction and ground-disturbing activities would halt if previously unknown cultural resources are unearthed, and such resources would be properly identified, documented, and managed. With implementation of the RIA preferred project and the mitigation measures, potential impacts to cultural resources would be mitigated to less-than-significant levels.

Greenhouse Gases

Impact 3.7-1. The RIA preferred project could generate GHG emissions, either directly or indirectly, that may have a significant impact on the environment.

While construction emissions from the RIA preferred project would not exceed thresholds, operational emissions would exceed thresholds and be required to implement Tier 1 best management practices or BMPs (BMP 1 and 2) as detailed in the Draft EIR. Even with the reduction in GHG emissions achieved with the RIA preferred project, because the project analysis is based on a qualitative BMP-based threshold of significance, project-level and cumulative-level impacts associated with operational GHG emissions would be potentially significant and mitigation measures would ensure the impacts are reduced to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

- GHG-1: The following requirements shall be noted on project improvement plans, subject to review and approval by the El Dorado County Planning Services Department:
- The proposed project shall be designed such that the project is built all-electric, and natural gas infrastructure shall be prohibited onsite; and
 - The project shall be constructed to include electric vehicle (EV) ready parking spaces at the ratio with which the current CalGreen Tier 2 standards require EV Capable spaces in effect at the time building permits are issued.

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If the use of all-electric for any project component(s) (e.g., an appliance) is not enforceable or commercially feasible at the time of issuance of building permit(s), the project applicant shall require future residential homebuilders to include pre-wiring in all residential units and the neighborhood commercial space (if approved as part of the Creekside Village Specific Plan) to allow for the future retrofit of all natural gas appliances with all-electric appliances and purchase off-site mitigation credits or forecasted mitigation units ("FMUs") (collectively, "GHG credits") for project-related greenhouse gas (GHG) emissions from the component(s) using natural gas instead of electric. The emissions from the use of natural gas shall be calculated by a qualified professional using El Dorado County Air Quality Management District (EDCAQMD), California Air Resource Board (CARB), or the EPA-approved emissions models and quantification methods available and submitted to the County for review and approval, which shall include third-party review by a qualified consultant of the County's selection and be subject to applicant reimbursement of consultant costs.

Any and all GHG credits to off-set for the use of natural gas must be created through a CARB-approved registry. These registries are currently the American Carbon Registry (ACR), Climate Action Reserve (CAR), and Verra, although CARB may accredit additional registries in the future. These registries use robust accounting protocols for all GHG credits created for their exchange, including the six currently approved CARB protocols. This mitigation measure specifically requires GHG credits created for the project originate from a CARB-approved protocol or a protocol that is equal to or more rigorous than CARB requirements under 17 CCR 95972. The selected protocol must demonstrate that the GHG emissions reductions are real, permanent, quantifiable, verifiable, enforceable, and additional. Definitions of these terms from 17 CCR 95802(a) are provided below.

1. Real: GHG reductions or enhancements result from a demonstrable action or set of actions and are quantified using appropriate, accurate, and conservative methodologies that account for all GHG emissions sources, GHG sinks, and GHG reservoirs within the [GHG credit] project boundary and account for uncertainty and the potential for activity-shifting and market-shifting leakage.
2. Additional: GHG reductions or removals that exceed any GHG reduction, or removals otherwise required by law, regulation, or legally binding mandate, and that exceed any GHG reductions or removals that would otherwise occur in a conservative Business as Usual scenario.
3. Permanent: GHG reductions and removal enhancements are not reversible or, when GHG reductions and GHG-removal enhancements may be reversible, mechanisms are in place to replace any reversed GHG-emission reductions and GHG-removal enhancements to ensure that all credited reductions endure for at least 100 years.

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4. Quantifiable: The ability to accurately measure and calculate GHG reductions or GHG-removal enhancements relative to a project baseline in a reliable and replicable manner for all GHG emission sources, GHG sinks, or GHG reservoirs included within the [GHG credit] project boundary, while accounting for uncertainty. Activity-shifting, and market-shifting leakage.
5. Verifiable: A [GHG credit] project report assertion is well-documented and transparent such that it lends itself to an objective review by an accredited verification body.
6. Enforceable: The authority for CARB to hold a particular party liable and take appropriate action if any of the provisions of this article are violated. Note that this definition of enforceability is specific to the Cap and-Trade regulation, where CARB holds enforcement authority, but this measure shall employ GHG credits from the voluntary market, where CARB has no enforcement authority. Applying the definition to this mitigation measure means that GHG reductions must be owned by a single entity and backed by a legal instrument or contract that defines exclusive ownership.

Geographic Prioritization of GHG Credits

GHG credits from reduction projects in El Dorado County (County) shall be prioritized before projects in larger geographies (i.e., northern California, California, United States, and international). The project applicant shall inform brokers of the required geographic prioritization for the procurement of GHG credits. GHG credits from reduction projects identified in the County that are of equal or lesser cost compared to the settlement price of the latest Cap-and-Trade auction must be included in the transaction. GHG credits from reduction projects outside of the County may be purchased if adequate credits cannot be found in the County or if they exceed the maximum price identified above. The economic and geographic analysis undertaken to inform the selection of GHG credits must be provided by the project applicant to the County as part of the required documentation discussed below under Plan Implementation and Reporting.

Types of GHG Credits

GHG credits may be in the form of GHG offsets for prior reductions of GHG emissions verified through protocols or FMUs for future committed GHG emissions meeting protocols. Because emissions reductions from GHG offsets have already occurred, their benefits are immediate and can be used to compensate for an equivalent quantity of project-generated emissions at any time. GHG credits from FMUs must be funded and implemented within 5 years of project GHG emissions to qualify as a GHG credit under this measure (i.e., there can only be a maximum of 5 years lag between project emissions and their real-world reductions through funding a FMU in advance and implementing the FMU on the ground). Any use of FMUs that result in a time lag between project emissions and their reduction by GHG credits from FMUs must be compensated through a prorated surcharge of additional FMUs proportional to the effect of the delay. Because emissions of CO₂

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in the atmosphere reach their peak radiative forcing within 10 years, a surcharge of 10% for every year of lag between project emissions and their reduction through a FMU shall be added to the GHG credit requirement (i.e., 1.10 FMUs would be required to mitigate 1 metric ton of project GHG emissions generated in the year prior to funding and implementation of the FMU).

Verification and Independent Review of GHG Credits

All GHG credits shall be verified by an independent verifier accredited by the ANSI National Accreditation Board (ANAB) or CARB, or an expert with equivalent qualifications to the extent necessary to assist with the verification. Following the standards and requirements established by the accreditation board (i.e., ANAB or CARB), the verifier shall certify the following.

- GHG credits conform to a CARB-approved protocol or a protocol that is equal to or more rigorous than CARB requirements under 17 CCR 95972. Verification of the latter requires certification that the credits meet or exceed the standards set in 17 CCR 95972.
- GHG credits are real, permanent, quantifiable, verifiable, enforceable, and additional, as defined in this measure.
- GHG credits are purchased according to the geographic prioritization standard defined in this measure under Geographic Prioritization of GHG Credits.

Verification of GHG offsets must occur as part of the certification process for compliance with the accounting protocol. Because FMUs are GHG credits that result from future projects, additional verification must occur beyond initial certification is required. Verification for FMUs must include initial certification and independent verification every 5 years over the duration of the FMU generating the GHG credits. The verification shall examine both the GHG credit realization on the ground and its progress toward delivering future GHG credits. The project applicant shall retain an independent verifier meeting the qualifications described above to certify reductions achieved by FMUs are achieved following completion of the future reduction project.

Impact 3.7-2. The RIA preferred project would not conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing the emissions of greenhouse gases.

As detailed in the Draft EIR, implementation of mitigation measure GHG-1 would ensure the RIA preferred project would not conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing GHG emissions. Compliance with this mitigation measure would reduce the impact to a less-than-significant level by not including natural gas, incorporation of EV parking spaces, and with the purchase of carbon offset credits, if necessary.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

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GHG-2: Implement mitigation measure GHG-1.

Finding

The County finds that the above mitigation measures are feasible, will reduce the potential greenhouse gas-related impact of the project to a less-than-significant level, and is adopted by the County. Accordingly, the County finds that, pursuant to Public Resources Code Section 21081(a)(1) and the CEQA Guidelines Section 15091(a)(1), changes or alterations have been required in, or incorporated into, the preferred project, which avoid or substantially lessen the significant environmental effect as identified in the Final EIR.

Rationale

Consistent with the thresholds adopted and described in the Draft EIR, the proposed mitigation measure would ensure Tier 1 best management practices or BMPs (BMP 1 and 2) are implemented, and project-level and cumulative-level impacts associated with operational GHG emissions would be reduced to less than significant.

Noise

Impact 3.10-1. The RIA preferred project could result in an increase in temporary (construction) ambient noise levels in excess of County standards.

The RIA would include use of construction equipment such as forklifts, backhoes, graders and pavers and these construction noise impacts would be potentially significant. Implementation of mitigation measure NOI-1 would ensure these impacts remain less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

NOI-1: **Construction Noise Control Measures.** To the maximum extent practical, the following construction-related measures shall be incorporated into on-site and off-site infrastructure improvement operations:

- Noise-generating infrastructure improvement construction activities shall only occur between the hours of 7:00 a.m. and 7:00 p.m., Monday through Friday, and 8:00 a.m. and 5:00 p.m. on weekends and on federal holidays.
- All noise-producing project equipment and vehicles using internal-combustion engines shall be equipped with manufacturers-recommended mufflers and be maintained in good working condition.
- All mobile or fixed noise-producing equipment used on the project site that are regulated for noise output by a federal, state, or local agency shall comply with such regulations while in the course of project activity.
- Material stockpiles and mobile equipment staging, parking, and maintenance areas shall be located as far as practicable from noise-sensitive uses.
- Nearby residences shall be notified of construction schedules so that arrangements can be made, if desired, to limit their exposure to short-term

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increases in ambient noise levels.

Impact 3.10-2. The RIA preferred project could result in an increase in permanent (operation) ambient noise levels in excess of County standards.

Sources of noise from the operations of the project were individually analyzed and most sources were found to be less than significant as described in the Draft EIR. Predicted park activity, however, could exceed the County's General Plan nighttime noise standards and potential live music if the limited commercial uses allowed under the CVSP-RIA would require future analysis to confirm compliance with County standards. Due to these potentially significant impacts related to operational noise, mitigation measures NOI-2 and NOI-3 would ensure that the park uses and any potential future use including live music will comply with the County's standards and the impact would be less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

NOI-2: **Park Activity Noise.** Any application submitted for a building and/or grading permit shall include an acoustical analysis (noise study) that verifies and demonstrates applicable County noise standards shall be met. The analysis shall be provided to the County's Planning and Building Department for review. Solid noise barriers measuring a minimum of six feet in height (relative to backyard elevation) shall be constructed along residences proposed adjacent to the north and west sides of Village Park and the north, south, west and east sides of Neighborhood Park 2. The recommended noise barrier extension shall either be a solid masonry wall or wood fence. If a wood fence is selected as a barrier, the fence slats shall overlap by a minimum of two inches and screwed to the framing rather than nailed. The purpose of the overlapping slats and using screws rather than nails is to ensure that prolonged exposure to the elements does not result in visible gaps through the slats which would result in reduced noise barrier effectiveness. The final barrier design shall be reviewed by a qualified acoustical consultant prior to issuance of building permits.

NOI-3: **Live or Amplified Music.** An acoustic analysis prepared by a qualified acoustic specialist shall be required prior to discretionary authorization or permit approval by El Dorado County for any commercial activity featuring live or amplified music, pursuant to County Code Section 130.37.050.

Finding

The County finds that the above mitigation measures are feasible, will reduce the potential construction and operational noise impacts of the project to a less-than-significant level, and is adopted by the County. Accordingly, the County finds that, pursuant to Public Resources Code Section 21081(a)(1) and the CEQA Guidelines Section 15091(a)(1), changes or alterations have been required in, or incorporated into, the preferred project, which avoid or substantially lessen the significant environmental effect as identified in the Final EIR.

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Rationale

Consistent with the thresholds adopted and described in the Draft EIR, the proposed mitigation measures will ensure that construction and operational noise comply with County standards and the impacts would be reduced to less than significant.

Tribal Cultural Resources

Impact 3.13-1. The RIA preferred project could cause a substantial adverse change in the significance of a tribal cultural resource that is listed or eligible for listing in the California Register of Historical Resources, or in a local register of historical resources or is a resource determined by the County to be significant.

Government to government consultation initiated by the County, acting in good faith and after a reasonable effort, has resulted in the identification of four TCRs within the project site. The consulting Tribes have expressed the importance of certain TCRs to remain in their current location and thus the RIA was developed with substantial input from consulting Tribes to accomplish this objective. This alternative would preserve open space in areas containing known TCRs (P-09-006004, P-09-006011, and P-09-00157). With concurrence from the Tribes, P-09-006012 would be relocated to a location within the open space preserve around P-09-006011 and P-09-00157. As such, the RIA would avoid the significant and unavoidable impacts to known TCRs that would occur under the originally proposed project.

Development of the project site still has the potential to unearth or disturb additional unknown or unanticipated TCRs or Native American human remains during construction activities and mitigation measures TCR-1, TCR-2, TCR-3, and TCR-4 would ensure that any impacts to additional unknown or unanticipated TCRs will be reduced to less than significant. As compared to the mitigation in the Draft EIR for the originally proposed project, mitigation measure TCR-5, which requires documentation and relocation of identified TCRs within an area of potential ground disturbance as identified by the grading plan, would be applicable only to P-09-006012 because the RIA has redesigned the project to preserve all other TCRs on place without disturbance.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

TCR-1: Tribal Cultural Resource (TCR) Awareness Training. The following language shall be noted on project Improvement Plans subject to review and approval by the El Dorado County Planning and Building Department: Prior to the initiation of construction, all construction crew members, consultants, and other personnel involved in project implementation shall receive project-specific Tribal Cultural Resource (TCR) Awareness Training. The training may be conducted in coordination with qualified cultural resource specialists and representatives from culturally affiliated Native American Tribes. The training shall emphasize the requirement for confidentiality and culturally appropriate, respectful treatment of any finds of significance to culturally affiliated Native American Tribes. All personnel required to receive the training shall also be required to sign a form that acknowledges receipt of the training, which shall be submitted to the El Dorado County Planning and Building Department. As a component of the training, a

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brochure shall be distributed to all personnel associated with the project implementation. At a minimum the brochure shall discuss the following topics in clear and straightforward language:

- Field indicators of potential archaeological or tribal cultural resources (i.e., what to look for, for example: archaeological artifacts, exotic or non-native rock, unusually large amounts of shell or bone, significant soil color variations, etc.).
- Regulations governing archeological resources and tribal cultural resources.
- Consequences of disregarding or violating laws protecting archeological or tribal cultural resources.
- Steps to take if a worker encounters a possible resource. The training shall include project specific guidance for on-site personnel including protocols for resource avoidance, when to stop work, and who to contact if potential archeological or TCRs are identified. The training shall also address the stoppage of work if potentially significant cultural resources are discovered during ground disturbing activities, and in the case of possible human remains the proper course of action requiring immediate contact with the County Coroner and the Native American Heritage Commission.

TCR-2: **Tribal Monitoring.** The project applicant or their construction contractor shall comply with the following measure to assist with identification of any unknown tribal cultural resources (TCRs) at the earliest possible time during project-related earthmoving activities. These measures shall be included as notes on the project improvements plans prior to their approval by the County.

- The project applicant shall contact the United Auburn Indian Community (UAIC) Tribal Historic Preservation Officer (THPO) (thpo@auburnrancheria.com) at least two weeks prior to project ground-disturbing activities within the areas identified for monitoring in the confidential Creekside Village Sites and Creek Monitoring Map prepared by UAIC and within 200 feet of P-09-000168 (collectively, "Monitoring Area") to retain the services of a UAIC Certified Tribal Monitor ("Tribal Monitor"). The duration of the construction schedule and Tribal Monitoring shall be determined at this time.
- A contracted Tribal Monitor shall monitor the vegetation grubbing, stripping, grading, trenching, and other ground disturbing activities within the Monitoring Area. All ground-disturbing activities within such areas shall be subject to Tribal Monitoring unless otherwise determined unnecessary by UAIC. A contracted UAIC certified Tribal Monitor shall spot check up to 16 hours per month the ground-disturbing activities within all other areas of the project site.
- The Tribal Monitor or UAIC Tribal Representatives shall have the authority to direct that work be temporarily paused, diverted, or slowed within 100 feet of the immediate impact area if sites, cultural soils, or objects of potential

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significance are identified. The temporary pause/diversion shall provide up to 48 hours for UAIC Tribal Government Representatives to examine the resource.

- If unanticipated TCRs (i.e., sites, features, or artifacts) are exposed during construction activities, Mitigation Measure TCR-3 shall be implemented.
- To track the implementation of this measure, the Tribal Monitor shall document field-monitoring activities on a Tribal Monitor log.
- The Tribal Monitor shall wear the appropriate safety equipment while on the construction site.
- The Tribal Monitor, in consultation with the UAIC THPO and the project applicant, shall determine a mutual end or reduction to the on-site monitoring if/when construction activities have a low potential for impacting TCRs.
- In the event the Tribal Monitor does not report to the job site at the scheduled time after receiving 24-hour business day notice, construction activities may proceed without Tribal Monitoring. At no time, regardless or absence of a Tribal Monitor, shall suspected TCRs be mishandled or disrespected.

TCR-3: **Unanticipated Discovery of a Tribal Cultural Resource (TCR).** If unanticipated TCRs (i.e., sites, features, or artifacts including but not limited to cultural features, midden/cultural soils, artifacts, exotic rock [non-native], shell, bone, shaped stones, or ash/charcoal) are exposed during construction activities, all construction work occurring within 100 feet of the find shall immediately stop to provide up to 48 hours for the Tribal Monitor and/or United Auburn Indian Community (UAIC) Tribal Government Representatives to evaluate the significance of the find and determine whether or not additional study is warranted. Temporary flagging or staking shall be required around the resource to avoid any disturbance from construction equipment if the Tribal Monitor determines that temporary flagging is necessary to protect the resource. The work exclusion buffer may be reduced based on the recommendation of the Tribal Monitor. If the unanticipated TCRs appear to be human remains, Mitigation Measure TCR-4 shall be implemented.

If the Tribal Monitor or UAIC Tribal Government Representatives determine that the potential resource appears to be a TCR (as defined by Public Resources Code Section 21074), treatment shall be consistent with the following:

- If the TCR is within an Open Space area that was not approved for grading or other disturbance, preservation in place shall occur, if recommended by the Tribal Representative. Alternatively, the Tribal Historic Preservation Officer (THPO) may determine that one of the other treatment strategies identified below is preferred for the particular TCR, in which case that treatment strategy shall be implemented.
- If the TCR is within an area planned for residential lots, road and infrastructure improvements, grading, park improvements, or other

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development activity approved as part of the project, the THPO and/or UAIC Tribal Government Representative shall direct whether the treatment of the TCR is one or more of the following: (1) recordation of the resource; (2) recovery and reburial in or relocation to an Open Space preserve area within the Specific Plan, in which case the UAIC Tribal Government Representatives shall identify the placement of the reburial or relocated area; (3) preservation in place through burial if feasible given the final elevation of the area and intended development; or (4) removal and provided to UAIC. Prior to the relocation, burial, or removal of a TCR, UAIC shall record the resources according to UAIC Preservation Department Recommendations for Respectful and Accurate Recordation of Tribal Cultural Resources (TCR) and Cultural Significance/Integrity on Department of Recreation Form (DPR) 523 Forms.

- The applicant shall document the TCR through pictures that remain confidential and are provided to the Tribal Government Representatives. The photographs and management strategies recommended by the Tribal Government Representatives or THPO and carried out by the Tribal Monitor shall remain confidential and be provided to the County in writing and approved by the El Dorado County Director of Planning and Building. The project contractor shall adhere to the management strategies approved by the Tribal Government Representatives or THPO and County. Ground-disturbing activities may resume once the management strategies have been implemented to the satisfaction of the Tribal Monitor and County's Director of Planning and Building.
- The construction contractor(s) shall provide secure, on-site storage for culturally sensitive soils or objects that are components of TCRs that are found or recovered during construction. Only Tribal Government Representatives, THPO, and Tribal Monitors shall have access to the storage. Storage size shall be determined by the nature of the TCR and can range from a small lock box to a conex box (shipping container). A secure (locked), fenced area can also provide adequate on-site storage if larger amounts of material must be stored.

TCR-4: **Discovery of Native American Human Remains.** If human remains are discovered during ground-disturbing construction work, all construction within 100 feet of the remains shall be halted immediately, and the El Dorado County coroner shall be notified immediately. If the remains are found to be non-Native American or the result of a crime scene, then the procedures in state law and Mitigation Measure CUL-1 shall be followed.

If the remains are determined by the County coroner to be Native American, the Native American Heritage Commission (NAHC), United Auburn Indian Community (UAIC), and Wilton Rancheria shall be notified within 24 hours, and the guidelines of the NAHC shall be adhered to in the treatment and disposition of the remains. Development activity within the buffer area shall not resume until the landowner

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has discussed and conferred, as prescribed in Section 5097.98 of the Public Resources Code, with the most likely descendants regarding their recommendations as provided for in Section 5097.98 to ensure that the remains are treated with appropriate dignity. As provided for in subsection 5097.98(a), the descendants shall complete their inspection and make their recommendation within 48 hours of being granted access to the site. If no likely descendants are located or recommendations are not made, the applicant shall comply with Section 5097.98, including but not limited to Section 5097.98(e).

The County shall be responsible for confirming compliance with Section 5097.98 and CEQA Guidelines Section 15064.5(e) and the resumption of ground-disturbing activities within 100 feet of the boundaries of the sensitive area defined by the investigation where the remains were discovered shall not occur until compliance with those standards is demonstrated in writing.

TCR-5: **Documentation and Relocation of TCRs.** TCR P-09-006012 shall be subject to appropriate archaeological and Tribal documentation prior to ground disturbing activity and relocated to a location with identified TCRs that shall not be impacted by grading or other site disturbing activities.

The project applicant shall do the following:

- Obtain written United Auburn Indian Community (UAIC) Tribal Historic Preservation Officer (THPO) approval prior to flagging P-09-006012 for relocation. Approval shall include any restrictions or requirements related to the relocation, such as type of equipment to use, orientation of the TCR, location for the TCR to be moved to, etc.
- Send a Tribal notification and confirm the details for relocation at least 48 hours prior to any relocation work.
- Provide financial and logistical support for the protection, intact transport, and relocation of bedrock features or other elements of P-09-006012.
- Update the California Historic Resources Information System Center (CHRIS) Department of Parks and Recreation (DPR) forms to reflect the relocation work. Updates shall be consistent with Tribal preference for documenting TCRs. Tribes shall have final review authority on the DPR form(s) and shall be copied on submission to the CHRIS. DPR forms shall be prepared for Tribal review within two weeks of relocation work being completed and shall be submitted to the CHRIS within two weeks of Tribal approval.

Impact 3.13-2. The RIA preferred project, in combination with past, present and reasonably foreseeable development, could make a cumulatively considerable contribution to a significant cumulative impact related to tribal cultural resources, including Native American human remains.

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Even with avoidance of the TCRs and the Tribes' concurrence in the relocation of P-09-006012, development of the project site still has the potential to unearth or disturb additional unknown or unanticipated TCRs or Native American human remains during construction activities and this potential, along with the cumulative potential with assumed development, could be cumulatively significant. With mitigation measures TCR-1, TCR-2, TCR-3, and TCR-4, however, the contribution to cumulative impact would be reduced to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

TCR-7: Implement mitigation measures TCR-1 through TCR-4.

Finding

The County finds that the revisions to the project achieved through the RIA developed in consultation and coordination with the Tribes, as well as the above mitigation measures, are feasible, will reduce the potential impacts to TCRs to a less-than-significant level, and are adopted by the County. Accordingly, the County finds that, pursuant to Public Resources Code Section 21081(a)(1) and the CEQA Guidelines Section 15091(a)(1), changes or alterations have been required in, or incorporated into, the preferred project, which avoid or substantially lessen the significant environmental effect as identified in the Final EIR.

Rationale

Consistent with the thresholds adopted and described in the Draft EIR, the revisions achieved with the RIA in coordination with the Tribes and the mitigation measures will ensure that TCRs are preserved in place as requested by the Tribes and that impacts to TCRs would be reduced to less than significant. The mitigation measures would require tribal monitoring and implementation of a Cultural Resources Management and Unanticipated Discovery Plan if any unanticipated TCRs and/or archaeological resources are encountered during construction activities and establishes the proper procedures if human remains are discovered. Additionally, relocation of P-09-006012 would be subject to appropriate archaeological and Tribal documentation, monitoring, and best practice standards.

Closing of AB 52 and SB 18 Consultations

For the originally proposed project, mitigation measure TCR-6 was added at the request of the Tribes and provided: "If the RIA is not selected, project approval shall be contingent upon revisions to the Mitigation Monitoring and Reporting Program (MMRP) to address impacts to TCRs associated with the [originally] proposed project through continued tribal consultation. The contingent project approval shall return to the Board of Supervisors for final approval in conjunction with adoption of the revised MMRP. Consideration of TCR avoidance, minimization, rectification, reduction, and compensation shall be based on Tribal consultation. Further measures may include redesign of the site plan to remove lots, capping (or covering) TCRs in place, or providing compensation for the loss of TCRs to avoid or minimize impacts." Consistent with the intent of TCR-6 for the originally proposed project, consultations with the Tribes under Assembly Bill ("AB") 52 and Senate Bill ("SB") 18 were kept open through the Planning Commission recommendation and Board of Supervisors' decision. With certification of the EIR for the RIA preferred project, the Board of Supervisors finds that mutual agreement was reached in good faith with the Tribes and, consistent with

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Public Resources Code section 21080.3.2(b)(1), consultations under AB 52 and SB 18 with the United Auburn Indian Community, Wilton Rancheria, and Shingle Springs Band of Miwok Indians are closed concurrent with certification of the EIR for the RIA preferred project.

Wildfire

Impact 3.15-2. The RIA preferred project could exacerbate wildfire risks exposing future residents to potential wildfire hazards.

The project site is located within a WUI, which is identified as a zone of transition between wildland (undeveloped/unoccupied/“natural” land) and urban development and primarily within a Moderate Fire Hazard Safety Zone. Construction and operation of the project within the WUI would increase human activities and potential ignition sources, which may increase the chances of a wildfire and spread of wildfire which could exacerbate wildfire risks by increasing the number of people and structures exposed to risk of loss, injury, or death due to wildfire. Construction activities could also exacerbate wildfire risks due to the use of flammable materials, tools, and equipment capable of generating a spark and igniting a wildfire. Due to periodic weather conditions, use of vehicles and equipment with the potential to ignite a fire, and availability of fuel sources, operations and maintenance activities could result in a potentially significant impact associated with exacerbating wildfire risk. Implementation of mitigation measures WF-1 through WF-4, combined with regulatory requirements, would reduce potential impacts related to exacerbating wildfire risks and exposing project occupants to pollutant concentrations from a wildfire or the uncontrolled spread of a wildfire to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

WF-1: **Construction Fire Prevention Plan.** Prior to any ground-disturbing activities, including site clearing, grading or trenching, the project applicant(s) shall work with the El Dorado Hills Fire Department to prepare a Construction Fire Prevention Plan to be provided to all future developers. The plan shall address training of construction personnel and provide details of fire-suppression procedures and equipment to be used during construction. Information contained in the plan shall be included as part of project-related environmental awareness training to occur prior to any ground disturbance. At a minimum, the plan shall be consistent with the requirements in California Building Code Chapter 33 and California Fire Code Chapter 33 and shall include the following:

- Procedures for minimizing potential ignition, including, but not limited to, vegetation clearing, parking requirements/restrictions, idling restrictions, smoking restrictions, proper use of gas-powered equipment, use of spark arrestors, and hot work restrictions;
- Work restrictions during Red Flag Warnings and High to Extreme Fire Danger days;
- Specifications for adequate water supply to service construction activities;
- On-site fire awareness coordinator role and responsibility;
- Construction worker training for fire prevention, initial attack firefighting, and fire reporting;

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- Emergency communication, response, and reporting procedures;
- Coordination with local fire agencies to facilitate access through the project site;
- Implement all construction-phase fuel modification components prior to combustible building materials being delivered to the site;
- Emergency contact information; and
- Demonstrate compliance with applicable plans and policies established by state and local agencies.

WF-2: **Fire Safe Plan Recommendations.** The Fire Safe Plan (FSP) provides customized measures that address potential fire hazards on the site. The measures are independently established but shall work together to result in reduced fire threat and heightened fire protection. These measures shall be established and accepted by the El Dorado Hills Fire Department prior to the issuance of the first building construction permit issued by the County. The following measures identified in Section 7.3 of the FSP shall be implemented and shall be included as notes on any Final Map, grading plans, and construction plans:

- Fencing materials used within 5-feet of all buildings shall be constructed of non-combustible materials.
- Fencing materials adjacent to non-irrigated open space areas shall be constructed of non-combustible materials.
- Combustible sheds and other outbuildings shall be kept at least 30 feet from residential dwellings and other buildings on each parcel.
- The following specific alternative material and construction methods, exceeding the minimum criteria described in CBC Chapter 7A, shall be implemented within the project to meet the “Practical Effect” principles (described in CCR Title 14 – section 1276.01) when buildings are located within 30-feet of property lines to reduce the potential for building-to-building fire spread may include, but are not limited to the following provisions:
 - All spaces between roof decking and the Class A roof covering shall be blocked to prevent embers from catching and igniting the building; and Eaves shall be boxed in (soffit-eave design) and protected with ignition resistant or non-combustible materials; and
 - Ignition resistant building materials, such as stucco, fiber cement wall siding, fire retardant treated wood, or other approved materials shall be used when neighboring buildings are within 30-feet; and
 - WUI ember and flame-resistant vents, conforming with the requirements of ASTM E2886, shall be used to protect exterior wall openings when the wall is located within 30-feet of another building or faces the Wildland Fuel Reduction Zone areas; and
 - The size and number of windows to bedroom rescue window openings and other essential location shall be limited when the exterior wall is located within 30-feet of another building. Windows on all sides of

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buildings shall be constructed of multi-pane glazing with a minimum of one tempered pane on the exterior side; and

- Exterior doors of buildings shall be constructed of non-combustible or ignition-resistant material, or shall be constructed of solid core wood compliant with California Residential Code Section R327.8.3 when located within 30-feet of another building; and
 - Combustible decks that are cantilevered over the natural slope shall be enclosed to reduce the accumulation of debris and combustible storage items that may be ignited by fire brands. The construction of combustible decks shall comply with the building construction requirements found in CBC Section R337; and
 - A minimum non-combustible area of 6 vertical inches, measured from the ground up (at grade) and from any attached horizontal surface like a deck, shall be provided on the exterior walls of all buildings. Non-combustible materials include brick, stone, fiber-cement siding, or concrete; and
 - Address numbers on each residential building shall be either internally or externally illuminated.
- Wildfire fuel reduction management and defensible space practices for the project shall follow the requirements identified in Chapter 6 of the FSP.
 - A Restrictive Covenant shall be filed with the final subdivision map which stipulates that a Fire Safe Plan has been prepared and wildfire mitigation measures shall be implemented.
 - "No Smoking" signs shall be posted at all trail entrances.
 - At all trail intersections with the roads that have vehicle access there shall be a knock down bollard or gate with a Knox® padlock, or other approved lock, to allow for the passage of emergency equipment onto the trail.
 - A 5-foot defensible space ember-resistant zone (Zone 0) shall be maintained around all buildings (including fencing within 5 feet).
 - A Homeowners Association (HOA), or other acceptable entity, shall be responsible for maintaining all private emergency vehicle access roads and wildfire fuel reduction zone provisions described in Chapter 6 of the FSP.
 - A HOA, or other acceptable entity, shall be responsible for enforcing compliance with all applicable federal, state and County regulations related to defensible space and vegetation management.
 - Reliable on-going sources of funding shall be established and acceptable to the El Dorado Hills Fire Department prior to the recording of the final map for the project.

WF-3: Emergency Preparedness and Evacuation Preparedness. The following measures identified in Section 7.4 of the Fire Safe Plan (FSP) shall be implemented. The Homeowner's Association shall be responsible for providing the

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following information to project occupants in consultation with the El Dorado Hills Fire Department.

- CAL FIRE Ready-Set-Go education materials shall be made available to all new residents of the project for their use in preparing for an evacuation. Fire Department and CAL FIRE shall be encouraged to visit the neighborhood annually to discuss this material and answer questions by the homeowners. See Fire Safe Plan Chapter 8 – Appendix J for additional details.
- El Dorado County Office of Emergency Services education materials on the “RAVE” program shall be made available to all new residents of the project for use in receiving timely notification information regarding the need to evacuate. See Fire Safe Plan Chapter 8 – Appendix L for additional details.

WF-4: **Prohibited Plants.** A landscape plan shall be submitted to the El Dorado Hills Fire Department for review and approval prior to the issuance of building permits. The landscape plan shall include a fire-resistant plant palette consistent with Appendix I of the Fire Safe Plan and shall not include trees and vegetation identified by the El Dorado Hills Fire Department on its current list of Highly Flammable Trees & Vegetation, which are plant communities and their associated plant species known to have increased flammability based on plant physiology (resin content), biological function (flowering, retention of dead plant material), physical structure (bark thickness, leaf size, branching patterns), and overall fuel loading, shall be prohibited in the CVSP proposed landscape plan. The proposed landscape plan shall be consistent with the El Dorado Hills Fire Department Defensible Space guidelines, the El Dorado County Weed Abatement guidelines, and the El Dorado County Fire Safe Council. This mitigation measure shall be included as a note on any Final Map, grading plans, and construction plans.

Impact 3.15-3. The RIA preferred project could exacerbate fire risk associated with the installation and maintenance of project-related infrastructure.

The installation and maintenance of roads and utilities to serve the project would introduce new potential sources of ignition as a result of construction activities. Construction associated with installing on-site roads and utilities and ongoing maintenance of this infrastructure could increase the potential for wildfire due to the use of a variety of heavy and light duty equipment that could result in sparks potentially igniting a fire and thus potentially significant risk. Compliance with mitigation measures WF-1 and WF-2 would ensure the proper guidelines are followed during construction to reduce the risk of an accidental fire to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

WF-5: Implement mitigation measures WF-1 and WF-4.

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Impact 3.15-4. The RIA preferred project could expose future residents or structures to hazards associated with post-fire runoff.

In the event of a wildfire as project build-out is occurring there could be areas not yet developed where post-fire conditions could result in substantial erosion which could affect developed areas exposing people or structures to significant risks. Implementation of mitigation measure WF-6 would ensure potential impacts associated with post-fire flooding, runoff, or slope instability are evaluated and addressed through the use of erosion control techniques, reseeding grasses, and tree removal, if required, to ensure any potential impacts would be reduced to less than significant.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

WF-6: Post Fire Activities. Following any on-site wildfire during project build-out in areas where development may be affected by post-fire risks, a post-fire field assessment shall be conducted by an engineering geologist or civil engineer, in coordination with the El Dorado Hills Fire Department, to identify any areas that may be subject to increased risk of post-fire flooding, landslide or erosion. Any recommendations identified by the geologist to mitigate such risk shall be provided to the County, El Dorado Hills Fire Department, and the County Emergency Operations Center for consideration of the work necessary to allow safe re-entry and/or re-occupation of the affected area.

Impact 3.15-6. Implementation of the RIA preferred project could exacerbate wildfire risk to onsite residents resulting in a cumulative contribution.

Buildout of the project within the WUI would increase human activities and potential ignition sources, which may increase the chances of a wildfire and spread of wildfire and increase the number of people and structures exposed to risk of loss, injury, or death. When considered in combination with other projects within the County within WUI areas, the project's contribution to wildfire risk could be cumulatively considerable but would be reduced to less-than cumulatively considerable with mitigation.

Mitigation Measures as enforced and implemented consistent with the Mitigation Monitoring and Reporting Program incorporated by reference herein:

WF-7: Implement mitigation measures WF-1 through WF-4.

Finding

The County finds that the above mitigation measures are feasible, will reduce the potential wildfire impacts to a less-than-significant level, and are adopted by the County. Accordingly, the County finds that, pursuant to Public Resources Code Section 21081(a)(1) and the CEQA Guidelines Section 15091(a)(1), changes or alterations have been required in, or incorporated into, the preferred project, which avoid or substantially lessen the significant environmental effect as identified in the Final EIR.

Rationale

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Implementation of mitigation measures WF-1 through WF-5, combined with regulatory requirements, would reduce potential impacts related to exacerbating wildfire risks and exposing project occupants to pollutant concentrations from a wildfire or the uncontrolled spread of a wildfire to less than significant.

2.3 Significant Impacts that Remains Significant and Unavoidable

The EIR identifies significant aesthetic impacts associated with the RIA that could not be eliminated or reduced to a less-than-significant level by mitigations imposed by the County. The County's conclusions with respect to the preferred project's significant and unavoidable and cumulatively considerable aesthetic impacts are set forth in the EIR, which analysis is incorporated herein by this reference and summarized below.

Public Resources Code section 21002 provides that "public agencies should not approve projects as proposed if there are feasible alternatives or feasible mitigation measures available which would substantially lessen the significant environmental effects of such projects." CEQA defines "feasible" as "capable of being accomplished in a successful manner within a reasonable period of time, taking into account economic, environmental, social, legal, and technological factors." (Pub. Resources Code section 21061.1; see also CEQA Guidelines Section 15126.6(f)(1) [determining the feasibility of alternatives]).

Aesthetics

Impact 3.1-1. The RIA preferred project would cause a substantial adverse effect on a scenic vista.

The County's General Plan designates Point 18 spanning Latrobe Road from White Rock Road south to the County line as a scenic viewpoint. This viewpoint offers panoramic views of rolling hills in the middle ground and occasional vistas of the Sacramento Valley in the background. Development of the project would result in significant and unavoidable impacts to this scenic vista, visual character, and quality of public views of the project site. Public views of the site currently show undeveloped grassland dotted with rock outcrops, shrubs, seasonal drainages, and a small grove of blue oak trees atop a hill. Buildout of the RIA would substantially alter public views of the site and a portion of the scenic vista viewable from Latrobe Road. New development would replace existing views of the broad foothills along Latrobe Road with foreground views of new housing and other structures such as solid noise barriers. As compared to the originally proposed project, the RIA preferred project would have less of an impact on scenic views because most of the homes would be single-story to accommodate the active adult community, fewer homes would be constructed, and an open space preserve at a higher elevation would be preserved.

The CVSP-RIA minimizes changes to site topography to blend new development into natural landforms to the extent feasible by maintaining the property profile that generally slopes away from Latrobe Road. The site also reduces elevation more than 100 feet to the west away from the Latrobe Road viewing area proposed to slope 590 feet to 480 feet. The development minimizes visual intrusion on the natural landforms through site sensitive design. The project includes the preservation of the highpoint of the site, a hillside at 650 feet in the southeast corner of the site. The preservation of the highpoint of the site would also incorporate a public trail and access and thereby provide access to a public viewpoint of the surrounding area that is not available today. The CVSP-RIA would preserve and protect some valuable

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natural features of the site including oak trees, hillsides, and ephemeral drainages, which would provide a level of visual continuity for viewers traveling along Latrobe Road. The CVSP-RIA also requires consistency with the County Design Guidelines that were adopted to reduce impacts to aesthetics. The project would also be subject to site plan review by the County to ensure conformance with development standards, including setbacks, landscaping, and lighting standards, and enforcement of the County Community Design Guidelines through the CC&Rs for residential uses and a Design Review permit for commercial uses consistent with Policy 2.6.1.3. The RIA also includes 44.4 acres of open space preserve and buffer, particularly along the proposed road that traverses east to west across the project site as well as along the project site's boundaries. Open space buffer would be visible from Latrobe Road.

Although the CVSP-RIA incorporates the project components described above, buildout of the project site would nonetheless replace existing views of the broad foothills along Latrobe Road with foreground views of new housing, potential commercial buildings, and other structures such as solid noise barriers. Given the topography of the site, however, many of these features would be at a lower elevation than Latrobe Road and building rooflines generally would not affect views of the hill on-site. Depending on the vantage point, some buildings and structures could act as a barrier to views of the hillsides available both on-site and farther in the distance. While this would replace views of the unique natural landscape with foreground views typical of a modern-day suburban residential development, the project site has been anticipated to develop since the early 1980s and the project site could be developed with taller and larger buildings under its current R&D zoning. The General Plan EIR identified the scenic views and vistas at the project site along Latrobe Road and found that the aesthetic impacts to those scenic views and vistas would be significant with anticipated buildout under the General Plan. When compared to the existing undeveloped property, the project would permanently impact the aesthetic value of a portion of the existing scenic vista as seen from this segment of Latrobe Road. Nonetheless, even though reduced, any development of the vacant land would have a significant impact to scenic vistas, visual character, and quality of public views of the site.

Finding

The CVSP-RIA reduces the intensity of the development and has been designed to minimize aesthetic impacts and preserve open space areas and the project will comply with all County standards adopted to minimize impacts to the scenic vista. The County cannot identify additional mitigations that could be imposed to further reduce the impacts to aesthetics. While the project site has been anticipated to develop since the 1980s, when compared to its existing undeveloped condition, there are no feasible mitigation measures that would reduce this impact to less-than-significant levels because any development of buildings and structures within this site would interfere with the view of an existing scenic vista as seen from Latrobe Road. The County therefore finds that there are no feasible mitigation measures that could be imposed and the RIA preferred project will have a significant and unavoidable impact to a scenic vista.

Impact 3.1-2. The RIA preferred project would substantially degrade the existing visual character or quality of public views of the site and its surroundings.

Although the project would adhere to all relevant plans and policies regarding visual resources and site design as detailed in the Draft EIR and above, development of the project site would nonetheless alter the existing undisturbed and undeveloped visual character and quality of public views of the project site. The magnitude of this change would be partially ameliorated through the design measures described under

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Impact 3.1-1 above and in the Draft EIR, but changes to the project site would be permanent, and views of the project site would no longer be of undeveloped land. As currently zoned, however, the project site is part of the Community Region and was not anticipated or intended to remain open space. As discussed above, the project site has been presumed to develop with more intense uses since the 1980s with approval of the El Dorado Hills Business Park. While anticipated for development, this change would nonetheless constitute a substantial degradation to the current visual character and quality of public views of the site.

Finding

The CVSP-RIA reduces the intensity of the development, has been designed to minimize aesthetic impacts and preserve open space areas, and the project will comply with all County standards adopted to minimize impacts to aesthetics. The County cannot identify additional mitigations that could be imposed to further reduce the impacts to public views. There are no feasible mitigation measures that would reduce this impact to a less-than-significant level because any development of buildings and structures within this site would change the nature of the site from undeveloped grassland to a suburban residential development.

Impact 3.1-4. The RIA preferred project would contribute to a significant cumulative impact related to scenic vistas.

As discussed above and in the Draft EIR, the RIA preferred project would replace existing views of the rolling terrain and broad foothills along Latrobe Road with foreground views of new housing, potential commercial buildings, and other structures such as solid noise barriers. The project would be subject to site plan review by the County to ensure consistency with development standards and design standards consistent with the County Community Design Guidelines and the development and design standards. The standards would also be enforced through the CVSP HOA for residential uses and through the County of El Dorado via a Design Review permit for commercial uses consistent with Policy 2.6.1.3. The General Plan EIR also recognized that buildout under the General Plan, including anticipated building of the project site with R&D uses, would impact the existing visual character or quality of the area. Considering the size and location of the project within the viewing area of an important scenic viewpoint, the Draft EIR presumes that the RIA preferred project would result in a significant cumulative impact to the scenic vista.

Finding

Consistent with the finding in the General Plan EIR that buildout under the General Plan, including anticipated development of the project site with R&D uses, would impact the existing visual character or quality of the area, the County finds that there are no mitigation measures that could reduce this impact to less than significant and that any development of the vacant project site, including the RIA, would result in a significant contribution to the cumulative impact that would remain significant and unavoidable.

Impact 3.1-5. The RIA preferred project would contribute to a significant cumulative impact related to visual character and quality of public views

Although the RIA preferred project would be subject to site plan review by the County to ensure consistency with development standards and design standards, development of the project would nonetheless contribute to the permanent cumulative loss of public views of undeveloped landscapes and there is no feasible mitigation to reduce the project's contribution to less than considerable.

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Finding

Consistent with the finding in the General Plan EIR that buildout under the General Plan, including anticipated building of the project site with R&D uses, would impact the existing visual character or quality of the area, the County finds that there are no mitigation measures that could reduce this impact to less than significant and that any development of the vacant project site, including the RIA, would result in a significant contribution to the cumulative impact that would remain significant and unavoidable.

3 Findings Regarding Alternatives

Section 15126.6(a) of the CEQA Guidelines requires the discussion of “a reasonable range of alternatives to a project, or the location of a project, which would feasibly attain most of the basic objectives of the project but would avoid or substantially lessen any of the significant effects of the project and evaluate the comparative merits of the alternatives.” The review of project alternatives is guided primarily by the need to substantially reduce significant and unavoidable impacts associated with the project, while still achieving the basic objectives of the project.

Decision-makers can approve an alternative to the project as proposed because they have “the flexibility to implement that portion of a project which satisfies their environmental concerns.” (*Dusek v. Redevelopment Agency* (1985) 173 Cal.App.3d 1029, 1041.) “The CEQA reporting process is not designed to freeze the ultimate proposal in the precise mold of the initial project; indeed, new and unforeseen insights may emerge during investigation, evoking revision of the original proposal. (*County of Inyo v. City of Los Angeles* (1977) 71 Cal.App.3d 185, 199.) “The whole point of requiring evaluation of alternatives in the DEIR is to allow thoughtful consideration and public participation regarding other options that may be less harmful to the environment.” (*South of Market Community Action Network v. City and County of San Francisco* (2019) 33 Cal.App.5th 321, 335-336.) “CEQA does not handcuff decisionmakers The action approved need not be a blanket approval of the entire project initially described in the EIR. If that were the case, the informational value of the document would be sacrificed.” (*Dusek v. Redevelopment Agency, supra*, 173 Cal.App.3d at 1041.)

Here, the Board of Supervisors finds that the development of the Reduce Impact Alternative in coordination with the Tribes fulfilled the purpose of CEQA in identifying revisions that could substantially reduce environmental impacts and, while the RIA provides a reduced economic return from a development perspective, it achieves most of the project objectives while significantly reducing environmental impacts and addressing concerns of the Tribes, the Latrobe School District, and community. With the alternatives analyzed in the Draft EIR, the Board of Supervisors therefore finds that a good faith effort was made to analyze a range of potentially feasible alternatives consistent with the requirements and goals of CEQA, even when the alternatives might impede the attainment of some of the project objectives and might be more costly (CEQA Guidelines Section 15126.6(b)).

With respect to the three alternatives analyzed, the Board of Supervisors specifically finds as follows:

1. Alternative 1: No Project/No Development Alternative

As required by the CEQA Guidelines, an EIR’s alternatives analysis must include consideration of the No Project Alternative. The “No Project” analysis discusses the existing conditions as well as what would

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reasonably be expected to occur in the foreseeable future if the project was not approved (Cal. Code Regs. tit. 14, § 15126.6 (e)(2) and (3)(A)).

The No Project/No Development Alternative would produce no development or changes on the project site because the site would remain in its current condition, effectively eliminating those project- and cumulative-level impacts discussed in the EIR. Under the No Project/No Development Alternative, the project site would not be rezoned and it would retain its existing R&D land use designation and zoning.

Finding

The County rejects the No Project Alternative as undesirable as it would not achieve any of the basic project objectives. Maintaining the site as undeveloped would also be inconsistent with the County General Plan because the project site is included in the El Dorado Hills Community Region.

Rationale

The General Plan provides that, with inclusion in the El Dorado Hills Community Region, the project site is a location where “future higher density growth and urban/suburban like activities are anticipated and/or will be directed.” (General Plan Land Use Element p. 9.) Objective 2.1.1 of the Land Use Element establishes that the Community Regions establishes the “urban limit line” and areas within a Community Region will provide opportunities for “continued population growth and economic expansion.” (General Plan Land Use Element p. 9.) Policy 2.1.1.2 further provides that Community Regions are “for the highest intensity of self-sustaining compact urban-type development or suburban type development within the County based on the municipal spheres of influence, availability of infrastructure, public services, major transportation corridors and travel patterns, the location of major topographic patterns and features, and the ability to provide and maintain appropriate transitions at Community Region boundaries.” The County has also anticipated development of the project site since at least the 1980s. As no development would occur under this alternative, the No Project Alternative would also fail to meet any of the project objectives.

2. Alternative 2: Zoning Consistent Alternative

The Zoning Consistent Alternative assumes development of the site that adheres to the current zoning designation of R&D. This alternative assumes no zoning change requests and that land uses on the property would align with the allowable uses within the R&D zone. Allowable uses in the R&D zone include light manufacturing, research and laboratory services, warehouses, corporate offices, and other similar uses. Under this alternative it is assumed a total of over two million square feet of warehouse and office uses would be developed on approximately 176 acres. The Zoning Consistent Alternative anticipates approximately half of the building square footage than a prior warehouse project proposed for the site, which the County determined reflects the height of existing buildings in the adjacent El Dorado Hills Business Park. The remaining approximately 32 acres would be developed with internal roads or left in open space.

It should be noted that, under the existing R&D zoning, certain uses are allowed “by right” and thus would not require discretionary approval triggering CEQA review. These uses are identified as permitted in Table 130.23.020 of the County Zoning Code and include, for example, light manufacturing, research and laboratory services, wholesale storage and distribution, and professional and medical offices. For the purposes of the analysis in the EIR, it is assumed CEQA review could be required and CEQA mitigation

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measures could be imposed. If the site was developed with by-right uses, however, then only ministerial approvals would be required (e.g., grading permits and building permits) which may be exempt from further CEQA review.

Finding

The County rejects the Zoning Consistent Alternative as undesirable as it would likely have increased environmental impacts as compared to the originally proposed project and the RIA preferred project and would leave the potential for “by right” uses that may not protect or mitigate impacts to sensitive resources through the CEQA process.

Rationale

Table 5-13 of the Draft EIR summarizes that the Zoning Consistent Alternative is likely to result in greater impacts than the originally proposed project and RIA preferred project with respect to Air Quality, Biological Resources, Energy, Geology and Soils, Greenhouse Gas Emissions, Hydrology and Water Quality, Noise, and Wildfire. While allowing development consistent with current zoning, because existing zoning allows a significant number of R&D uses “by right,” CEQA review may not be required for future development proposals that only require ministerial permits, such as building and grading permits. While permitting certain uses without a discretionary approval can expedite development and reduce costs during the application process and thereby encourage economic development of the El Dorado Hills Business Park, it significantly reduces stakeholder and community input during development review and minimizes the County’s ability to impose mitigation measures through CEQA. The Zoning Consistent alternative would also fail to meet project objectives 1-6 because no residential uses are proposed and connectivity between existing adjacent residential communities would not be achieved. This alternative may partially satisfy objective 7 because it could preserve existing natural features, but this would not contribute to community identity, nor would these features be integrated into development to the same extent as originally proposed project or the RIA preferred project. This alternative could also partially satisfy objective 8 because open space land would be retained; however, no parks or trails would be provided, nor would recreational uses be encouraged. Overall, the Zoning Consistent Alternative would likely have greater impacts to the environment, would not meet most of the project objectives, and would not provide the Tribe and community with certainty on the future land uses of and protection of resources at the project site.

3. Alternative 3: Reduced Impact Alternative

As detailed in the Draft EIR and these Findings, the RIA is considered the environmentally superior alternative because it would result in reduced impacts to most of the resource areas evaluated, including Energy, GHGs, Population and Housing, Noise, Public Services and Recreation, Transportation, and Utilities and Service Systems, and would avoid the significant and unavoidable impacts identified for the originally proposed project under Air Quality and Tribal Cultural Resources. With Alternative 3, only impacts to aesthetics would remain significant and unavoidable, which would occur with any development of the project site and is consistent with impacts assumed under anticipated buildout of the General Plan.

The EIR also analyzed the RIA at a project-specific level so that it could be selected instead of the originally proposed project. The applicant has also agreed to request approval of the RIA. The Board of Supervisors therefore selects the RIA as the preferred project, and the Findings herein identify the RIA as the project for which the EIR is certified.

4 General CEQA Findings

4.1 Mitigation Monitoring and Reporting Program

Based on the entire record before the County and having considered the potentially significant impacts of the project, the County hereby determines that all feasible mitigation within the responsibility and jurisdiction of the County has been adopted to reduce or avoid the potentially significant impacts identified in the Final EIR. The feasible mitigation measures are discussed above and are set forth in the MMRP. Section 21081.6 of the Public Resources Code requires the County to adopt a monitoring or compliance program regarding the changes in the project and mitigation measures imposed to lessen or avoid significant effects on the environment. The MMRP for the RIA preferred project is hereby adopted by the County because it fulfills the CEQA mitigation monitoring requirements: The MMRP is designed to ensure compliance with the changes in the project and mitigation measures imposed on the project during project implementation; and measures to mitigate or avoid significant effects on the environment are fully enforceable through conditions of approval, permit conditions, agreements or other measures.

4.2 CEQA Guidelines Sections 15091 and 15092 Findings

Prior to approval of the project, the EIR must be certified pursuant to Section 15091 of the CEQA Guidelines. When a certified Final EIR identifies one or more significant environmental impacts, the approving agency must make one or more of the following findings, accompanied by a brief explanation of the rationale for each finding:

1. Changes or alterations have been required in, or incorporated into, the project which mitigate or avoid the significant effects on the environment;
2. Those changes or alterations are within the responsibility and jurisdiction of another public agency and such changes have been adopted by such other agency, or can and should be adopted by such other agency; and
3. Specific economic, legal, social, technological, or other considerations, including considerations for the provision of employment opportunities for highly-trained workers, make infeasible the mitigation measures or alternatives identified in the Final EIR.

Section 15092 of the CEQA Guidelines states that after consideration of a Final EIR, and in conjunction with making the Section 15091 findings identified above, the lead agency may decide whether to approve the project. A project that would result in a significant environmental impact can be approved only if the agency has eliminated or substantially lessened all significant effects on the environment where feasible.

These Findings satisfy the requirements of Sections 15091 and 15092 of the CEQA Guidelines. In doing so, they disclose the final disposition of the potentially significant impacts identified in the Final EIR and the reasons for adopting the RIA preferred project.

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4.3 Findings Regarding Growth-Inducing Impacts

CEQA Guidelines Section 15126.2(d) requires an EIR to evaluate the potential growth-inducing impacts of a project, which was analyzed in Chapter 4 of the Draft EIR. Consistent with that analysis, given that the surrounding project area is already served by existing roads and utilities, the Board of Supervisors finds that the project would not result in indirect population growth and would not provide vehicular access to an area presently lacking such access or extending utilities into an area not currently served by such utilities.

4.4 County Independent Judgment

The Final EIR for the RIA preferred project reflects the independent judgment of the County in accordance with Public Resources Code 21082.1(c)(3). The El Dorado County Board of Supervisors, as the decision-making body of the lead agency, has received, reviewed, and considered the information in the Final EIR, as well as any and all other information in the record. The County hereby makes findings pursuant to and in accordance with Sections 21081, 21081.5, and 21081.6 of the Public Resources Code.

The Board of Supervisors further finds that the evidence in the record constitutes substantial evidence to support the determinations made in the Findings, that the facts stated in this document and in the Findings are true and accurate representation and are supported by substantial evidence in the record, including testimony received at the public hearing, the staff presentations, staff reports and all materials in the record of proceedings and the project files. The Board of Supervisors also finds that to the extent other evidence was presented that is contrary to the determinations made herein or in the Findings, such evidence was nevertheless considered, weighed and determined to be either lacking in credibility or insufficient in weight to detract from the determinations made herein or in the Findings such that the Board of Supervisors reached these findings after due consideration of all evidence presented to it.

4.5 Reliance on Record

Each and all of the findings and determinations contained herein are based on substantial evidence, both oral and written, contained in the administrative record relating to the project.

Record of Proceedings

In accordance with Public Resources Code Section 21167.6(e), the record of proceedings for the County decision on the project includes the following documents:

- The NOP for the project and all other public notices issued in conjunction with the project;
- All comments submitted by agencies or members of the public during the comment period on the NOP;
- The Draft EIR for the project and all appendices;
- All comments submitted by agencies or members of the public during the comment period on the Draft EIR;

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- The Final EIR for the project, including comments received on the Draft EIR, responses to those comments, and appendices;
- Documents cited or referenced in the Draft EIR and Final EIR;
- The MMRP for the project;
- All findings and resolutions adopted by the County in connection with the project and all documents cited or referred to therein;
- All reports, studies, memoranda, maps, or other planning documents relating to the project prepared in compliance with the requirements of CEQA and with respect to the County's action on the project;
- All documents submitted by other public agencies or members of the public in connection with the project, up through the close of the final public hearing;
- Any minutes and/or verbatim transcripts of all information sessions, public meetings, and public hearings held in connection with the project;
- Any documentary or other evidence submitted at such information sessions, public meetings, and public hearings;
- Any and all resolutions adopted by the County regarding the project, and all staff reports, analyses, and summaries related to the adoption of those resolutions;
- Matters of common knowledge, including, but not limited to federal, state, and local laws and regulations;
- Any documents expressly cited in these findings and any documents incorporated by reference, in addition to those cited above;
- Any other written materials relevant to the County's compliance with CEQA or its decision on the merits of the project, including any documents or portions thereof, that were released for public review, relied upon in the environmental documents prepared for the project, or included in the County non-privileged retained files for the EIR or project;
- Any other materials required for the record of proceedings by Public Resources Code Section 21167.6(e); and
- The Notice of Determination.

The County intends that only those documents relating to the project and its compliance with CEQA and prepared, owned, used, or retained by the County and listed above shall comprise the administrative record for the project.

Custodian of Records

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The custodian of the documents or other material that constitute the record of proceedings upon which the County's decision is based is identified as follows:

County of El Dorado Planning and Building Department
2850 Fairlane Court
Placerville, California 95667

Recirculation Not Required

CEQA Guidelines Section 15088.5 provides the criteria that a lead agency is to consider when deciding whether it is required to recirculate an EIR. Recirculation is required when "significant new information" is added to the EIR after public notice of the availability of the Draft EIR is given, but before certification. (CEQA Guidelines, Section 15088.5(a).) "Significant new information," as defined in CEQA Guidelines Section 15088.5(a), means information added to an EIR that changes the EIR so as to deprive the public of a meaningful opportunity to comment on a "substantial adverse environmental effect" or a "feasible way to mitigate or avoid such an effect (including a feasible project alternative) that the project's proponents have declined to implement."

An example of significant new information provided by the CEQA Guidelines is a disclosure showing that a "new significant environmental impact would result from the project or from a new mitigation measure proposed to be implemented;" that a "substantial increase in the severity of an environmental impact would result unless mitigation measures are adopted to reduce the impact to a level of insignificance;" or that a "feasible project alternative or mitigation measure considerably different from others previously analyzed would clearly lessen the significant environmental impacts of the project, but the project's proponents decline to adopt it" (CEQA Guidelines Section 15088.5(a)(1)-(3)).

Recirculation is not required where "the new information added to the EIR merely clarifies or amplifies or makes insignificant modifications in an adequate EIR" (CEQA Guidelines Section 15088.5(b)). Recirculation also is not required simply because new information is added to the EIR — indeed, new information is oftentimes added given CEQA's public/agency comment and response process and CEQA's post-Draft EIR circulation requirement of proposed responses to comments submitted by public agencies.

In this legal context, the County finds that recirculation of the Draft EIR prior to certification is not required. In addition to providing responses to comments, the Final EIR includes revisions to expand upon information presented in the Draft EIR; explain or enhance the evidentiary basis for the Draft EIR's findings; update information; and to make clarifications, amplifications, updates, or helpful revisions to the Draft EIR. The Final EIR's revisions, clarifications and/or updates do not result in any new significant impacts or increase the severity of a previously identified significant impact.

In sum, the Final EIR demonstrates that the project will not result in any new significant impacts or increase the severity of a significant impact, as compared to the analysis presented in the Draft EIR. The changes reflected in the Final EIR also do not indicate that meaningful public review of the Draft EIR was precluded in the first instance. Accordingly, recirculation of the EIR is not required as revisions to the EIR are not significant as defined in Section 15088.5 of the CEQA Guidelines.

5 Statement of Overriding Considerations

When a proposed project results in significant, unavoidable adverse impacts, CEQA requires the decision-making body of the Lead Agency to weigh the benefit of the proposed project against such environmental impacts in determining whether or not to approve the proposed project (CEQA Guidelines Section 15043). In making this determination, the Lead Agency is guided by CEQA Guidelines Section 15093, which states:

- CEQA requires the decision-making agency to balance, as applicable, the economic, legal, social, technological, or other benefits of a proposed project against its unavoidable environmental risks when determining whether to approve the project. If the specific economic, legal, social, technological, or other benefits of a proposed project outweigh the unavoidable adverse environmental effects, the adverse environmental effects may be considered “acceptable.”
- When the Lead Agency approves a project that will result in the occurrence of significant effects, which are identified in the Final EIR but are not avoided or substantially lessened, the agency shall state in writing the specific reasons to support its action based on the Final EIR and/or other information in the record. The Statement of Overriding Considerations shall be supported by substantial evidence in the record.
- If an agency makes a Statement of Overriding Considerations, the statement should be included in the record of the project approval and should be mentioned in the notice of determination. This statement does not substitute for, and shall be in addition to, findings required pursuant to Section 15091.

In addition, Public Resources Code Section 21081(b) requires that when a public agency finds that economic, legal, social, technological, or other reasons make infeasible the mitigation measures or alternatives identified in the EIR and the project thereby continues to have significant unavoidable adverse impacts, the public agency must also find that specific overriding economic, legal, social, technological, or other benefits of the project outweigh those significant unavoidable impacts of the Project.

Significant and Unavoidable Impacts of the Project

As explained and supported by substantial evidence set forth in the EIR, the studies and other documents referenced therein, and these Findings, despite consideration of all feasible mitigation, the project will have significant and unavoidable aesthetics impacts at the project level and cumulative level related to a substantial adverse effect on a scenic vista and substantial degradation to the existing visual character or quality of public views of the site and its surroundings as described in more detail in Section 2.3 above.

Finding

The Board of Supervisors finds and determines in approving the RIA preferred project that the EIR has considered the identified means of lessening or avoiding the project’s significant effects and that to the extent any significant direct or indirect environmental effect remains unavoidable or not mitigated to below a level of significance after mitigation, such impact is at an acceptable level in light of the social, legal, economic, environmental, technological, and other project benefits discussed below, and such benefits override, outweigh, and make “acceptable” the remaining environmental impacts of the project (CEQA Guidelines Section 15092(b)). The following benefits and considerations, taken together or individually,

Findings of Fact & Statement of Overriding Considerations

outweigh such significant and unavoidable adverse environmental impacts and will provide the following benefits to the County, surrounding community, Tribes, and the Latrobe School District:

1. Direct population growth within a Community Region consistent with the General Plan to preserve rural areas within the County.

The project site is within the El Dorado Hills Community Region and thus the General Plan identifies the project site as a location where “future higher density growth and urban/suburban like activities are anticipated and/or will be directed.” (General Plan Land Use Element p. 9.) In identifying Community Regions, the General Plan establishes a mechanism to accommodate anticipated future growth while preserving more rural areas of the County. To achieve this balance, Objective 2.1.1 of the Land Use Element establishes that the Community Regions as the “urban limit line” and provides that areas within a Community Region will provide opportunities for “continued population growth and economic expansion.” (General Plan Land Use Element p. 9.) Policy 2.1.1.2 further provides that Community Regions are “for the highest intensity of self-sustaining compact urban-type development or suburban type development within the County based on the municipal spheres of influence, availability of infrastructure, public services, major transportation corridors and travel patterns, the location of major topographic patterns and features, and the ability to provide and maintain appropriate transitions at Community Region boundaries.” The County has also anticipated development of the project site since at least the 1980s.

2. Protect sensitive Tribal Cultural Resources in perpetuity.

The RIA preferred project was developed after consultation and collaboration with Tribes and includes the requirement through the Open Space Preserves to protect valuable TCRs in place as requested by the Tribes. Without approval of the RIA preferred project, these TCRs could be impacted with a future development project that does not include the same protections. Given the breadth of R&D uses allowed “by right” under the Zoning Code, the protection of these TCRs is not guaranteed.

3. Provide a net fiscal surplus to the County General Fund and County Road Fund.

The Fiscal Impact Analysis (FIA) prepared for the project identifies the projected costs of providing services to the project and the projected revenues collected from the project and concludes that the project will have a net positive fiscal impact on the County. Specifically, the FIA estimates the RIA would result in a net fiscal surplus of approximately \$877,641 annually at buildout to the County’s General Fund (i.e. development generated revenues will exceed estimate expenditures for the RIA). This provides an annual surplus of \$1,150 per dwelling unit for the life of the project. The FIA also estimates the RIA would result in a net fiscal surplus of about \$220,281 annually for the County’s Road Fund at buildout, which is an annual surplus of \$289 per dwelling unit for the life of the project.

4. Allow for residential development that is more consistent with market demands than the existing R&D zoning while still retaining substantial R&D opportunities within the remaining EDH Business Park vacant land and existing commercial buildings with vacancies.

The EDH Business Park has suffered from an extremely slow rate of absorption as compared to other business park locations within the Sacramento region as detailed in a staff report from County staff to the Board of Supervisors in 2016. While the County has undertaken efforts to encourage the success of the EDH Business Park, including adopting objective design standards and providing for many uses “by right”

Findings of Fact & Statement of Overriding Considerations

with only building and grading permits, those efforts have not significantly increased the rate of absorption. Between 1982 to 2025, only 330 acres of the total available 832 acres have been developed, which provided an average absorption of 7.5 acres per year. In the last 10 years, only 37 acres have been developed, which was only 3.7 acres per year. With this current rate of absorption, it would take an additional 70 years for buildout of the EDH Business Park. Even on developed acres, the EDH Business Park has a high vacancy rate, with approximately 20.3% of the existing office and commercial buildings vacant. With the project site de-annexed from the EDH Business Park Association and at the most remote end of the EDH Business Park, it is the most appropriate of the vacant EDH Business Park land to change from R&D zoning to residential zoning. Moreover, given the size of the project site and the declining demand for campus-like office settings and high vacancy rates in business parks in the surrounding areas, the types of R&D uses that the market would most likely support at the project site are expected to be the types of warehouse and distribution projects that present more significant community conflicts and opposition.

5. Provide certainty of future land uses and ensure land compatible with the existing residential communities directly adjacent to the project site.

While originally included as part of the EDH Business Park, the areas surrounding the project site have been predominantly developed with residential communities, and community members have expressed growing concerns about the potential conflicts with continued development of R&D uses in close proximity to existing residential homes, especially R&D uses requiring substantial use of trucks. Members of the community have also indicated that development of a residential community will be a more compatible use with the existing residential communities. While the project will have an impact to the scenic vista and public views, the views of new homes will be more consistent with the surrounding residential communities than large R&D buildings that can be built to 50 feet tall.

6. Reduce vehicle trips generated from the project site below the vehicle trips assumed for the project site in the County travel demand model.

Given that development of the project site has been planned and anticipated since at least the 1980s, the County's travel demand model has anticipated trips generating from the project site. The RIA preferred project would generate only 4,147 new daily vehicle trips, as compared to 10,040 new trips under the originally proposed project or 6,186 new trips with the Active Adult Option of the originally proposed project. The RIA preferred project will also result in substantially less trips generated from the project site than the County has assumed in the travel demand model through 2040. Overall, the RIA preferred project will generate less traffic than the County has assumed for the project site and, while not a CEQA environmental impact, will cause less congestion on County roads.

7. Provide new housing opportunities for active adults and families.

The project will provide new homeownership opportunities with a mix of densities consistent with the surrounding residential communities. While the RIA preferred project will predominantly provide an active adult community, existing residents in conventional single-family homes who no longer have children living at home may choose to relocate to the project site and thereby open inventory of existing conventional homes in the surrounding community to new families with children. The RIA preferred project will also provide 150 conventional units available to all ages and families.

Findings of Fact & Statement of Overriding Considerations

8. **Provide a comprehensive publicly accessible trail network with connectivity to existing trails in the surrounding communities.**

The Project would include a publicly accessible trail system that would include linkages to adjacent off-site trail networks and open space areas that would expand and provide connections to existing trail facilities. The project will also provide a new 7.5-acre Village Park that will be available to the public.

9. **Approve a development voluntarily revised through stakeholder and community outreach.**

County Code section 130.51.100 requires a public outreach plan for projects, reflecting the County's commitment to ensure transparency and opportunities for community and stakeholder feedback during processing of entitlement applications. As reflected in numerous comments from the El Dorado Hills Area Planning Advisory Committee in its comments on the Draft EIR and the project public outreach plan submitted to the County, the applicant has demonstrated a commitment to stakeholder and community outreach and, through the RIA, has made revisions to the project in response to such feedback. Most significantly, the RIA addresses concerns from Tribes to protect TCRs, concerns from the Latrobe School District to decrease student generation without reducing school funding, concerns from the community about the compatibility of uses, and concerns from the community about increased traffic on Latrobe Road. These revisions through the RIA and the applicant's public outreach efforts are likely reflective of the minimal comments received on the Draft EIR.

Conclusion: CEQA requires a public agency to balance the benefits of a project against its significant and unavoidable adverse impacts in determining whether to approve the project. As discussed more fully above, the RIA preferred project would result in significant and unavoidable aesthetic impacts. The Board of Supervisors finds that these aesthetic impacts are at an acceptable level in light of each of the project benefits described above. The Board of Supervisors further finds that these aesthetic impacts would occur with any development of the project site and development of the project site is anticipated and consistent with the General Plan. The RIA preferred project also reflects a commitment on behalf of the applicant to make concessions and revisions to reduce impacts to the environment to the maximum extent feasible and address concerns of stakeholders, including the Tribes, the school district, and community members.

6 Certification of the Final Environmental Impact Report

The County certifies that the Final EIR has been completed in compliance with CEQA and the CEQA Guidelines, that the EIR was presented to the County, and that the County reviewed and considered the information contained therein before approving the RIA preferred project, and that the EIR reflects the independent judgment and analysis of the County (CEQA Guidelines Section 15090).

DRAFT

Creekside Village Specific Plan

Fiscal Impact Analysis

El Dorado County
May 2025

Prepared by:



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APPENDICES

SCENARIO 1:

Creekside Village Specific Plan

Fiscal Impact Analysis

Assumptions:

1. Land Use
 - a. 668 Single Family Low Density (Conventional)
 - b. 250 Single Family Medium Density (Conventional)
 - c. 5,400 square feet of Commercial
 2. Public Agencies
 - a. County of El Dorado
 - i. Open Space Maintenance (HOA)
 - ii. Roadway Maintenance (County & HOA)(i)
 - b. El Dorado Hills Community Service District
 - i. Park Maintenance
 - c. El Dorado Hills Water/Fire
 - i. Fire Service
- (i) Royal Oaks Drive to be publicly maintained.



County, CA

Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado

EXECUTIVE SUMMARY

This report and fiscal impact analysis (“FIA”) was prepared by the Development & Financial Advisory (“DFA”) team to assist Winn Communities (“Developer”) with understanding the fiscal impacts of the Creekside Village Specific Plan (“Project”) on the County of El Dorado (“County”) general fund and road fund. The report provides detailed general fund and road fund revenue and expenditure projections in order to evaluate the impacts of growth and development from the Project.

The Project is anticipated to deliver approximately \$2,268,755 and \$388,822 in General Fund and Road Fund revenues and incur \$2,622,739 and \$116,185 in General Fund and Road Fund expenditures to the County at buildout. These General Fund revenues will be supplemented by special tax revenue estimated at \$353,984 to mitigate the minor fiscal deficit generated at Project buildout.

I. INTRODUCTION

A. Purpose of the Report

The purpose of the report is to evaluate the annual recurring revenue and expenditure impacts placed upon the County by development of the Project. The FIA was prepared consistent with the County’s Fiscal Impact Analysis and Public Facilities Financing Plan Process Manual and Guidelines (“Guidelines”) which was approved by the Board of Supervisors on December 2, 2020. The FIA is a comprehensive analysis to ensure municipal services and operational costs are appropriately funded in order to meet County General plan policies.

B. Organization of the Report

The report is organized into the following sections:

- Section II: Project Description
- Section III: Methodology & Assumptions
- Section IV: Fiscal Impact Analysis
- Section V: Conclusions
- Section VI: Funding Sources to Mitigate Fiscal Results

II. PROJECT DESCRIPTION

A. Land Use & Related Assumptions

The Project includes the County area generally located in the El Dorado Hills area. The entire Project area includes approximately 208 acres, of which 138 acres are currently proposed for single family residential uses. The Project area will be developed with approximately 668 single family low density and 250 single family medium density homes. Home prices range from approximately \$1,200,000 to \$750,000 depending on the density classification. ***See Table 1 below for more detailed information on land use assumptions.***

DFA has estimated the project population and assessed value based primarily on data collected from various County resources and based on information provided by the Developer. In the FIA, future



Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado County, CA

household sizes were estimated at persons per household (PPH) of 2.84 PPH for low density and 2.89 PPH for medium density. Additionally, the FIA assumed 500 commercial building square feet per employee. Based on these factors, DFA estimates the Project will house 2,621 residents and 11 employees when fully developed.

The Project assessed value is estimated to be approximately \$817.3 million at buildout, based on recent market values provided by the Developer.

Table 1
Land Use & Assumptions Summary

Land Use Assumptions & Estimated Valuation			
Product Type	Build Out Units	Price Per Unit	Total Valuation
Residential			
Single Family - 55 x 105 (Low density)	177	\$ 1,200,000	\$ 212,400,000
Single Family - 50 x 100 (Low density)	87	\$ 950,000	\$ 82,650,000
Single Family - 50 x 90 (Low density)	177	\$ 855,000	\$ 151,335,000
Single Family - 45 x 105 (Low density)	227	\$ 800,000	\$ 181,600,000
Single Family - 50/60x65 (Clstr)(Medium density)	250	\$ 750,000	\$ 187,500,000
Sub-Total	918		\$ 815,485,000
Non-Residential			
	Bldg SF	Per Bldg SF	
Neighborhood Commercial	5,400	\$ 350	\$ 1,890,000
Total			\$ 817,375,000

B. Project Phasing/ Absorption

The Project is anticipated to be developed in multiple phases over several years. For purposes of the fiscal analysis, Project absorption is estimated at 4 homes per month by lot size designation. At this level of Project absorption, full buildout is anticipated to take 5 plus years.

III. METHODOLOGY & ASSUMPTIONS

County FIA Requirements: In accordance with the El Dorado County Fiscal Impact Analysis Process Manual, *“the FIA is required to be prepared by the applicant for 50+ unit residential developments and larger commercial developments, to ensure that appropriate public services and facilities fees are levied to provide public facilities and services to the project, while complying with General Plan Policy 10.2.5.1. Although FIA’s do not approve or deny a project, they inform the decisions makers when deliberating on the project.”*

The County General Plan policy 10.2.5.2 states that new development *“amend the discretionary development review process to require the identification of economic factors derived from a project such as sales tax, property tax, potential job creation, wage structures, and multiplier effects in the local economy”*.



County, CA

Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado

For preparation of the FIA and report, the following procedures and methodologies are utilized to determine the buildout fiscal results.

A. Scope & Methodology:

The FIA provides a comprehensive analysis comparing projected County General Fund revenues to estimated County General Fund expenditures and will include anticipated impacts to public agencies that provide fire protection and park or open space maintenance services.

The FIA employs two general methodologies to determine the recurring Project revenue and expenditure impacts to the County General Fund and Road Fund; the multiplier method and the case study method.

The per capita or multiplier method calculates per person, or per service unit revenues and expenses for line items within the County general fund and road fund budget. The per capita method utilizes current budget numbers to forecast fiscal impacts by new residents and employees generated by the Project based on per capita factor basis, continuing the existing level of service enjoyed by existing residents and employees.

The case study method is utilized to estimate recurring revenues and expenditures under situations when the per capita method would not accurately reflect the fiscal impacts. These situations can include adjustments to service level standards or changes to property values based on development activities.

B. General and/or Major Assumptions

The methodology used in calculating the FIA General and/or Major assumptions are identified by line item in the below Table 2. The FIA assumes that revenues and expenditures in the fiscal year 2023/2024 reflect future fiscal conditions and service levels in the County. All revenues and expenditures are presented in 2024 dollars.

A more detailed summary of the assumptions used in the FIA can be found in Appendix A.

*Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado
 County, CA*

**Table 2 – General Fund Revenues
 General / Major Assumptions**

General Fund Revenues	Countywide vs. Municipal (Estimating Procedure)	Impacted by New Development (Y/N)
Property Tax	Case Study	Y
Property Tax in Lieu of VLF	Case Study	Y
Property Transfer Tax	Case Study	Y
Sales and Use Tax	Case Study	Y
Transient Occupancy Tax	NA	N
Other Taxes	NA	N
Prop. 172 Public Safety Sales Tax	Case Study	Y
Licenses, Permits and Franchises	Unincorp Co. - Person Served	Y
Fine, Forfeitures, & Penalties	Countywide Persons Served	Y
Use of Money & Property	NA	N
Charges for Services	Countywide Persons Served	Y
Intergovernmental Revenues	NA	N
Miscellaneous Revenues	NA	N
Operating Transfers In	NA	N
Fund Balance Appropriation	NA	N
Road Fund Revenues		
Taxes	NA	N
Licenses, Permits and Franchise Fees	Countywide Persons Served	Y
Charges for Service	NA	N
Use of Money and Property	NA	N
State Highway Users (Gas) Tax	Unincorp Co. - Per Capita	Y
Intergovernmental	NA	N
Miscellaneous Revenues	NA	N
Road District Tax	Case Study	Y
Operating Transfer In	NA	N
Fund Balance	NA	N



Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado County, CA

General Fund Expenditures	Countywide vs. Municipal (Estimating Procedure)	Impacted by New Development (Y/N)	Adjustment Factor (%)
General Government			
Legislative and Administrative	Countywide Persons Served	Y	75%
Finance	Countywide Persons Served	Y	75%
County Counsel	Countywide Persons Served	Y	75%
Human Resources	Countywide Persons Served	Y	100%
Other General	Countywide Persons Served	Y	100%
Public Protection (Serving Countywide Residents)			
Judicial	Countywide Residents	Y	100%
Probation	Countywide Residents	Y	100%
Recorder/Clerk	Countywide Residents	Y	100%
Public Protection (Serving Countywide Residents)			
Protection Inspection & Other	Countywide Residents	Y	100%
Public Protection (Sheriff Patrol - Unincorporated County Only)			
Sheriff / Police Protection	Unincorp Co. - Person Served	Y	100%
Health and Sanitation			
Health / Environ Mgmt	Countywide Persons Served	Y	100%
Public Assistance			
Veterans Services	Countywide Residents	Y	100%
Social Services - Admin / Aid / General Relief	Countywide Residents	Y	100%
Education			
Library	Countywide Residents	Y	100%
Non-Departmental and General Fund Contributions			
Non-Departmental Costs	Countywide Persons Served	Y	100%
Community Services for County's Aging Programs	Countywide Persons Served	Y	100%
Appropriations for Contingencies	Countywide Persons Served	Y	100%
Not Included in Budget			
GF Share of CalPERS employer costs	Countywide Persons Served	Y	100%
Public Safety Facility Loan Payments	Countywide Persons Served	Y	100%
Jail Expansion increased operating costs	Countywide Persons Served	Y	100%
Subtotal General Fund Expenditures			
Charges in Reserves		N	
Road Fund Expenditures			
See Appendix A for detailed notes for expenditure categories.			

IV. FISCAL IMPACT ANALYSIS

A. Impacts to the County

i. County Revenues

1. **Case Study Method:** As detailed in the above Table 2, County revenue categories include a number of Case Study applications to evaluate revenue impacts on the County General Fund. These include various property tax and sales tax revenue categories as detailed below.

Secured and Unsecured Property Tax

The Project is estimated to have an assessed value of approximately \$817.3 million at buildout. Please see assessed value in attached Table A-3. The base property tax generated from the Project, equal to one percent of assessed value under Proposition 13, is allocated to a wide range of taxing agencies. Property tax generated by the Project is distributed based on the percentages shown for Tax Rate Area (TRA) 076-017 shown in Table A-6.

Table A6
Tax Rate Area
(Appendix Table A-6)

Fund/Agency	Pre-ERAF Distribution TRA 076-017 [1]	% of Shift to ERAF [2]	Post ERAF Distribution				
<u>Distribution of Property Tax Allocation Before Tax Sharing</u>							
				[2] Per 2023/24 County Revenue Estimates Letters.			
Taxing Entities for Analysis				Pre	ERAF	Post	ERAF %
County General Fund [3]	19.66%	28.34%	14.09%	126,776,068	35,925,275	90,850,793	28.34%
Road District Tax	3.00%	7.14%	2.79%	9,741,202	695,874	9,045,328	7.14%
Other Taxing Industries							
Accum Capital Outlay	0.62%	25.42%	0.46%	2,679,116	680,966	1,998,150	25.42%
CSA #7	2.01%	25.64%	1.50%	6,032,782	1,546,814	4,485,968	25.64%
EDH County Wtr/Fire	20.53%	0.43%	20.44%	24,742,247	105,581	24,636,666	0.43%
Cnty Water Agency	0.98%		0.98%	4,242,155	412,111	3,830,044	9.71%
EID	6.68%	0.00%	6.68%	16,461,594		16,461,594	0.00%
El Dorado Hills CSD [4]	10.23%	22.21%	7.96%				22.21%
Latrobe Elementary	14.81%	0.00%	14.81%	2,945,301		2,945,301	0.00%
El Dorado High	13.90%	0.00%	13.90%	41,007,509		41,007,509	0.00%
Los Rios Community	4.97%	0.00%	4.97%	16,013,383		16,013,383	0.00%
Office of Education	2.61%	0.00%	2.61%	8,787,555		8,787,555	0.00%
Subtotal Property Tax	100.00%		91.18%				
				Pre	ERAF	Post	
Educational Revenue Relief Fund (ERAF)			8.82%	488,475,996	48,511,668	439,964,328	9.93%
					39,366,621		
Total Gross Property Tax			100.00%				

Source: El Dorado County Auditor-Collector

Notes:

[1] Represents the percentage allocation of the 1% ad valorem property tax by Tax Rate Area (TRA).

[2] Based on DFA Estimates, per 2023/24 County Revenue Estimates Letters.

[3] Property tax share reduced due to allocation to El Dorado Hills CSD.

[4] Review of previous fiscals show El Dorado Hills CSD receives approximately 7.9% of the property tax allocation.

After property tax revenue is collected at the County-level, a percentage of the revenue is shifted from the County to the State as part of the Educational Revenue Augmentation Funds (ERAF I & II) shifts. The ERAF amount is estimated in Table A-6 above.

At Project buildout, the County would receive approximately \$1,163,288 per year in property taxes.

Property Tax in Lieu of Vehicle License Fee

The FIA calculates Property Tax in lieu of Vehicle License Fee based on the formula provided by the State Controller's Office. Property Tax in Lieu of Vehicle License Fee is calculated by taking the percentage increase in the County's assessed value resulting from the Project and applying that percentage increase to the County's current allocation of revenue. The Project is estimated to provide the County with \$509,016 at buildout as shown in the attached Table 1.

Sales and Use Tax

The Project will generate additional sales and use tax for the County from retail spending by new residents and new employees. Additionally, the neighborhood commercial will generate annual sales tax opportunities for the County. Sales tax revenue is based on the 1-percent local sales tax rate (Bradley-Burns). The FIA utilized the Case Study methodology for estimating taxable sales generated by the Project.

The FIA estimates Project resident and employee expenditures captured at existing retail land uses within the County. Retail expenditures by residents typically depend on household income levels. Based on the assumed home prices within the Project, the FIA estimated household income ranges and corresponding estimates of taxable retail spending. Retail expenditures by employees are based on an estimation of daily spending captured at retail land uses. The FIA utilizes a County retail capture rate of 65%. The Project is estimated to provide the County with \$20.9 million in taxable sales from new households and new employees while generating \$209,730 of sales tax revenue at buildout as shown in the attached Table A-4.

The FIA estimates Project neighborhood commercial land uses will produce an estimated \$1.4 million in taxable sales while generating \$14,580 of sales tax revenue at buildout as shown in the attached Table A-4.

Property Transfer Tax

The County has a property transfer tax that applies to the sale of real property at a rate of \$1.10 per \$1,000 of sales price. Market rate residential units are expected to turn over at a rate of approximately 14.3 percent in any given year. The neighborhood commercial land uses are anticipated to turn over at a rate of 6.7 percent in any given year. Based on these estimates, the Project will generate approximately \$128,414 annually in property transfer tax for the County at buildout as shown in the attached Table A-3.

Prop. 172 Public Safety Sales Tax

The one-half percent sales tax imposed by Proposition 172 is collected by the State Board of Equalization and apportioned to each county based on its proportionate share of statewide taxable sales. The FIA calculates the Prop 172 Tax Revenue at 0.5% of total taxable sales from new households. The county receives 93.5% of all Prop 172 Sales Tax revenues generated in the County. Based on these estimates, the Project will generate approximately \$104,865 annually in public safety sales tax for the County at buildout as shown in the attached Table A-4.

2. **Multiplier Revenues** The remaining general fund revenue categories are estimated based on per capita factors. Revenue categories evaluated under this methodology (persons served, population, per capita) include, License Permits and Franchises, Fines Forfeitures and Penalties, and Charges for Services. The Project is estimated to generate approximately (\$55.69) per service population or (\$138,861) annually at buildout. ***See attached Appendix A, Table A-1 for results summary.***

The County generates countywide revenues and unincorporated (municipal) revenues. These two fundamental revenue sources are utilized to estimate the impact of the Project on the County. These two sources are generally described as: (i) countywide are revenue sources generated by residents and employees located within the unincorporated and incorporated cities while (ii) municipal revenues are generated within the unincorporated portions of the County.

ii. County Expenses

1. **Case Study:** The Project homeowner's association will privately own and maintain the roadways and open space, except Royal Oaks Drive. ***See attached Appendix A, Table A-8 and Table A-9 for results summary.***
2. **Multiplier Method:** As detailed in the above Table 2, the majority of County expenditure categories are exclusive to use of the Multiplier methodology. Additionally, the Case Study has been utilized to calculate expenditures for park maintenance as described in Section IV. C. below. County service cost expenditures have been allocated on a per capita basis. The cost factors take into account the demands created by the resident population and the number of employees. As mentioned before, each new resident is assigned 1.0 service unit. Portions of these general fund expenditures are not impacted by new development. As such, the FIA has applied a variable cost component or adjustment factor to the per capita cost estimates. The Project is estimated to generate approximately \$1,052.75 per service population or \$2,622,739 annually at buildout. ***See attached Appendix A, Table A-2 for results summary.***

The County generates countywide expenses and unincorporated (municipal) expenses. These two fundamental expenditure categories are utilized to estimate the impact of the Project on the County. These two expenditure categories are generally described as: (i) countywide are expenditures or services generated by residents and employees located within the unincorporated and incorporated cities while (ii) municipal expenditures or services are generated within the unincorporated portions of the County.



Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado County, CA

There are direct correlations between the increase in service population and providing municipal services. Service population is both resident population and employment population but these two groups impact municipal services at different rates. Employees tend to place a lower per capita burden on County services as compared to residents. The FIA assigns a value of 1.0 service unit to new residents compared to a value of .50 to employees.

The County’s 2023 resident service population, based on the recent Census data, is estimated at 224,281, inclusive of Cities. The unincorporated County population is 157,720.

**Table 3
El Dorado County Service Population**

Total Countywide		
El Dorado County Population		187,727
El Dorado County Employees		73,107
El Dorado County Persons Served	(i)	224,281
Unincorporated County		
El Dorado County Unincorporated Population		157,720
El Dorado County Unincorporated Employees		45,523
El Dorado County Unincorporated Persons Served	(i)	180,482

(i) Service Population = 100% of Residents + 50% of Employees

This section summarizes population and economic data for the County and establishes the per capita multipliers based on the County’s budget. These multipliers are applied to estimate Project buildout General Fund and Road Fund revenues and expenditures. Additionally, certain municipal costs fluctuate more based on development activities than others. In order to take this into account, the analysis of expenditure includes a fixed versus variable cost allocation for each major budget line item.

The attached Appendix - Table A-1 and Table A-2 summarizes revenues and expenditures drawn from the County’s 2023/24 budget. The tables also identify the forecasting method used for each budget line item and present a per capita service multiplier estimate where applicable.

B. Impacts to Fire Protection District

The Project site lies within the El Dorado Hills Water/Fire District (“Fire District”). A review of the existing tax rate areas indicates that there is 20.53% of the 1% ad-valorem tax allocated to the Fire District, before ERAF. The post ERAF split results in a 20.44% allocation to the Fire District.

The attached Appendix, Table A-7 analyzes the Project’s fiscal impact to the Fire District. Expenditures were estimated by using the pro rata cost per household based on the Fire District’s service population

and budget while revenues were estimated based on the traditional allocation of the 1% ad valorem tax. It is estimated that the Project will generate approximately \$1,671,122 in tax revenue for the Fire District corresponding to \$1,820 in revenue per new residential unit compared to only \$1,458 in estimated costs per new residential unit. This results in a net positive fiscal impact of \$362 per new residential unit.

C. Impacts on El Dorado Hills Community Services District

The Project may consider annexing into the El Dorado Hills Community Services District (“CSD”) as the service provider for park and recreational facilities. As such, the FIA assumes a shift in property tax revenues from the County to the CSD. A review of the existing tax rate areas indicates CSD receives 10.23% of the 1% ad-valorem tax allocated before ERAF. The post ERAF split results in a 7.96% allocation to the CSD.

The attached Appendix, Table A.8-1 analyzes the Project’s fiscal impact to the CSD. Expenditures were estimated by using annual maintenance costs from CSD while revenues were estimated based on the traditional allocation of the 1% ad valorem tax. It is estimated that the Project will generate approximately \$650,582 in tax revenue for the CSD corresponding to \$709 in revenue per new residential unit compared to only \$674 in estimated costs per new residential unit. This results in a net positive fiscal impact of \$35 per new residential unit.

D. Impacts on Open Space & Roadway Maintenance

The Project contains 44.8 acres of open space and 7.63 lane miles of roadways which will be maintained by a homeowner’s association. Approximately .81 lane miles of roadway will be maintained by the County. See Section V.A. below for impacts on the Road Fund.

See attached Appendix A, Table A-8 and Table A-9 for results summary.

V. CONCLUSIONS

A. Annual Net Fiscal Impacts to County at Buildout

The FIA indicates the Project would produce a small negative fiscal result to the General Fund but a positive fiscal impact on the Road Fund at buildout. The annual net fiscal impact deficit to the General Fund at Project buildout is estimated at \$353,984. The Project will generate \$2,268,755 in General Fund revenues compared to \$2,622,739 in General Fund expenditures. The Project will supplement the general fund revenue pursuant to an additional funding mechanism described in greater detail in Section VII below. Additionally, the annual net fiscal impact surplus to the Road Fund at Project buildout is estimated at \$296.99. The Project will generate \$388,822 in Road Fund revenues compared to \$116,185 in Road Fund expenditures. ***See attached Appendix A, Table 1 and Table 2 for results summary.***

B. Annual Net Fiscal Impacts to Fire District at Buildout

It is estimated that the Project will generate approximately \$1,671,122 in tax revenue for the Fire District corresponding to \$1,820 in revenue per new residential unit as opposed to \$1,458 in estimated costs per new residential unit.



County, CA

Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado

C. Annual Net Fiscal Impacts to the CSD at Buildout

It is estimated that the Project will generate approximately \$650,582 in tax revenue for the CSD corresponding to \$709 in revenue per new residential unit as opposed to \$674 in estimated costs per new residential unit.

VII. FUNDING SOURCES TO MITIGATE FISCAL RESULTS

The results of this FIA estimate that the Project would generate a slightly negative fiscal impact to the County's General Fund. To mitigate these results, the Project is anticipated to establish an ongoing annual funding mechanism to mitigate projected costs to the County General Fund. The funding mechanism is envisioned to provide revenue for the operation and maintenance cost associated with parks, open space, and County services.

A. Description of Funding Sources

The County allows for the use of special districts to fund annual municipal services and the operational and maintenance costs of public facilities associated with new development. The Project envisions the creation of a new special district or the annexation into an existing special district to fund the municipal services and operation and maintenance needs of public facilities serving the Project. The mechanism to mitigate the impacts on the General Fund is anticipated to be a Community Facilities District ("CFD") or similar mechanism as approved by the County.

B. Estimate of Annual or One Time Burdens by Land Use

The proposed CFD will be structured to provide sufficient revenues on an annual basis to fund the anticipated shortfall to the General Fund of \$353,984. In addition to funding the General Fund shortfall the CFD will fund any administrative costs of the County estimated at \$20,000. The CFD will be structured to deliver \$406,478 in annual revenue to the County based on an estimated special tax of \$443.00 per residential unit to mitigate for anticipated interim deficits at the end of Year 5.

APPENDICES:

Appendix A:

- Table 1 General Fund Summary**
- Table 2 Road Fund Summary**
- Table A-1 General Fund Revenue**
- Table A-2a General Fund Expenditures**
- Table A-2b General Fund Expenditures Breakdown**
- Table A-3 Case Study Revenues – Property Tax**
- Table A-4 Case Study Revenues – Sales Tax**
- Table A-5 General Assumptions**
- Table A-6 Property Tax Allocations**
- Table A-7 Fire District Analysis**
- Table A-8 Case Study Expenditures (Open Space)**
- Table A-8.1 Case Study Expenditures (Parks)**
- Table A-9 Case Study Expenditures (Roadways)**

APPENDIX A

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table 1
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Summary

Item	Table Reference	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Annual Project Revenue/Expenditure Total
General Fund Revenues									
Property Tax	Table A-3	\$ 289,448	\$ 289,448	\$ 289,448	\$ 289,887	\$ 5,058	\$ -	\$ -	\$ 1,163,288
Property Tax in Lieu of VLF	Table A-3	\$ 126,679	\$ 126,679	\$ 126,679	\$ 126,766	\$ 2,214	\$ -	\$ -	\$ 509,016
Property Transfer Tax	Table A-3	\$ 31,998	\$ 31,998	\$ 31,998	\$ 31,861	\$ 559	\$ -	\$ -	\$ 128,414
Sales and Use Tax	Table A-4	\$ 52,260	\$ 52,260	\$ 52,260	\$ 66,618	\$ 912	\$ -	\$ -	\$ 224,310
Transient Occupancy Tax	Table A-1								
Other Taxes	Table A-1								
Prop. 172 Public Safety Sales Tax	Table A-4	\$ 24,432	\$ 24,432	\$ 24,432	\$ 31,144	\$ 426	\$ -	\$ -	\$ 104,865
Licenses, Permits and Franchises	Table A-1	\$ 7,567	\$ 7,567	\$ 7,567	\$ 7,561	\$ 133	\$ -	\$ -	\$ 30,395
Fine, Forfeitures, & Penalties	Table A-1	\$ 2,522	\$ 2,522	\$ 2,522	\$ 2,519	\$ 44	\$ -	\$ -	\$ 10,128
Use of Money & Property	Table A-1								
Charges for Services	Table A-1	\$ 24,482	\$ 24,482	\$ 24,482	\$ 24,461	\$ 429	\$ -	\$ -	\$ 98,338
Intergovernmental Revenues	Table A-1								
Miscellaneous Revenues	Table A-1								
Operating Transfers In	Table A-1								
Subtotal General Fund Revenues		\$ 559,387	\$ 559,387	\$ 559,387	\$ 580,817	\$ 9,776	\$ -	\$ -	\$ 2,268,755
Fund Balance Appropriation	Table A-1								\$ -
Total General Fund Revenues		\$ 559,387	\$ 559,387	\$ 559,387	\$ 580,817	\$ 9,776	\$ -	\$ -	\$ 2,268,755
General Fund Expenditures									
General Government	Table A-2	\$ 182,973	\$ 182,973	\$ 182,973	\$ 182,815	\$ 3,209	\$ -	\$ -	\$ 734,944
Public Protection	Table A-2	\$ 189,853	\$ 189,853	\$ 189,853	\$ 188,203	\$ 3,330	\$ -	\$ -	\$ 761,093
Public Protection - Protection Inspection	Table A-2	\$ 77,525	\$ 77,525	\$ 77,525	\$ 76,851	\$ 1,360	\$ -	\$ -	\$ 310,787
Public Protection - Sheriff	Table A-2	\$ 164,566	\$ 164,566	\$ 164,566	\$ 164,424	\$ 2,886	\$ -	\$ -	\$ 661,008
Health and Sanitation	Table A-2	\$ 8,177	\$ 8,177	\$ 8,177	\$ 8,170	\$ 143	\$ -	\$ -	\$ 32,846
Public Assistance	Table A-2	\$ 15,233	\$ 15,233	\$ 15,233	\$ 15,100	\$ 267	\$ -	\$ -	\$ 61,066
Education	Table A-2	\$ 11,055	\$ 11,055	\$ 11,055	\$ 10,959	\$ 194	\$ -	\$ -	\$ 44,319
Non-Departmental and General Fund Contributions/Not Included in FY 2023-24 Budget	Table A-2	\$ 4,152	\$ 4,152	\$ 4,152	\$ 4,148	\$ 73	\$ -	\$ -	\$ 16,677
Public Works - Case Study (Open Space Maint)	Table A-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal General Fund Expenditures		\$ 653,535	\$ 653,535	\$ 653,535	\$ 650,672	\$ 11,461	\$ -	\$ -	\$ 2,622,739
Charges in Reserves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures		\$ 653,535	\$ 653,535	\$ 653,535	\$ 650,672	\$ 11,461	\$ -	\$ -	\$ 2,622,739
General Fund Surplus/(Deficit)		\$ (94,148)	\$ (94,148)	\$ (94,148)	\$ (69,855)	\$ (1,685)	\$ -	\$ -	\$ (353,984)
General Fund Surplus/(Deficit) per Residential Unit		\$ (411)	\$ (411)	\$ (411)	\$ (308)	\$ (421)			\$ (386)
CFD Special Tax Revenue (Developed & Undeveloped)		\$ 94,148	\$ 94,148	\$ 94,148	\$ 69,855	\$ 1,685	\$ -	\$ -	
Cumulative General Fund Surplus/(Deficit)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cumulative General Fund Surplus/(Deficit) per Residential Unit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Source: El Dorado FY 2023-24 Adopted Budget

Table 2
Creekside Village Specific Plan
Fiscal Impact Analysis
Road Fund Summary

Road Fund Revenues	Table	Annual Project							
	Reference	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Revenue/Expenditure Total
Taxes	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchise Fees	Table A-1	\$ 2,768	\$ 2,768	\$ 2,768	\$ 2,766	\$ 49	\$ -	\$ -	\$ 11,118
Charges for Service	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money and Property	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Highway Users (Gas) Tax	Table A-1	\$ 37,343	\$ 37,343	\$ 37,343	\$ 37,311	\$ 655	\$ -	\$ -	\$ 149,994
Intergovernmental	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road District Tax	Table A-3	\$ 56,670	\$ 56,670	\$ 56,670	\$ 56,709	\$ 990	\$ -	\$ -	\$ 227,711
Operating Transfer In	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Road Fund Revenues		\$ 96,781	\$ 96,781	\$ 96,781	\$ 96,785	\$ 1,694	\$ -	\$ -	\$ 388,822
Fund Balance	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Road Fund Revenues		\$ 96,781	\$ 96,781	\$ 96,781	\$ 96,785	\$ 1,694	\$ -	\$ -	\$ 388,822
Road Fund Expenditures	Table A-2	\$ 27,132	\$ 27,132	\$ 27,132	\$ 27,109	\$ 476	\$ -	\$ -	\$ 108,980
Road Fund Expenditures - Case Study	Table A-9	\$ -	\$ 2,882	\$ -	\$ 2,161	\$ -	\$ 2,161	\$ -	\$ 7,205
Total Road Fund Expenditures		\$ 27,132	\$ 30,014	\$ 27,132	\$ 29,270	\$ 476	\$ 2,161	\$ -	\$ 116,185
Road Fund Surplus/(Deficit)		\$ 69,649	\$ 66,767	\$ 69,649	\$ 67,515	\$ 1,218	\$ (2,161)	\$ -	\$ 272,637
Road Fund Surplus/(Deficit) per Residential Unit		\$ 304.14	\$ 291.56	\$ 304.14	\$ 297.42	\$ 304.50			\$ 296.99
CFD Special Tax Revenue (Developed & Undeveloped)									
Cumulative Road Fund Surplus/(Deficit)		\$ 69,649	\$ 136,416	\$ 206,065	\$ 273,580	\$ 274,798	\$ 272,637	\$ 272,637	
Cumulative Road Fund Surplus/(Deficit) per Residential Unit		\$ 304.14	\$ 297.85	\$ 299.95	\$ 299.32	\$ 299.34	\$ 296.99	\$ 296.99	

Source: El Dorado FY 2023-24 Adopted Budget

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A-1

Creekside Village Specific Plan
 Fiscal Impact Analysis
 General Fund Revenue

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Item	Estimating Procedure	Case Study Reference	FY 2023-24 BOS Adopted Revenues [1]	Offsetting Revenues [2]	Net Annual General Fund Revenues [3]	Service Population [4]	Revenue Multiplier	Year 1 Service Population	Year 2 Service Population	Year 3 Service Population	Year 4 Service Population	Year 5 Service Population	Year 6 Service Population	Year 7 Service Population
General Fund Revenues														
Property Tax	Case Study	Table A-3	\$ 90,637,000	\$ 166,686	\$ 90,470,314	NA	-							
Property Tax in Lieu of VLF	Case Study	Table A-3	\$ 27,501,300		\$ 27,501,300	NA	-							
Property Transfer Tax	Case Study	Table A-3	\$ 2,600,000		\$ 2,600,000	NA	-							
Sales and Use Tax	Case Study	Table A-4	\$ 18,561,000		\$ 18,561,000	NA	-							
Transient Occupancy Tax	[5]	-	NA	NA	NA	NA	-							
Other Taxes	[5]	-	NA	NA	NA	NA	-							
Prop. 172 Public Safety Sales Tax	Case Study	Table A-4	\$ 16,804,826	\$ 16,804,826	\$ -	NA	-							
Licenses, Permits and Franchises	Unincorp. Co. Persons Served	-	\$ 13,521,270	\$ 11,321,270	\$ 2,200,000	180,482	\$ 12.19	621	621	621	620	11	-	-
Fine, Forfeitures, & Penalties	Countywide Persons Served	-	\$ 1,202,000	\$ 291,000	\$ 911,000	224,281	\$ 4.06	621	621	621	620	11	-	-
Use of Money & Property	[5]	-	NA	NA	NA	NA	-							
Charges for Services	Countywide Persons Served	-	\$ 23,532,130	\$ 14,686,994	\$ 8,845,136	224,281	\$ 39.44	621	621	621	620	11	-	-
Intergovernmental Revenues	[5]	-	NA	NA	NA	NA	-							
Miscellaneous Revenues	[5]	-	NA	NA	NA	NA	-							
Operating Transfers In	[5]	-	NA	NA	NA	NA	-							
Subtotal General Fund Revenues			\$ 194,359,526	\$ 43,270,776	\$ 151,088,750		\$ 55.69	621	621	621	620	11	-	-
Fund Balance Appropriation	[5]	-	NA	NA	NA	-	-							
Total General Fund Revenues			\$ 194,359,526	\$ 43,270,776	\$ 151,088,750	-	\$ 55.69	621	621	621	620	11	-	-
Road Fund Revenues														
Taxes	[5]	-	NA	NA	NA	NA	-							
Licenses, Permits and Franchise Fees	Countywide Persons Served	-	\$ 1,000,000		\$ 1,000,000	224,281	\$ 4.46	621	621	621	620	11	-	-
Charges for Service	[5]	-	NA	NA	NA	NA	-							
Use of Money and Property	[5]	-	NA	NA	NA	NA	-							
State Highway Users (Gas) Tax	Unincorp. Co. Per Capita	-	\$ 9,487,472		\$ 9,487,472	157,720	\$ 60.15	621	621	621	620	11	-	-
Intergovernmental	[5]	-	NA	NA	NA	NA	-							
Miscellaneous Revenues	[5]	-	NA	NA	NA	NA	-							
Road District Tax	Case Study	Table A-3	\$ 8,798,327		\$ 8,798,327	NA	-							
Operating Transfer In	[5]	-	NA	NA	NA	NA	-							
Subtotal Road Fund Revenues			\$ 19,285,799	\$ -	\$ 19,285,799	NA	\$ 64.61	621	621	621	620	11	-	-
Fund Balance	[5]	-	NA	NA	NA	-	-							
Total Road Fund Revenues			\$ 19,285,799	\$ -	\$ 19,285,799	-	\$ 64.61	621	621	621	620	11	-	-
Additional Fund Revenues														
Road District Tax	Case Study	Table A-3	-	-	-	NA	-							

Source: El Dorado FY 2023-24 Adopted Budget

[1] BOS Revenues are being taken from Budget Schedule 6/Schedule 9

[2] Represents revenues dedicated to specific department functions.

These are deducted from corresponding General Fund Departments.

[3] Net Annual General Fund Revenues from Budget .

[4] Calculated in Table A.5

[5] This revenue source is not expected to be affected by the Project and therefore is not evaluated in this analysis.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-1

Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Revenue

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Item	Estimating Procedure	Project Service Population (Table A.5)	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	Year 6 Total	Year 7 Total	Project Total
General Fund Revenues										
Property Tax	Case Study									
Property Tax in Lieu of VLF	Case Study									
Property Transfer Tax	Case Study									
Sales and Use Tax	Case Study									
Transient Occupancy Tax	[5]									
Other Taxes	[5]									
Prop. 172 Public Safety Sales Tax	Case Study									
Licenses, Permits and Franchises	Unincorp. Co. Persons Served	2,493	\$ 7,567	\$ 7,567	\$ 7,567	\$ 7,561	\$ 133	\$ -	\$ -	\$ 30,395
Fine, Forfeitures, & Penalties	Countywide Persons Served	2,493	\$ 2,522	\$ 2,522	\$ 2,522	\$ 2,519	\$ 44	\$ -	\$ -	\$ 10,128
Use of Money & Property	[5]									
Charges for Services	Countywide Persons Served	2,493	\$ 24,482	\$ 24,482	\$ 24,482	\$ 24,461	\$ 429	\$ -	\$ -	\$ 98,338
Intergovernmental Revenues	[5]									
Miscellaneous Revenues	[5]									
Operating Transfers In	[5]									
Subtotal General Fund Revenues		2,493	\$ 34,571	\$ 34,571	\$ 34,571	\$ 34,541	\$ 606	\$ -	\$ -	\$ 138,861
Fund Balance Appropriation	[5]									
Total General Fund Revenues		2,493	\$ 34,571	\$ 34,571	\$ 34,571	\$ 34,541	\$ 606	\$ -	\$ -	\$ 138,861
Road Fund Revenues										
Taxes	[5]									
Licenses, Permits and Franchise Fees	Countywide Persons Served	2,493	\$ 2,768	\$ 2,768	\$ 2,768	\$ 2,766	\$ 49	\$ -	\$ -	\$ 11,118
Charges for Service	[5]									
Use of Money and Property	[5]									
State Highway Users (Gas) Tax	Unincorp. Co. Per Capita	2,493	\$ 37,343	\$ 37,343	\$ 37,343	\$ 37,311	\$ 655	\$ -	\$ -	\$ 149,994
Intergovernmental	[5]									
Miscellaneous Revenues	[5]									
Road District Tax	Case Study									
Operating Transfer In	[5]									
Subtotal Road Fund Revenues		2,493	\$ 40,111	\$ 40,111	\$ 40,111	\$ 40,076	\$ 703	\$ -	\$ -	\$ 161,111
Fund Balance	[5]									
Total Road Fund Revenues		2,493	\$ 40,111	\$ 40,111	\$ 40,111	\$ 40,076	\$ 703	\$ -	\$ -	\$ 161,111
Additional Fund Revenues										
Road District Tax	Case Study									

Source: El Dorado FY 2023-24 Adopted Budget

[1] BOS Revenues are being taken from Budget Schedule 6/Schedule 9

[2] Represents revenues dedicated to specific department functions.

These are deducted from corresponding General Fund Departments.

[3] Net Annual General Fund Revenues from Budget .

[4] Calculated in Table A.5

[5] This revenue source is not expected to be affected by the Project
and therefore is not evaluated in this analysis.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-2a
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Expenditures

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Function/Category	Estimating Procedure	FY 2023-24 BOS Adopted Expenditures [1]	Non General Fund / Offsetting Revenue See Table A-2b	FY 2023-24 Net County Expenditures	Population or Persons Served [2]	FY 2020-21 Avg. Cost	Adjust Factor [10]	Adjusted Avg. Cost	Year 1 Service Population (Table A.5)	Year 2 Service Population (Table A.5)	Year 3 Service Population (Table A.5)	Year 4 Service Population (Table A.5)	Year 5 Service Population (Table A.5)	Year 6 Service Population (Table A.5)	Year 7 Service Population (Table A.5)
General Fund Expenditures															
General Government															
Legislative and Administrative [3]	Countywide Persons Served	\$ 7,562,296	\$ 1,390,451	\$ 6,171,845	224,281	\$ 27.52	0.75	\$ 20.64	621	621	621	620	11	-	-
Finance [4]	Countywide Persons Served	\$ 14,124,665	\$ 700,760	\$ 13,423,905	224,281	\$ 59.85	0.75	\$ 44.89	621	621	621	620	11	-	-
County Counsel	Countywide Persons Served	\$ 4,175,413	\$ -	\$ 4,175,413	224,281	\$ 18.62	0.75	\$ 13.96	621	621	621	620	11	-	-
Human Resources	Countywide Persons Served	\$ 2,921,781	\$ -	\$ 2,921,781	224,281	\$ 13.03	1.00	\$ 13.03	621	621	621	620	11	-	-
Other General [5]	Countywide Persons Served	\$ 52,827,062	\$ 7,471,872	\$ 45,355,190	224,281	\$ 202.23	1.00	\$ 202.23	621	621	621	620	11	-	-
General Government Total		\$ 81,611,217	\$ 9,563,083	\$ 72,048,134	224,281	\$ 321.24		\$ 294.74	621	621	621	620	11	-	-
Public Protection (Serving Countywide Res)															
Judicial [6]	Countywide Residents	\$ 29,401,713	\$ 10,822,910	\$ 18,578,803	187,727	\$ 98.97	1.00	\$ 98.97	621	621	621	615	11	-	-
Detention & Correction [7]	Countywide Residents	\$ 56,303,143	\$ 31,627,104	\$ 24,676,039	187,727	\$ 131.45	1.00	\$ 131.45	621	621	621	615	11	-	-
Probation	Countywide Residents	\$ 23,531,208	\$ 10,068,749	\$ 13,462,459	187,727	\$ 71.71	1.00	\$ 71.71	621	621	621	615	11	-	-
Recorder/Clerk	Countywide Residents	\$ 1,663,695	\$ 969,000	\$ 694,695	187,727	\$ 3.70	1.00	\$ 3.70	621	621	621	615	11	-	-
Public Protection Total		\$ 110,899,759	\$ 53,487,763	\$ 57,411,996	187,727	\$ 305.83	1.00	\$ 305.83	621	621	621	615	11	-	-
Public Protection (Serving Countywide Residents)															
Protection Inspection & Other [8]	Countywide Residents	\$ 29,004,948	\$ 5,561,160	\$ 23,443,788	187,727	\$ 124.88	1.00	\$ 124.88	621	621	621	615	11	-	-
Public Protection Total		\$ 29,004,948	\$ 5,561,160	\$ 23,443,788	187,727	\$ 124.88	1.00	\$ 124.88	621	621	621	615	11	-	-
Public Protection (Sheriff Patrol - Unincorporated County Only)															
Sheriff / Police Protection [9]	Unincorp. Co. Persons Served	\$ 69,002,581	\$ 21,158,265	\$ 47,844,316	180,482	\$ 265.09	1.00	\$ 265.09	621	621	621	620	11	-	-
Public Protection Total		\$ 69,002,581	\$ 21,158,265	\$ 47,844,316	180,482	\$ 265.09	1.00	\$ 265.09	621	621	621	620	11	-	-
Health and Sanitation															
Health/Environ Mgmt	Countywide Persons Served	\$ 5,738,309	\$ 2,783,970	\$ 2,954,339	224,281	\$ 13.17	1.00	\$ 13.17	621	621	621	620	11	-	-
Health and Sanitation Total		\$ 5,738,309	\$ 2,783,970	\$ 2,954,339	224,281	\$ 13.17	1.00	\$ 13.17	621	621	621	620	11	-	-
Public Assistance															
Veterans Services	Countywide Residents	\$ 880,872	\$ 133,584	\$ 747,288	187,727	\$ 3.98	1.00	\$ 3.98	621	621	621	615	11	-	-
Social Services	Countywide Residents	\$ 74,095,487	\$ 70,236,356	\$ 3,859,131	187,727	\$ 20.56	1.00	\$ 20.56	621	621	621	615	11	-	-
Public Assistance Total		\$ 74,976,359	\$ 70,369,940	\$ 4,606,419	187,727	\$ 24.54	1.00	\$ 24.54	621	621	621	615	11	-	-
Education															
Library	Countywide Residents	\$ 6,385,833	\$ 3,042,727	\$ 3,343,106	187,727	\$ 17.81	1.00	\$ 17.81	621	621	621	615	11	-	-
Education Total		\$ 6,385,833	\$ 3,042,727	\$ 3,343,106	187,727	\$ 17.81	1.00	\$ 17.81	621	621	621	615	11	-	-
Non-Departmental and General Fund Contributions [11]															
Non-Departmental Costs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Community Services for County's Aging Programs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations for Contingency	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Not Included in FY 2023-24 Budget [12]															
GF Share of CalPERS employer costs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety Facility Loan Payments	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Jail Expansion increased operating costs	Countywide Persons Served	\$ 1,500,000	\$ -	\$ 1,500,000	-	-	-	-	-	-	-	-	-	-	-
Non-Departmental and General Fund Contributions Total		\$ 1,500,000	\$ -	\$ 1,500,000	224,281	\$ 6.69	1.00	\$ 6.69	621	621	621	620	11	-	-
Subtotal General Fund Expenditures															
		\$ 379,119,006	\$ 165,966,908	\$ 213,152,098	-	-	-	\$ 579.70	621	621	621	620	11	-	-
								\$ 473.06	621	621	621	615	11	-	-
Charges in Reserves															
Total General Fund Expenditures		\$ 379,119,006	\$ 165,966,908	\$ 213,152,098	-	-	-	\$ 579.70	621	621	621	620	11	-	-
								\$ 473.06	621	621	621	615	11	-	-
								\$ 1,052.75							
Road Fund Expenditures															
	Countywide Persons Served	\$ 143,709,421	\$ 133,907,075	\$ 9,802,346	224,281	\$ 43.71	1.00	\$ 43.71	621	621	621	620	11	-	-

Source: El Dorado County FY 2023-24 Adopted Budget

Notes:

[1] BOS expenditures are being taken from Budget Schedule 6/Schedule 9

[2] Calculated in Table A.5.

[3] Includes Boards of Supervisors & Administration.

[4] Includes Auditor-Controller, Treasurer-Tax Collector & Assessor.

[5] Includes Central Services, Information Technology, Elections, Surveyor, Development Services, Parks/Trails, Engineer & HHS Admin.

[6] Includes Superior Court, Grand Jury, District Attorney, Public Defender, Child Support Services.

[7] Includes Public Protection expenditures that serve the entire countywide population. Assume to include Custody, Bailiff, Commissary, Board of Corrections, Custody Services & SLESF - Jail.

[8] Includes Agricultural Commissioner, Planning & Building, Animal Services & Public Guardian.

[9] Includes Sheriff (Budget Unit 24) expenditures that serve the entire unincorporated population.

[10] This analysis applies an efficiency factor of 75% to general government expenditure multipliers. This factor assumes that economies of scale are realized within these department functions that lesson the incremental costs of serving new growth (residents and persons served).

[11] All FIAs will include expenses associated with non-department costs and General Fund Contributions to programs that may be affected by new development. Net county expenditures to be evaluated in this FIA have been specified in the County's Draft General Guidelines for Fiscal Impact Analysis dated February 18, 2015, with updates for fiscal year 2023-24.

[12] Expenses not included in the 2023-24 budget, but anticipated to be recurring expenses going forward.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-2a
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Expenditures

DRAFT

Function/Category	Estimating Procedure	Project Service Population (Table A.5)	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	Year 6 Total	Year 7 Total	Project Total
General Fund Expenditures										
General Government										
Legislative and Administrative [3]	Countywide Persons Served	2493	\$ 12,812	\$ 12,812	\$ 12,812	\$ 12,801	\$ 225	\$ -	\$ -	\$ 51,463
Finance [4]	Countywide Persons Served	2493	\$ 27,867	\$ 27,867	\$ 27,867	\$ 27,843	\$ 489	\$ -	\$ -	\$ 111,933
County Counsel	Countywide Persons Served	2493	\$ 8,668	\$ 8,668	\$ 8,668	\$ 8,660	\$ 152	\$ -	\$ -	\$ 34,816
Human Resources	Countywide Persons Served	2493	\$ 8,087	\$ 8,087	\$ 8,087	\$ 8,080	\$ 142	\$ -	\$ -	\$ 32,484
Other General [5]	Countywide Persons Served	2493	\$ 125,539	\$ 125,539	\$ 125,539	\$ 125,430	\$ 2,202	\$ -	\$ -	\$ 504,249
General Government Total		2493	\$ 182,973	\$ 182,973	\$ 182,973	\$ 182,815	\$ 3,209	\$ -	\$ -	\$ 734,944
Public Protection (Serving Countywide Res)										
Judicial [6]	Countywide Residents	2489	\$ 61,438	\$ 61,438	\$ 61,438	\$ 60,903	\$ 1,077	\$ -	\$ -	\$ 246,293
Detention & Correction [7]	Countywide Residents	2489	\$ 81,600	\$ 81,600	\$ 81,600	\$ 80,891	\$ 1,431	\$ -	\$ -	\$ 327,123
Probation	Countywide Residents	2489	\$ 44,518	\$ 44,518	\$ 44,518	\$ 44,132	\$ 781	\$ -	\$ -	\$ 178,468
Recorder/Clerk	Countywide Residents	2489	\$ 2,297	\$ 2,297	\$ 2,297	\$ 2,277	\$ 40	\$ -	\$ -	\$ 9,209
Public Protection Total		2489	\$ 189,853	\$ 189,853	\$ 189,853	\$ 188,203	\$ 3,330	\$ -	\$ -	\$ 761,093
Public Protection (Serving Countywide Residents)										
Protection Inspection & Other [8]	Countywide Residents	2489	\$ 77,525	\$ 77,525	\$ 77,525	\$ 76,851	\$ 1,360	\$ -	\$ -	\$ 310,787
Public Protection Total		2489	\$ 77,525	\$ 77,525	\$ 77,525	\$ 76,851	\$ 1,360	\$ -	\$ -	\$ 310,787
Public Protection (Sheriff Patrol - Unincorporated County Only)										
Sheriff / Police Protection [9]	Unincorp. Co. Persons Served	2493	\$ 164,566	\$ 164,566	\$ 164,566	\$ 164,424	\$ 2,886	\$ -	\$ -	\$ 661,008
Public Protection Total		2493	\$ 164,566	\$ 164,566	\$ 164,566	\$ 164,424	\$ 2,886	\$ -	\$ -	\$ 661,008
Health and Sanitation										
Health/Environ Mgmt	Countywide Persons Served	2493	\$ 8,177	\$ 8,177	\$ 8,177	\$ 8,170	\$ 143	\$ -	\$ -	\$ 32,846
Health and Sanitation Total		2493	\$ 8,177	\$ 8,177	\$ 8,177	\$ 8,170	\$ 143	\$ -	\$ -	\$ 32,846
Public Assistance										
Veterans Services	Countywide Residents	2489	\$ 2,471	\$ 2,471	\$ 2,471	\$ 2,450	\$ 43	\$ -	\$ -	\$ 9,907
Social Services	Countywide Residents	2489	\$ 12,762	\$ 12,762	\$ 12,762	\$ 12,651	\$ 224	\$ -	\$ -	\$ 51,159
Public Assistance Total		2489	\$ 15,233	\$ 15,233	\$ 15,233	\$ 15,100	\$ 267	\$ -	\$ -	\$ 61,066
Education										
Library	Countywide Residents	2489	\$ 11,055	\$ 11,055	\$ 11,055	\$ 10,959	\$ 194	\$ -	\$ -	\$ 44,319
Education Total		2489	\$ 11,055	\$ 11,055	\$ 11,055	\$ 10,959	\$ 194	\$ -	\$ -	\$ 44,319
Non-Departmental and General Fund Contributions [11]										
Non-Departmental Costs	Countywide Persons Served									
Community Services for County's Aging Programs	Countywide Persons Served									
Appropriations for Contingency	Countywide Persons Served									
Not Included in FY 2023-24 Budget [12]										
GF Share of CalPERS employer costs	Countywide Persons Served									
Public Safety Facility Loan Payments	Countywide Persons Served									
Jail Expansion increased operating costs	Countywide Persons Served									
Non-Departmental and General Fund Contributions Total		2493	\$ 4,152	\$ 4,152	\$ 4,152	\$ 4,148	\$ 73	\$ -	\$ -	\$ 16,677
Subtotal General Fund Expenditures										
		2493	\$ 359,869	\$ 359,869	\$ 359,869	\$ 359,558	\$ 6,311	\$ -	\$ -	\$ 1,445,475
		2489	\$ 293,667	\$ 293,667	\$ 293,667	\$ 291,114	\$ 5,150	\$ -	\$ -	\$ 1,177,265
			\$ 653,535	\$ 653,535	\$ 653,535	\$ 650,672	\$ 11,461	\$ -	\$ -	\$ 2,622,739
Charges in Reserves										
Total General Fund Expenditures		2493	\$ 359,869	\$ 359,869	\$ 359,869	\$ 359,558	\$ 6,311	\$ -	\$ -	\$ 1,445,475
		2489	\$ 293,667	\$ 293,667	\$ 293,667	\$ 291,114	\$ 5,150	\$ -	\$ -	\$ 1,177,265
			\$ 653,535	\$ 653,535	\$ 653,535	\$ 650,672	\$ 11,461	\$ -	\$ -	\$ 2,622,739
Road Fund Expenditures										
	Countywide Persons Served	2493	\$ 27,132	\$ 27,132	\$ 27,132	\$ 27,109	\$ 476	\$ -	\$ -	\$ 108,980

Source: El Dorado County FY 2023-24 Adopted Budget

Notes:

[1] BOS expenditures are being taken from Budget Schedule 6/Schedule 9

[2] Calculated in Table A.5.

[3] Includes Boards of Supervisors & Administration.

[4] Includes Auditor-Controller, Treasurer-Tax Collector & Assessor.

[5] Includes Central Services, Information Technology, Elections, Surveyor, Development Service

[6] Includes Superior Court, Grand Jury, District Attorney, Public Defender, Child Support Service

[7] Includes Public Protection expenditures that serve the entire countywide population. Assum

[8] Includes Agricultural Commissioner, Planning & Building, Animal Services & Public Guardian.

[9] Includes Sheriff (Budget Unit 24) expenditures that serve the entire unincorporated populati

[10] This analysis applies an efficiency factor of 75% to general government expenditure multipl

department functions that lessen the incremental costs of serving new growth (residents and pr

[11] All FIAs will include expenses associated with non-department costs and General Fund Cont

Net county expenditures to be evaluated in this FIA have been specified in the County's Draft Ge

with updates for fiscal year 2023-24.

[12] Expenses not included in the 2023-24 budget, but anticipated to be recurring expenses goin

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A-2b
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 General Fund Expenditures Breakdown

			Revenue Sources														
Function/Category	Budget Unit	FY 2023-24 BOS Adopted Expenditures	Property Taxes	Property Transfer Tax	Hotel/Motel Occupancy Tax	License, Permits & Franchises	Fines, Forfeitures & Penalties	Charges for Services	Use of Money & Property	Misc Revenue	Other Financing Sources	Revenue from Other Gov Agencies	Intergovernmental Revenue - State Other	Intergovernmental Revenue - State Prop 172	Intergovernmental Revenue - Federal	Offsetting Revenue Table A.2a	
General Fund Expenditures			A	B	C	D	E	F	G	H	I	J	K	L	M	N = C+G+H+I+J+K+M	
General Government																	
Legislative and Administrative	01 - Board of Supervisors	\$ 2,390,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ 1,800	
Legislative and Administrative	02 - Chief Administrative Office	\$ 5,171,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 1,000	\$ -	\$ 66,883	\$ -	\$ 1,270,768	\$ 1,388,651	
		\$ 7,562,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ 50,000	\$ 2,800	\$ -	\$ 66,883	\$ -	\$ 1,270,768	\$ 1,390,451	
Finance	03 - Auditor-Controller	\$ 5,262,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,200	\$ -	\$ -	\$ 38,824					\$ 38,824	
Finance	04 - Treasurer/Tax Collector	\$ 3,402,406	\$ -	\$ -	\$ -	\$ 590,000	\$ 226,000	\$ 919,507		\$ 262,560	\$ 140,252					\$ 402,812	
Finance	05 - Assessor	\$ 5,459,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ -	\$ 15,000	\$ 244,124	\$ -	\$ -	\$ -	\$ -	\$ 259,124	
		\$ 14,124,665	\$ -	\$ -	\$ -	\$ 590,000	\$ 226,000	\$ 1,636,707	\$ -	\$ 277,560	\$ 423,200	\$ -	\$ -	\$ -	\$ -	\$ 700,760	
County Counsel	07 - County Counsel	\$ 4,175,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 4,175,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel	08 - Human Resources	\$ 2,921,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 2,921,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other General	06 - Central Services	\$ 16,256,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,844	\$ 23,500	\$ -	\$ 429,169	\$ -	\$ 54,094	\$ -	\$ -	\$ 506,763	
	10 -Information Technologies	\$ 13,934,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	14 - Parks/River/Trails	\$ 10,351,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 4,034,437	\$ -	\$ 1,360,872	\$ -	\$ 9,200	\$ 5,404,509	
	19 - Elections	\$ 2,996,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 635,600	\$ -	\$ 1,500	\$ 637,100	
	30 - Surveyor	\$ 2,022,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	35 - CDS Admin & Finance	\$ 398,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000	
	36 - Transpiration	\$ 1,906,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 869,491	\$ -	\$ 2,000	\$ 902,500	\$ -	\$ -	\$ -	\$ -	\$ 904,500	
	50 - HHSA Administration	\$ 4,960,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,743,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 52,827,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,405,148	\$ 23,500	\$ 21,000	\$ 5,366,106	\$ -	\$ 2,050,566	\$ -	\$ 10,700	\$ 7,471,872	
Public Protection																	
Judicial	20 - Alternate Public Defender	\$ 1,942,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500	
	21 - Grand Jury	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	22 - District Attorney	\$ 16,481,564	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 20,050	\$ -	\$ 1,000	\$ 879,505	\$ -	\$ 2,426,895	\$ -	\$ 1,501,111	\$ 4,808,511	
	23 - Public Defender	\$ 6,288,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 349,992	\$ -	\$ 800,255	\$ -	\$ 222,000	\$ 1,372,247	
	40 - Child Support Services	\$ 4,629,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,572,381	\$ -	\$ 3,052,271	\$ 4,624,652	
		\$ 29,401,713	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 40,050	\$ -	\$ 1,000	\$ 1,246,997	\$ -	\$ 4,799,531	\$ -	\$ 4,775,382	\$ 10,822,910	
Detention & Correction	24 - Sheriff	\$ 56,303,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,000	\$ -	\$ 5,000	\$ 6,507,104	\$ -	\$ 25,040,000	\$ -	\$ 75,000	\$ 31,627,104	
		\$ 56,303,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,000	\$ -	\$ 5,000	\$ 6,507,104	\$ -	\$ 25,040,000	\$ -	\$ 75,000	\$ 31,627,104	
Probation	25 - Probation	\$ 23,531,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 500	\$ 6,870,824	\$ -	\$ 3,077,425	\$ -	\$ 120,000	\$ 10,068,749	
		\$ 23,531,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 500	\$ 6,870,824	\$ -	\$ 3,077,425	\$ -	\$ 120,000	\$ 10,068,749	
Recorder/Clerk	18 - Recorder/Clerk	\$ 1,663,695	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 665,000	\$ -	\$ 200,000	\$ 769,000	\$ -	\$ -	\$ -	\$ -	\$ 969,000	
		\$ 1,663,695	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 665,000	\$ -	\$ 200,000	\$ 769,000	\$ -	\$ -	\$ -	\$ -	\$ 969,000	
Public Protection																	
Protection Inspection	31 - Agricultural Commissioner	\$ 2,180,814	\$ -	\$ -	\$ -	\$ 126,000	\$ -	\$ 23,703	\$ 200	\$ 250	\$ -	\$ 71,148	\$ 831,403	\$ -	\$ 49,223	\$ 952,224	
Protection Inspection	37 - Planning & Building	\$ 20,093,364	\$ -	\$ -	\$ -	\$ 8,731,500	\$ -	\$ 2,521,762	\$ -	\$ 63,500	\$ 1,999,000	\$ -	\$ 885,000	\$ -	\$ -	\$ 2,947,500	
Protection Inspection	55 - Animal Services	\$ 4,437,633	\$ -	\$ -	\$ -	\$ 226,500	\$ 11,000	\$ 170,600	\$ -	\$ 11,000	\$ 457,443	\$ 981,703	\$ -	\$ -	\$ 131,290	\$ 1,581,436	
Protection Inspection	56 - Public Guardian	\$ 2,293,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 80,000	
		\$ 29,004,948	\$ -	\$ -	\$ -	\$ 9,084,000	\$ 11,000	\$ 2,796,065	\$ 200	\$ 124,750	\$ 2,456,443	\$ 1,052,851	\$ 1,716,403	\$ -	\$ 210,513	\$ 5,561,160	
Sheriff / Police Protection	24 - Sheriff	\$ 69,002,581	\$ 166,686	\$ -	\$ -	\$ 282,500	\$ 50,000	\$ 607,000	\$ -	\$ 21,000	\$ 5,026,100	\$ 500,000	\$ 14,264,165	\$ -	\$ 1,347,000	\$ 21,158,265	
		\$ 69,002,581	\$ 166,686	\$ -	\$ -	\$ 282,500	\$ 50,000	\$ 607,000	\$ -	\$ 21,000	\$ 5,026,100	\$ 500,000	\$ 14,264,165	\$ -	\$ 1,347,000	\$ 21,158,265	
Health and Sanitation																	
Environmental Mgmt	38 - Environmental Management	\$ 2,945,436	\$ -	\$ -	\$ -	\$ 1,314,770	\$ -	\$ 1,241,124	\$ -	\$ 600	\$ 388,942	\$ -	\$ -	\$ -	\$ -	\$ 389,542	
Health & Sanitation	12 - EMS Administration	\$ 2,792,873	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 250	\$ 2,394,178	\$ -	\$ -	\$ -	\$ -	\$ 2,394,428	
		\$ 5,738,309	\$ -	\$ -	\$ -	\$ 1,334,770	\$ -	\$ 1,241,124	\$ -	\$ 850	\$ 2,783,120	\$ -	\$ -	\$ -	\$ -	\$ 2,783,970	
Public Assistance																	
Veterans Affairs	42 - Veterans Affairs	\$ 880,872							\$ -	\$ 56,384		\$ 73,000		\$ 4,200	\$ 133,584		
Administration	51 - Social Services	\$ 74,095,487						\$ -	\$ -	\$ 505,050	\$ 28,787,288	\$ 15,000	\$ 12,310,670		\$ 28,618,348	\$ 70,236,356	
		\$ 74,976,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,050	\$ 28,843,672	\$ 15,000	\$ 12,383,670	\$ -	\$ 28,622,548	\$ 70,369,940	
Education																	
Library	43 - Library	\$ 6,385,833						\$ 100,600	\$ -	\$ 117,502	\$ 1,861,960	\$ 1,063,265		\$ -	\$ 3,042,727		
		\$ 6,385,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,600	\$ -	\$ 117,502	\$ 1,861,960	\$ -	\$ 1,063,265	\$ -	\$ -	\$ 3,042,727	
Road Fund	36 - Transportation	\$ 143,709,421	\$ 318,723			\$ 1,000,000		\$ 2,350,135	\$ 148,627	\$ 206,000	\$ 50,012,591	\$ -	\$ 23,912,934	\$ 59,626,923	\$ 133,907,075		

Source: El Dorado County FY 2023-24 Adopted Budget

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A-3
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 Case Study Analysis - Property Tax

Land Use Assumptions and Estimated Valuation

Item	Build Out Units	Price Per Unit	Year 1 Valuation	Year 2 Valuation	Year 3 Valuation	Year 4 Valuation	Year 5 Valuation	Year 6 Valuation	Year 7 Valuation	Total Valuation
Residential										
Single Family - 55 x 105 (Low density)	177	\$ 1,200,000	\$ 52,800,000	\$ 52,800,000	\$ 52,800,000	\$ 52,800,000	\$ 1,200,000	\$ -	\$ -	\$ 212,400,000
Single Family - 50 x 100 (Low density)	87	\$ 950,000	\$ 20,900,000	\$ 20,900,000	\$ 20,900,000	\$ 19,950,000	\$ -	\$ -	\$ -	\$ 82,650,000
Single Family - 50 x 90 (Low density)	177	\$ 855,000	\$ 37,620,000	\$ 37,620,000	\$ 37,620,000	\$ 37,620,000	\$ 855,000	\$ -	\$ -	\$ 151,335,000
Single Family - 45 x 105 (Low density)	227	\$ 800,000	\$ 45,600,000	\$ 45,600,000	\$ 45,600,000	\$ 44,800,000	\$ -	\$ -	\$ -	\$ 181,600,000
Single Family - 50/60x65 (Clstr)(Medium density)	250	\$ 750,000	\$ 46,500,000	\$ 46,500,000	\$ 46,500,000	\$ 46,500,000	\$ 1,500,000	\$ -	\$ -	\$ 187,500,000
	918		\$ 203,420,000	\$ 203,420,000	\$ 203,420,000	\$ 201,670,000	\$ 3,555,000	\$ -	\$ -	\$ 815,485,000
Non-Residential										
Neighborhood Commercial	5,400	\$ 350	\$ -	\$ -	\$ -	\$ 1,890,000	\$ -	\$ -	\$ -	\$ 1,890,000
Total			\$ 203,420,000	\$ 203,420,000	\$ 203,420,000	\$ 203,560,000	\$ 3,555,000	\$ -	\$ -	\$ 817,375,000

A. Estimated Annual Property Tax Case Study

Basic Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Total Residential Secured Property Tax			\$2,034,200	\$2,034,200	\$2,034,200	\$2,016,700	\$35,550	\$0	\$0	\$8,154,850
Total Non-Residential Secured Property Tax			\$0	\$0	\$0	\$18,900	\$0	\$0	\$0	\$18,900
Percent Allocated to County General Fund			14.09%	14.09%	14.09%	14.09%	14.09%	14.09%	14.09%	14.09%
Annual Property Tax Allocated to County General Fund			\$286,582	\$286,582	\$286,582	\$286,779	\$5,008	\$0	\$0	\$1,151,533
Unsecured Property Tax										
Residential (1.0%)	1%		\$2,866	\$2,866	\$2,866	\$2,841	\$50	\$0	\$0	\$11,489
Non-Residential	10%		\$0	\$0	\$0	\$266	\$0	\$0	\$0	\$266
			\$289,448	\$289,448	\$289,448	\$289,887	\$5,058	\$0	\$0	\$1,163,288

B. Estimated Document Transfer Tax Case Study

Single Family - 55 x 105 (Low density)		14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%
Single Family - 50 x 100 (Low density)		14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%
Single Family - 50 x 90 (Low density)		14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%
Single Family - 45 x 105 (Low density)		14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%
Single Family - 50/60x65 (Clstr)(Medium density)		14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%
Neighborhood Commercial		6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Single Family - 55 x 105 (Low density)	\$	\$ 52,800,000	\$ 52,800,000	\$ 52,800,000	\$ 52,800,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 212,400,000
Single Family - 50 x 100 (Low density)	\$	\$ 20,900,000	\$ 20,900,000	\$ 20,900,000	\$ 19,950,000	\$ -	\$ -	\$ -	\$ -	\$ 82,650,000
Single Family - 50 x 90 (Low density)	\$	\$ 37,620,000	\$ 37,620,000	\$ 37,620,000	\$ 37,620,000	\$ 855,000	\$ -	\$ -	\$ -	\$ 151,335,000
Single Family - 45 x 105 (Low density)	\$	\$ 45,600,000	\$ 45,600,000	\$ 45,600,000	\$ 44,800,000	\$ -	\$ -	\$ -	\$ -	\$ 181,600,000
Single Family - 50/60x65 (Clstr)(Medium density)	\$	\$ 46,500,000	\$ 46,500,000	\$ 46,500,000	\$ 46,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 187,500,000
Neighborhood Commercial	\$	\$ -	\$ -	\$ -	\$ 1,890,000	\$ -	\$ -	\$ -	\$ -	\$ 1,890,000
Estimated Assessed Valuation Turnover Amount	\$	\$ 29,089,060	\$ 29,089,060	\$ 29,089,060	\$ 28,964,810	\$ 508,365	\$ -	\$ -	\$ -	\$ 116,740,355
Rate per \$1,000 of Assessed Value (\$1.1/1000)		0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%
Total Estimate Property Transfer Tax	\$	\$ 31,998	\$ 31,998	\$ 31,998	\$ 31,861	\$ 559	\$ -	\$ -	\$ -	\$ 128,414

C. Estimated Property Tax in Lieu of VLF Case Study

FY 2023-24 El Dorado County Assessed Valuation [1]	\$	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916
Assessed Valuation of Project	\$	\$ 203,420,000	\$ 203,420,000	\$ 203,420,000	\$ 203,560,000	\$ 3,555,000	\$ -	\$ -	\$ -	\$ 817,375,000
Total Assessed Value	\$	\$ 44,364,848,916	\$ 44,364,848,916	\$ 44,364,848,916	\$ 44,364,988,916	\$ 44,164,983,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,978,803,916
Percent Change in Assessed Value		0.46%	0.46%	0.46%	0.46%	0.01%	0.00%	0.00%		1.85%
Total FY 2023-24 Property Tax in Lieu of VLF Adopted Revenue [2]	\$	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300
Estimated Increase in Property Tax in Lieu of VLF	\$	\$ 126,679	\$ 126,679	\$ 126,679	\$ 126,766	\$ 2,214	\$ -	\$ -	\$ -	\$ 509,016

D. Estimated Road District Tax

Property Tax Revenue (1% of Assessed Value)	\$	\$ 2,034,200	\$ 2,034,200	\$ 2,034,200	\$ 2,035,600	\$ 35,550	\$ -	\$ -	\$ -	\$ 8,173,750
County Road District Tax Rate (Post ERAF)		2.79%	2.79%	2.79%	2.79%		2.79%	2.79%	2.79%	2.79%
Estimated County Road District Tax Revenue	\$	\$ 56,670	\$ 56,670	\$ 56,670	\$ 56,709	\$ 990	\$ -	\$ -	\$ -	\$ 227,711

Notes:

[1] Total FY 2023-24 secured value for El Dorado County per Auditor's Office.

[2] El Dorado County FY 2023-24 Adopted Budget.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A- 4
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 Case Study Analysis - Sales Tax

Average Income and Retail Expenditures for Residential Units (2023\$)

		Household Income and Retail Expenditures								Total Annual Mortgage, Ins., & Tax Payments [2]	Estimated Household Income [3]
Residential Land Use	Assumption										
Average Household Income	Avg. Home Value [1]										
Single Family - 55 x 105 (Low density)	\$ 1,200,000									\$ 88,943	\$ 222,357
Single Family - 50 x 100 (Low density)	\$ 950,000									\$ 70,413	\$ 176,033
Single Family - 50 x 90 (Low density)	\$ 855,000									\$ 63,372	\$ 158,430
Single Family - 45 x 105 (Low density)	\$ 800,000									\$ 59,295	\$ 148,238
Single Family - 50/60x65 (Clstr)(Medium density)	\$ 750,000									\$ 55,589	\$ 138,973
	Taxable Exp. As % of Income										Average Retail Expenditures
Average Retail Expenditures [4]											
Single Family - 55 x 105 (Low density)	22%										\$ 48,919
Single Family - 50 x 100 (Low density)	22%										\$ 38,727
Single Family - 50 x 90 (Low density)	22%										\$ 34,855
Single Family - 45 x 105 (Low density)	23%										\$ 34,095
Single Family - 50/60x65 (Clstr)(Medium density)	23%										\$ 31,964
Total Retail Expenditures (Occupied)	Vacancy Factor	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Units	Retail Expenditures	
Single Family - 55 x 105 (Low density)	5.00%	42	42	42	42	1	0	0	168	\$ 8,225,667	
Single Family - 50 x 100 (Low density)	5.00%	21	21	21	20	0	0	0	83	\$ 3,200,807	
Single Family - 50 x 90 (Low density)	5.00%	42	42	42	42	1	0	0	168	\$ 5,860,788	
Single Family - 45 x 105 (Low density)	5.00%	54	54	54	53	0	0	0	216	\$ 7,352,543	
Single Family - 50/60x65 (Clstr)(Medium density)	5.00%	59	59	59	59	2	0	0	238	\$ 7,591,420	
Total		218	218	218	216	4	0	0	872	\$32,231,225	
Taxable Sales from New Households											
Est. Retail Capture Rate within Unincorp. El Dorado County [5]	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	
Total Taxable Sales from New Households	\$	5,226,015	\$ 5,226,015	\$ 5,226,015	\$ 5,181,047	\$ 91,205	\$ -	\$ -		\$ 20,950,296	
Taxable Sales from Employees											
Employees		-	-	-	10	-	-	-	10		
Taxable Sales from Employees[6]	\$ 4,800	\$ -	\$ -	\$ -	\$ 46,656	\$ -	\$ -	\$ -	\$ 46,656	\$ 46,656	
Adjusted Employee Taxable Sales	75%	\$ -	\$ -	\$ -	\$ 34,992	\$ -	\$ -	\$ -	\$ 34,992	\$ 34,992	
Est. Retail Capture Rate within Unincorp. El Dorado County [5]	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	
Total Taxable Sales from New Employees	\$	-	\$ -	\$ -	\$ 22,745	\$ -	\$ -	\$ -		\$ 22,745	
Non-Residential Land Use	Vacancy Factor	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7			
Neighborhood Commercial	10%	-	-	-	4,860	-	-	-	4,860		
Taxable Sales per BSF	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300			
Total Taxable Sales - Non-Residential	\$	-	\$ -	\$ -	\$ 1,458,000	\$ -	\$ -	\$ -		\$ 1,458,000	
Percentage of Annual Taxable Sales											
Estimated Tax Revenue											
F. Estimated Sales Tax Revenue	1.00%	\$52,260	\$52,260	\$52,260	\$66,618	\$912	\$0	\$0	1.00%	\$224,310	
G. Estimated Prop 172 Public Safety Sales Tax Revenue											
Gross Prop 172 Public Safety Sales Tax Revenue	0.50%	\$26,130	\$26,130	\$26,130	\$33,309	\$456	\$0	\$0	0.50%	\$112,155	
El Dorado County Allocation [7]		\$24,432	\$24,432	\$24,432	\$31,144	\$426	\$0	\$0		\$104,865	

Notes:

- [1] Estimated home values based on market study performed by the Gregory Group and Developer estimates.
 [2] Based on a 6.0%, 30 year fixed rate mortgage with a 20% down payment and 2% for annual taxes and insurance.
 [3] Assumes mortgage lending guidelines allow no more than 40% of income dedicated to mortgage payments, taxes, and insurance.
 [4] Average retail expenditures per household used to estimate annual sales tax revenue.
 [5] A factor of 65% was used to estimate retail capture rate within unincorporated El Dorado County to be consistent with other El Dorado County FIAs.
 [6] Assumes average daily taxable sales of \$20 per employee and 240 work days. Assumes 25% of employees are residents and previously captured with resident sales tax.
 [7] According to El Dorado County, the County receives 93.5% of all Prop. 172 Sales Tax revenues generated in the County.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-5
Creekside Village Specific Plan
Fiscal Impact Analysis
General Assumptions

Item	Assumption
General Assumptions	
Base Fiscal Year [1]	FY 2023-24
Property Turnover Rate (% per year) [2]	
Single Family - 55 x 105 (Low density)	14.30%
Single Family - 50 x 100 (Low density)	14.30%
Single Family - 50 x 90 (Low density)	14.30%
Single Family - 45 x 105 (Low density)	14.30%
Single Family - 50/60x65 (Clstr)(Medium density)	14.30%
Neighborhood Commercial	6.67%
Vacancy Rate	
Residential	5.00%
Neighborhood Commercial	10.00%
Taxable Sales per BSF - Neighborhood Commercial	\$ 300.00
Project Phasing (4 per month)	
Residential	Buildout Units
Single Family - 55 x 105 (Low density)	177
Single Family - 50 x 100 (Low density)	87
Single Family - 50 x 90 (Low density)	177
Single Family - 45 x 105 (Low density)	227
Single Family - 50/60x65 (Clstr)(Medium density)	250
Total	918
Non-Residential	5,400
Persons per Dwelling Unit [2]	
Persons per Dwelling Unit	Total Persons
Single Family - 55 x 105 (Low density)	503
Single Family - 50 x 100 (Low density)	247
Single Family - 50 x 90 (Low density)	503
Single Family - 45 x 105 (Low density)	645
Single Family - 50/60x65 (Clstr)(Medium density)	723
Total	2,621
Employee / BSF	
Non-Residential	11
Persons per Dwelling Unit (Occupied) [2]	
Persons per Dwelling Unit	Total Persons
Single Family - 55 x 105 (Low density)	478
Single Family - 50 x 100 (Low density)	235
Single Family - 50 x 90 (Low density)	478
Single Family - 45 x 105 (Low density)	612
Single Family - 50/60x65 (Clstr)(Medium density)	686
Total	2,489
Employee / BSF	
Non-Residential	10
Total Person Served (Residents + 50% Employees)	2,493
General Demographic Characteristics	
Total Countywide	
El Dorado County Residents [2]	187,727
El Dorado County Employees [2]	73,107
El Dorado County Persons Served [3]	224,281
Unincorporated County	
El Dorado County Unincorporated Residents [2]	157,720
El Dorado County Unincorporated Employees [2]	45,523
El Dorado County Unincorporated Persons Served [3]	180,482

Source: California Department of Finance

Notes:
[1] Reflects El Dorado County budget adopted by the board of Supervisors. This analysis does not reflect changes in values resulting from inflation or appreciation.
[2] Based on data provided by County consultant from California DOF for Jan 1, 2024 and Claritas.
[3] Defined as total County population plus half of total County employees.

Table A-6
Creekside Village Specific Plan
Fiscal Impact Analysis
Preliminary Property Tax Allocations

Fund/Agency	Pre-ERAF Distribution TRA 076-017 [1]	% of Shift to ERAF [2]	Post ERAF Distribution				
<u>Distribution of Property Tax Allocation Before Tax Sharing</u>							
				[2] Per 2023/24 County Revenue Estimates Letters.			
Taxing Entities for Analysis				Pre	ERAF	Post	ERAF %
County General Fund [3]	19.66%	28.34%	14.09%	126,776,068	35,925,275	90,850,793	28.34%
Road District Tax	3.00%	7.14%	2.79%	9,741,202	695,874	9,045,328	7.14%
Other Taxing Industries							
Accum Capital Outlay	0.62%	25.42%	0.46%	2,679,116	680,966	1,998,150	25.42%
CSA #7	2.01%	25.64%	1.50%	6,032,782	1,546,814	4,485,968	25.64%
EDH County Wtr/Fire	20.53%	0.43%	20.44%	24,742,247	105,581	24,636,666	0.43%
Cnty Water Agency	0.98%		0.98%	4,242,155	412,111	3,830,044	9.71%
EID	6.68%	0.00%	6.68%	16,461,594		16,461,594	0.00%
El Dorado Hills CSD [4]	10.23%	22.21%	7.96%				22.21%
Latrobe Elementary	14.81%	0.00%	14.81%	2,945,301		2,945,301	0.00%
El Dorado High	13.90%	0.00%	13.90%	41,007,509		41,007,509	0.00%
Los Rios Community	4.97%	0.00%	4.97%	16,013,383		16,013,383	0.00%
Office of Education	2.61%	0.00%	2.61%	8,787,555		8,787,555	0.00%
Subtotal Property Tax	100.00%		91.18%				
				Pre	ERAF	Post	
Educational Revenue Relief Fund (ERAF)			8.82%	488,475,996	48,511,668	439,964,328	9.93%
					39,366,621		
Total Gross Property Tax			100.00%				

Source: El Dorado County Auditor-Collector

Notes:

[1] Represents the percentage allocation of the 1% ad valorem property tax by Tax Rate Area (TRA).

[2] Based on DFA Estimates, per 2023/24 County Revenue Estimates Letters.

[3] Property tax share reduced due to allocation to El Dorado Hills CSD.

[4] Review of previous fiscals show El Dorado Hills CSD receives approximately 7.9% of the property tax allocation.

Table A-7
Creekside Village Specific Plan
Fiscal Impact Analysis
Fire Coverage Impact Analysis
EDH County Wtr/Fire

Fire Protection Expenditures	Note	Assumptions							
Estimated Service Population	[1]	49,617							
Persons Per Household	[1]	2.748							
Estimated Units Served		18,056							
2023/24 Budget	[2]								
Wages & Benefits		\$ 22,758,397							
Other Operating Expenditures		\$ 3,573,088							
		<u>\$ 26,331,485</u>							
Estimated Cost Per Unit		\$ 1,458							
Estimated Fire Protection Revenues									
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
Estimated Allocation of 1% Ad-Valorem	[3]	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%
Property Tax Revenue (1% of Assessed Value)		\$ 2,034,200	\$ 2,034,200	\$ 2,034,200	\$ 2,035,600	\$ 35,550	\$ -	\$ -	\$ 8,173,750
Estimated Revenue		\$ 415,892	\$ 415,892	\$ 415,892	\$ 416,178	\$ 7,268	\$ -	\$ -	\$ 1,671,122
Build Out of Units		229	229	229	227	4	0	0	918
Estimated Revenue per Unit		\$ 1,816.12	\$ 1,816.12	\$ 1,816.12	\$ 1,833.38	\$ 1,817.05			\$ 1,820
General Fund Surplus/(Deficit) per Residential Unit									\$ 362

Notes:

[1] Per discussion with district staff on 2/22/24.

[2] Total salaries and operating expense budget per the 2023/24 Final Budget.

[3] Estimate based on TRA allocation, post ERAF.

Table A-8
Creekside Village Specific Plan
Fiscal Impact Analysis
County Maintenance - Case Study

Estimated Maintenance Costs

Maintenance Item	Annual Cost													Annual cost to Maintain	Build Out Units	Annual Cost Per Unit			
	Sq. Ft.	Acres	Private	Public	To Maintain														
					Per Acre	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7							
Open Space (Preserve & Buffer)	1,951,488	44.80	44.80	-	\$	1,500				\$	-			\$	-	918	\$	-	
Subtotal							\$	-	\$	-	\$	-	\$	-	\$	-	918	\$	-

Table A-8.1
Creekside Village Specific Plan
Fiscal Impact Analysis
El Dorado Hills Community Services District
Fiscal Impact Analysis
Park Maintenance - Case Study

Estimated Maintenance Costs

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Buildout
Parks [1]	Acres			4.40		2.20		7.00	13.60
Annual O&M Cost per Acre [2]	\$ 45,507	-	-	200,232	-	100,116	-	318,550	\$ 618,898
Project Units									918
Estimated Cost per Unit									\$ 674

Estimated El Dorado Hills CSD Revenues

		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Buildout
Estimated Allocation of 1% Ad-Valorem	[3]	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%
Property Tax Revenue (1% of Assessed Value)	\$	2,034,200	\$ 2,034,200	\$ 2,034,200	\$ 2,035,600	\$ 35,550	\$ -	\$ -	\$ 8,173,750
Estimated Revenue	\$	161,910	\$ 161,910	\$ 161,910	\$ 162,022	\$ 2,830	\$ -	\$ -	\$ 650,582
Build Out of Units		229	229	229	227	4	0	0	918
Estimated Revenue per Unit	\$	707.03	\$ 707.03	\$ 707.03	\$ 713.75	\$ 707.39			\$ 709

General Fund Surplus/(Deficit) per Residential Unit

\$ 35

Notes:

[1] Per draft Master Plan.

[2] Consistent with Marble Valley cost estimates. Covers O&M (\$30,565/acre) and staffing (\$14,942 /acre).

[3] See Table A.6 for details.

Table A-9
Creekside Village Specific Plan
Fiscal Impact Analysis
County Maintenance - Case Study

Estimated Maintenance Costs

Maintenance Item					Annual Cost To Maintain / Lane								Annual cost to Maintain	Build Out Units	Annual Cost Per Unit
	Sq. Ft.	Lane Miles	Private	Public	Mile [1]	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7			
Roadway	483,516	7.63	6.82	0.81	\$ 8,894.88		\$ 2,882	\$ -	\$ 2,161	\$ -	\$ 2,161	\$ -	\$ 7,205	918	\$ 7.85
Subtotal						\$ -	\$ 2,882	\$ -	\$ 2,161	\$ -	\$ 2,161	\$ -	\$ 7,205	918	\$ 7.85

Notes:
 [1] Roadway maintenance costs based on Operation Maintenance Level 4 worksheet from County website indicating cost pe lane mile of \$7,517 escalated by CCI.

SCENARIO 2:

Creekside Village Specific Plan

Fiscal Impact Analysis

Assumptions:

1. Land Use
 - a. 150 Single family Low Density (Conventional)
 - b. 464 Single Family Low Density (Active Adult)
 - c. 149 Single Family Medium Density (Active Adult)
 2. Public Agencies
 - a. County of El Dorado
 - i. Open Space Maintenance (HOA)
 - ii. Park Maintenance (HOA)
 - iii. Roadway Maintenance (County & HOA)(I)
 - b. El Dorado Hills Water/Fire
 - i. Fire Service
- (I) Royal Oaks Drive to be publicly maintained.



County, CA

Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado

SCENARIO 2 – REDUCED IMPACT ALTERNATIVE

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APPENDICES



County, CA

Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado

EXECUTIVE SUMMARY

This report and fiscal impact analysis ("FIA") was prepared by the Development & Financial Advisory ("DFA") team to assist Winn Communities ("Developer") with understanding the fiscal impacts of the Creekside Village Specific Plan ("Project") on the County of El Dorado ("County") general fund and road fund. The report provides detailed general fund and road fund revenue and expenditure projections in order to evaluate the impacts of growth and development from the Project. This FIA scenario includes a sensitivity analysis resulting from Proposition 19 home value transfer. Please refer to Appendix B for details.

The Project is anticipated to deliver approximately \$2,407,217 and \$290,987 in General Fund and Road Fund revenues and incur \$1,529,576 and \$70,706 in General Fund and Road Fund expenditures to the County at buildout. These positive results do not require any supplemental fiscal mitigation.

I. INTRODUCTION

A. Purpose of the Report

The purpose of the report is to evaluate the annual recurring revenue and expenditure impacts placed upon the County by development of the Project. The FIA was prepared consistent with the County's Fiscal Impact Analysis and Public Facilities Financing Plan Process Manual and Guidelines ("Guidelines") which was approved by the Board of Supervisors on December 2, 2020. The FIA is a comprehensive analysis to ensure municipal services and operational costs are appropriately funded in order to meet County General plan policies.

B. Organization of the Report

The report is organized into the following sections:

Section II:	Project Description
Section III:	Methodology & Assumptions
Section IV:	Fiscal Impact Analysis
Section V:	Conclusions
Section VI:	Funding Sources to Mitigate Fiscal Results

II. PROJECT DESCRIPTION

A. Land Use & Related Assumptions

The Project includes the County area generally located in the El Dorado Hills area. The entire Project area includes approximately 208 acres, of which 138 acres are currently proposed for single family residential uses. The Project area will be developed with approximately 150 conventional market rate low density single family homes, 464 active adult low density single family homes and 149 active adult medium density single family homes. Home prices range from approximately \$1,200,000 to \$703,000 depending on the specific designation. **See Table 1 below for more detailed information on land use assumptions.**



Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado County, CA

DFA has estimated the project population and assessed value based primarily on data collected from various County resources and based on information provided by the Developer. In the FIA, future household sizes were estimated at persons per household (PPH) of 2.84 PPH for conventional and 1.80 PPH for active adult. Based on these factors, DFA estimates the Project will house 1,528 residents when fully developed.

The Project assessed value is estimated to be approximately \$707.5 million at buildout, based on recent market values provided by the Developer.

Table 1
Land Use & Assumptions Summary

Land Use Assumptions & Estimated Valuation			
Product Type	Build Out Units	Price Per Unit	Total Valuation
Residential - Conventional			
Single Family - 55 x 100 (Low density)	150	\$ 1,200,000	\$ 180,000,000
Residential - Active Adult			
Single Family - 65 x 105 (Single Family Low Density)	88	\$ 1,200,000	\$ 105,600,000
Single Family - 55 x 105 (Single Family Low Density)	153	\$ 910,000	\$ 139,230,000
Single Family - 45 x 105 (Single Family Low Density)	223	\$ 798,000	\$ 177,954,000
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	149	\$ 703,000	\$ 104,747,000
Total	763		\$ 707,531,000

B. Project Phasing/ Absorption

The Project is anticipated to be developed in multiple phases over several years. For purposes of the fiscal analysis, Project absorption is estimated at 4 homes per month by lot size designation. At this level of Project absorption, full buildout is anticipated to take 5 plus years.

III. METHODOLOGY & ASSUMPTIONS

County FIA Requirements: In accordance with the El Dorado County Fiscal Impact Analysis Process Manual, *“the FIA is required to be prepared by the applicant for 50+ unit residential developments and larger commercial developments, to ensure that appropriate public services and facilities fees are levied to provide public facilities and services to the project, while complying with General Plan Policy 10.2.5.1. Although FIA’s do not approve or deny a project, they inform the decisions makers when deliberating on the project.”*

The County General Plan policy 10.2.5.2 states that new development *“amend the discretionary development review process to require the identification of economic factors derived from a project such as sales tax, property tax, potential job creation, wage structures, and multiplier effects in the local economy”*.

For preparation of the FIA and report, the following procedures and methodologies are utilized to determine the buildout fiscal results.

A. Scope & Methodology:

The FIA provides a comprehensive analysis comparing projected County General Fund revenues to estimated County General Fund expenditures and will include anticipated impacts to public agencies that provide fire protection and park or open space maintenance services.

The FIA employs two general methodologies to determine the recurring Project revenue and expenditure impacts to the County General Fund and Road Fund; the multiplier method and the case study method.

The per capita or multiplier method calculates per person, or per service unit revenues and expenses for line items within the County general fund and road fund budget. The per capita method utilizes current budget numbers to forecast fiscal impacts by new residents and employees generated by the Project based on per capita factor basis, continuing the existing level of service enjoyed by existing residents and employees.

The case study method is utilized to estimate recurring revenues and expenditures under situations when the per capita method would not accurately reflect the fiscal impacts. These situations can include adjustments to service level standards or changes to property values based on development activities.

B. General and/or Major Assumptions

The methodology used in calculating the FIA General and/or Major assumptions are identified by line item in the below Table 2. The FIA assumes that revenue and expenditures in the fiscal year 2023/2024 reflect future fiscal conditions and service levels in the County. All revenues and expenditures are presented in 2024 dollars.

A more detailed summary of the assumptions used in the FIA can be found in Appendix A.



County, CA

Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado

**Table 2 – General Fund Revenues
 General / Major Assumptions**

General Fund Revenues	Countywide vs. Municipal (Estimating Procedure)	Impacted by New Development (Y/N)
Property Tax	Case Study	Y
Property Tax in Lieu of VLF	Case Study	Y
Property Transfer Tax	Case Study	Y
Sales and Use Tax	Case Study	Y
Transient Occupancy Tax	NA	N
Other Taxes	NA	N
Prop. 172 Public Safety Sales Tax	Case Study	Y
Licenses, Permits and Franchises	Unincorp Co. - Person Served	Y
Fine, Forfeitures, & Penalties	Countywide Persons Served	Y
Use of Money & Property	NA	N
Charges for Services	Countywide Persons Served	Y
Intergovernmental Revenues	NA	N
Miscellaneous Revenues	NA	N
Operating Transfers In	NA	N
Fund Balance Appropriation	NA	N
Road Fund Revenues		
Taxes	NA	N
Licenses, Permits and Franchise Fees	Countywide Persons Served	Y
Charges for Service	NA	N
Use of Money and Property	NA	N
State Highway Users (Gas) Tax	Unincorp Co. - Per Capita	Y
Intergovernmental	NA	N
Miscellaneous Revenues	NA	N
Road District Tax	Case Study	Y
Operating Transfer In	NA	N
Fund Balance	NA	N

*Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado
 County, CA*

General Fund Expenditures	Countywide vs. Municipal (Estimating Procedure)	Impacted by New Development (Y/N)	Adjustment Factor (%)
General Government			
Legislative and Administrative	Countywide Persons Served	Y	75%
Finance	Countywide Persons Served	Y	75%
County Counsel	Countywide Persons Served	Y	75%
Human Resources	Countywide Persons Served	Y	100%
Other General	Countywide Persons Served	Y	100%
Public Protection (Serving Countywide Residents)			
Judicial	Countywide Residents	Y	100%
Probation	Countywide Residents	Y	100%
Recorder/Clerk	Countywide Residents	Y	100%
Public Protection (Serving Countywide Residents)			
Protection Inspection & Other	Countywide Residents	Y	100%
Public Protection (Sheriff Patrol - Unincorporated County Only)			
Sheriff / Police Protection	Unincorp Co. - Person Served	Y	100%
Health and Sanitation			
Health / Environ Mgmt	Countywide Persons Served	Y	100%
Public Assistance			
Veterans Services	Countywide Residents	Y	100%
Social Services - Admin / Aid / General Relief	Countywide Residents	Y	100%
Education			
Library	Countywide Residents	Y	100%
Non-Departmental and General Fund Contributions			
Non-Departmental Costs	Countywide Persons Served	Y	100%
Community Services for County's Aging Programs	Countywide Persons Served	Y	100%
Appropriations for Contingencies	Countywide Persons Served	Y	100%
Not Included in Budget			
GF Share of CalPERS employer costs	Countywide Persons Served	Y	100%
Public Safety Facility Loan Payments	Countywide Persons Served	Y	100%
Jail Expansion increased operating costs	Countywide Persons Served	Y	100%
Subtotal General Fund Expenditures			
Charges in Reserves		N	
Road Fund Expenditures			
See Appendix A for detailed notes for expenditure categories.			



Fiscal Impact Analysis – Creekside Village Specific Plan, El Dorado County, CA

IV. FISCAL IMPACT ANALYSIS

A. Impacts to the County

i. County Revenues

1. **Case Study Method:** As detailed in the above Table 2, County revenue categories include a number of Case Study applications to evaluate revenue impacts on the County General Fund. These include various property tax and sales tax revenue categories as detailed below.

Secured and Unsecured Property Tax

The Project is estimated to have an assessed value of approximately \$707.5 million at buildout. Please see assessed value in the attached Table A-3. The base property tax generated from the Project, equal to one percent of the assessed value under Proposition 13, is allocated to a wide range of taxing agencies. Property tax generated by the Project is distributed based on the percentages shown for Tax Rate Area (TRA) 076-017 shown in Table A-6.

Table A6
Tax Rate Area
(Appendix Table A-6)

Fund/Agency	<u>Pre-ERAF Distribution</u> TRA 076-017 [1]	% of Shift to ERAF [2]	Post ERAF Distribution				
<u>Distribution of Property Tax Allocation Before Tax Sharing</u>							
				[2] Per 2023/24 County Revenue Estimates Letters.			
Taxing Entities for Analysis				Pre	ERAF	Post	ERAF %
County General Fund	29.89%	28.34%	21.42%	126,776,068	35,925,275	90,850,793	28.34%
Road District Tax	3.00%	7.14%	2.79%	9,741,202	695,874	9,045,328	7.14%
Other Taxing Industries							
Accum Capital Outlay	0.62%	25.42%	0.46%	2,679,116	680,966	1,998,150	25.42%
CSA #7	2.01%	25.64%	1.50%	6,032,782	1,546,814	4,485,968	25.64%
EDH County Wtr/Fire	20.53%	0.43%	20.44%	24,742,247	105,581	24,636,666	0.43%
Cnty Water Agency	0.98%		0.98%	4,242,155	412,111	3,830,044	9.71%
EID	6.68%	0.00%	6.68%	16,461,594		16,461,594	0.00%
Latrobe Elementary	14.81%	0.00%	14.81%	2,945,301		2,945,301	0.00%
El Dorado High	13.90%	0.00%	13.90%	41,007,509		41,007,509	0.00%
Los Rios Community	4.97%	0.00%	4.97%	16,013,383		16,013,383	0.00%
Office of Education	2.61%	0.00%	2.61%	8,787,555		8,787,555	0.00%
Subtotal Property Tax	100.00%		90.55%				
				Pre	ERAF	Post	
Educational Revenue Relief Fund (ERAF)			9.45%	488,475,996	48,511,668	439,964,328	9.93%
					39,366,621		
Total Gross Property Tax			100.00%				

Source: El Dorado County Auditor-Collector

Notes:

[1] Represents the percentage allocation of the 1% ad valorem property tax by Tax Rate Area (TRA).

[2] Based on DFA Estimates, per 2023/24 County Revenue Estimates Letters.

After property tax revenue is collected at the County-level, a percentage of the revenue is shifted from the County to the State as part of the Educational Revenue Augmentation Funds (ERAF I & II) shifts. The ERAF amount is estimated in Table A-6 above.

At Project buildout, the County would receive approximately \$1,530,746 per year in property taxes.

Property Tax in Lieu of Vehicle License Fee

The FIA calculates Property Tax in lieu of Vehicle License Fee based on the formula provided by the State Controller's Office. Property Tax in Lieu of Vehicle License Fee is calculated by taking the percentage increase in the County's assessed value resulting from the Project and applying that percentage increase to the County's current allocation of revenue. The Project is estimated to provide the County with \$440,611 at buildout as shown in the attached Table 1.

Sales and Use Tax

The Project will generate additional sales and use tax for the County from retail spending by new residents and new employees. Additionally, the neighborhood commercial will generate annual sales tax opportunities for the County. Sales tax revenue is based on the 1-percent local sales tax rate (Bradley-Burns). The FIA utilized the Case Study methodology for estimating taxable sales generated by the Project.

The FIA estimates Project resident and employee expenditures captured at existing retail land uses within the County. Retail expenditures by residents typically depend on household income levels. Based on the assumed home prices within the Project, the FIA estimated household income ranges and corresponding estimates of taxable retail spending. Retail expenditures by employees are based on an estimation of daily spending captured at retail land uses. The FIA utilizes a County retail capture rate of 65%. The Project is estimated to provide the County with \$16.6 million in taxable sales from new households and new employees while generating \$166,033 of sales tax revenue at buildout as shown in the attached Table A-4.

Property Transfer Tax

The County has a property transfer tax that applies to the sale of real property at a rate of \$1.10 per \$1,000 of sales price. Market rate residential units are expected to turn over at a rate of approximately 14.3 percent in any given year. The neighborhood commercial land uses are anticipated to turn over at a rate of 6.7 percent in any given year. Based on these estimates, the Project will generate approximately \$111,295 annually in property transfer tax for the County at buildout as shown in the attached Table A-3.

Prop. 172 Public Safety Sales Tax

The one-half percent sales tax imposed by Proposition 172 is collected by the State Board of Equalization and apportioned to each county based on its proportionate share of statewide taxable sales. The FIA calculates the Prop 172 Tax Revenue at 0.5% of total taxable sales from new

households. The county receives 93.5% of all Prop 172 Sales Tax revenues generated in the County. Based on these estimates, the Project will generate approximately \$77,620 annually in public safety sales tax for the County at buildout as shown in the attached Table A-4.

2. **Multiplier Revenues** The remaining general fund revenue categories are estimated based on per capita factors. Revenue categories evaluated under this methodology (persons served, population, per capita) include, License Permits and Franchises, Fines Forfeitures and Penalties, and Charges for Services. The Project is estimated to generate approximately (\$55.69) per service population or (\$80,913) annually at buildout. ***See attached Appendix A, Table A-1 for results summary.***

The County generates countywide revenues and unincorporated (municipal) revenues. These two fundamental revenue sources are utilized to estimate the impact of the Project on the County. These two sources are generally described as: (i) countywide are revenue sources generated by residents and employees located within the unincorporated and incorporated cities while (ii) municipal revenues are generated within the unincorporated portions of the County.

ii. County Expenses

1. **Case Study:** The Project homeowner's association will privately own and maintain the roadways and open space, except Royal Oaks Drive. ***See attached Appendix A, Table A-8 and Table A-9 for results summary.***
2. **Multiplier Method:** As detailed in the above Table 2, the majority of County expenditure categories are exclusive to use of the Multiplier methodology. Additionally, the Case Study has been utilized to calculate expenditures for park maintenance as described in Section IV. C. below. County service cost expenditures have been allocated on a per capita basis. The cost factors take into account the demands created by the resident population and the number of employees. As mentioned before, each new resident is assigned 1.0 service unit. Portions of these general fund expenditures are not impacted by new development. As such, the FIA has applied a variable cost component or adjustment factor to the per capita cost estimates. The Project is estimated to generate approximately \$1,052.75 per service population or \$1,529,576 annually at buildout. ***See attached Appendix A, Table A-2 for results summary.***

The County generates countywide expenses and unincorporated (municipal) expenses. These two fundamental expenditure categories are utilized to estimate the impact of the Project on the County. These two expenditure categories are generally described as: (i) countywide are expenditures or services generated by residents and employees located within the unincorporated and incorporated cities while (ii) municipal expenditures or services are generated within the unincorporated portions of the County.

There are direct correlations between the increase in service population and providing municipal services. Service population is both resident population and employment population but these two groups impact municipal services at different rates. Employees tend to place a lower per capita burden on County services as compared to residents. The FIA assigns a value of 1.0 service unit to new residents compared to a value of .50 to employees.

The County’s 2023 resident service population, based on the recent Census data, is estimated at 224,281, inclusive of Cities. The unincorporated County population is 157,720.

**Table 3
 El Dorado County Service Population**

Total Countywide		
El Dorado County Population		187,727
El Dorado County Employees		73,107
El Dorado County Persons Served	(i)	224,281
Unincorporated County		
El Dorado County Unincorporated Population		157,720
El Dorado County Unincorporated Employees		45,523
El Dorado County Unincorporated Persons Served	(i)	180,482

(ii) *Service Population = 100% of Residents + 50% of Employees*

This section summarizes population and economic data for the County and establishes the per capita multipliers based on the County’s budget. These multipliers are applied to estimate Project buildout General Fund and Road Fund revenues and expenditures. Additionally, certain municipal costs fluctuate more based on development activities than others. In order to take this into account, the analysis of expenditures includes a fixed versus variable cost allocation for each major budget line item.

The attached Appendix - Table A-1 and Table A-2 summarize revenues and expenditures drawn from the County’s 2023/24 budget. The tables also identify the forecasting method used for each budget line item and present a per capita service multiplier estimate where applicable.

B. Impacts to Fire Protection District

The Project site lies within the El Dorado Hills Water/Fire District (“Fire District”). A review of the existing tax rate areas indicates that there is 20.53% of the 1% ad-valorem tax allocated to the Fire District, before ERAF. The post ERAF split results in a 20.44% allocation to the Fire District.

The attached Appendix, Table A-7 analyzes the Project’s fiscal impact to the Fire District. Expenditures were estimated by using the pro rata cost per household based on the Fire District’s service population and budget while revenues were estimated based on the traditional allocation of the 1% ad valorem tax. It is estimated that the Project will generate approximately \$1,446,546 in tax revenue for the Fire District corresponding to \$1,896 in revenue per new residential unit compared to only \$1,458 in estimated costs per new residential unit. This results in a net positive fiscal impact of \$438 per new residential unit.

C. Impacts on Open Space, Parks & Roadway Maintenance

The Project contains 44.4 acres of open space, 14.10 acres of parks and 7.63 lane miles of roadways which will be maintained by a homeowner's association. Approximately .81 lane miles of roadway will be maintained by the County. See Section V.A. below for impacts on the Road Fund.

See attached Appendix A, Table A-8 and Table A-9 for results summary.

V. CONCLUSIONS

A. Annual Net Fiscal Impacts to County at Buildout

The FIA indicates the Project would produce a positive fiscal result to the General Fund and the Road Fund at buildout. The annual net fiscal impact surplus to the General Fund at Project buildout is estimated at \$877,641. The Project will generate \$2,407,217 in General Fund revenues compared to \$1,529,576 in General Fund expenditures. Additionally, the annual net fiscal impact surplus to the Road Fund at Project buildout is estimated at \$220,281. The Project will generate \$290,987 in Road Fund revenues compared to \$70,706 in Road Fund expenditures. ***See attached Appendix A, Table 1 and Table 2 for results summary.***

B. Annual Net Fiscal Impacts to Fire District at Buildout

It is estimated that the Project will generate approximately \$1,446,546 in tax revenue for the Fire District corresponding to \$1,896 in revenue per new residential unit as opposed to \$1,458 in estimated costs per new residential unit.

C. Potential Fiscal Impacts from Proposition 19 Property Tax Transfers

As requested by the County, a sensitivity analysis was prepared to understand the impact of Proposition 19 property transfers. As shown in Appendix B, the Project would produce a positive fiscal result to the General Fund and the Road Fund at buildout. The annual net fiscal impact surplus to the General Fund at Project buildout is estimated at \$700,040. The Project will generate \$2,229,617 in General Fund revenues compared to \$1,529,576 in General Fund expenditures. Additionally, the annual net fiscal impact surplus to the Road Fund at Project buildout is estimated at \$203,472. The Project will generate \$274,178 in Road Fund revenues compared to \$70,706 in Road Fund expenditures. ***See attached Appendix A, Table 1 and Table 2 for results summary.***

VI. FUNDING SOURCES TO MITIGATE FISCAL RESULTS

The results of this FIA estimate that the Project would generate a positive fiscal impact to the County. No mitigation is proposed for the Project.

A. Description of Funding Sources

The results of this FIA estimate that the Project would generate a positive fiscal impact to the County. No mitigation is proposed for the Project.

B. Estimate of Annual or One Time Burdens by Land Use

The results of this FIA estimate that the Project would generate a positive fiscal impact to the County. No mitigation is proposed for the Project.

APPENDICES:

Appendix A:

Table 1 General Fund Summary
Table 2 Road Fund Summary
Table A-1 General Fund Revenue
Table A-2a General Fund Expenditures
Table A-2b General Fund Expenditures Breakdown
Table A-3 Case Study Revenues – Property Tax
Table A-4 Case Study Revenues – Sales Tax
Table A-5 General Assumptions
Table A-6 Property Tax Allocations
Table A-7 Fire District Analysis
Table A-8 Case Study Expenditures (Open Space & Parks)
Table A-9 Case Study Expenditures (Roadways)

Appendix B: Proposition 19 Sensitivity Analysis

APPENDIX A

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table 1
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Summary

Item	Table Reference	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Annual Project Revenue/Expenditure Total
General Fund Revenues									
Property Tax	Table A-3	\$ 387,033	\$ 387,033	\$ 387,033	\$ 369,645	\$ -	\$ -	\$ -	\$ 1,530,746
Property Tax in Lieu of VLF	Table A-3	\$ 111,404	\$ 111,404	\$ 111,404	\$ 106,399	\$ -	\$ -	\$ -	\$ 440,611
Property Transfer Tax	Table A-3	\$ 28,140	\$ 28,140	\$ 28,140	\$ 26,875	\$ -	\$ -	\$ -	\$ 111,295
Sales and Use Tax	Table A-4	\$ 41,982	\$ 41,982	\$ 41,982	\$ 40,088	\$ -	\$ -	\$ -	\$ 166,033
Transient Occupancy Tax	Table A-1								
Other Taxes	Table A-1								
Prop. 172 Public Safety Sales Tax	Table A-4	\$ 19,626	\$ 19,626	\$ 19,626	\$ 18,741	\$ -	\$ -	\$ -	\$ 77,620
Licenses, Permits and Franchises	Table A-1	\$ 4,481	\$ 4,481	\$ 4,481	\$ 4,269	\$ -	\$ -	\$ -	\$ 17,711
Fine, Forfeitures, & Penalties	Table A-1	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1,423	\$ -	\$ -	\$ -	\$ 5,902
Use of Money & Property	Table A-1								
Charges for Services	Table A-1	\$ 14,496	\$ 14,496	\$ 14,496	\$ 13,811	\$ -	\$ -	\$ -	\$ 57,300
Intergovernmental Revenues	Table A-1								
Miscellaneous Revenues	Table A-1								
Operating Transfers In	Table A-1								
Subtotal General Fund Revenues		\$ 608,655	\$ 608,655	\$ 608,655	\$ 581,251	\$ -	\$ -	\$ -	\$ 2,407,217
Fund Balance Appropriation	Table A-1								\$ -
Total General Fund Revenues		\$ 608,655	\$ 608,655	\$ 608,655	\$ 581,251	\$ -	\$ -	\$ -	\$ 2,407,217
General Fund Expenditures									
General Government	Table A-2	\$ 108,340	\$ 108,340	\$ 108,340	\$ 103,222	\$ -	\$ -	\$ -	\$ 428,242
Public Protection	Table A-2	\$ 112,414	\$ 112,414	\$ 112,414	\$ 107,103	\$ -	\$ -	\$ -	\$ 444,345
Public Protection - Protection Inspection	Table A-2	\$ 45,904	\$ 45,904	\$ 45,904	\$ 43,735	\$ -	\$ -	\$ -	\$ 181,445
Public Protection - Sheriff	Table A-2	\$ 97,441	\$ 97,441	\$ 97,441	\$ 92,838	\$ -	\$ -	\$ -	\$ 385,161
Health and Sanitation	Table A-2	\$ 4,842	\$ 4,842	\$ 4,842	\$ 4,613	\$ -	\$ -	\$ -	\$ 19,139
Public Assistance	Table A-2	\$ 9,019	\$ 9,019	\$ 9,019	\$ 8,593	\$ -	\$ -	\$ -	\$ 35,652
Education	Table A-2	\$ 6,546	\$ 6,546	\$ 6,546	\$ 6,237	\$ -	\$ -	\$ -	\$ 25,874
Non-Departmental and General Fund Contributions/Not Included in FY 2023-24 Budget	Table A-2	\$ 2,458	\$ 2,458	\$ 2,458	\$ 2,342	\$ -	\$ -	\$ -	\$ 9,717
Public Works - Case Study (Park & Open Space Maint)	Table A-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal General Fund Expenditures		\$ 386,965	\$ 386,965	\$ 386,965	\$ 368,682	\$ -	\$ -	\$ -	\$ 1,529,576
Charges in Reserves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures		\$ 386,965	\$ 386,965	\$ 386,965	\$ 368,682	\$ -	\$ -	\$ -	\$ 1,529,576
General Fund Surplus/(Deficit)		\$ 221,691	\$ 221,691	\$ 221,691	\$ 212,569	\$ -	\$ -	\$ -	\$ 877,641
General Fund Surplus/(Deficit) per Residential Unit		\$ 1,149	\$ 1,149	\$ 1,149	\$ 1,155				\$ 1,150
CFD Special Tax Revenue (Developed & Undeveloped)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cumulative General Fund Surplus/(Deficit)		\$ 221,691	\$ 443,381	\$ 665,072	\$ 877,641	\$ 877,641	\$ 877,641	\$ 877,641	
Cumulative General Fund Surplus/(Deficit) per Residential Unit		\$ 1,149	\$ 1,149	\$ 1,149	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	

Source: El Dorado FY 2023-24 Adopted Budget

Table 2
Creekside Village Specific Plan
Fiscal Impact Analysis
Road Fund Summary

Road Fund Revenues	Table	Annual Project							
	Reference	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Revenue/Expenditure Total
Taxes	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchise Fees	Table A-1	\$ 1,639	\$ 1,639	\$ 1,639	\$ 1,561	\$ -	\$ -	\$ -	\$ 6,478
Charges for Service	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money and Property	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Highway Users (Gas) Tax	Table A-1	\$ 22,111	\$ 22,111	\$ 22,111	\$ 21,066	\$ -	\$ -	\$ -	\$ 87,399
Intergovernmental	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road District Tax	Table A-3	\$ 49,837	\$ 49,837	\$ 49,837	\$ 47,598	\$ -	\$ -	\$ -	\$ 197,109
Operating Transfer In	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Road Fund Revenues		\$ 73,587	\$ 73,587	\$ 73,587	\$ 70,226	\$ -	\$ -	\$ -	\$ 290,987
Fund Balance	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Road Fund Revenues		\$ 73,587	\$ 73,587	\$ 73,587	\$ 70,226	\$ -	\$ -	\$ -	\$ 290,987
Road Fund Expenditures	Table A-2	\$ 16,065	\$ 16,065	\$ 16,065	\$ 15,306	\$ -	\$ -	\$ -	\$ 63,501
Road Fund Expenditures - Case Study	Table A-9	\$ -	\$ 2,882	\$ -	\$ 2,161	\$ -	\$ 2,161	\$ -	\$ 7,205
Total Road Fund Expenditures		\$ 16,065	\$ 18,947	\$ 16,065	\$ 17,468	\$ -	\$ 2,161	\$ -	\$ 70,706
Road Fund Surplus/(Deficit)		\$ 57,522	\$ 54,640	\$ 57,522	\$ 52,758	\$ -	\$ (2,161)	\$ -	\$ 220,281
Road Fund Surplus/(Deficit) per Residential Unit		\$ 298.04	\$ 283.11	\$ 298.04	\$ 286.73				\$ 289
CFD Special Tax Revenue (Developed & Undeveloped)									
Cumulative Road Fund Surplus/(Deficit)		\$ 57,522	\$ 112,162	\$ 169,684	\$ 222,442	\$ 222,442	\$ 220,281	\$ 220,281	
Cumulative Road Fund Surplus/(Deficit) per Residential Unit		\$ 298	\$ 291	\$ 293	\$ 292	\$ 292	\$ 289	\$ 289	

Source: El Dorado FY 2023-24 Adopted Budget

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

DRAFT

Table A-1

Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Revenue

Item	Estimating Procedure	Case Study Reference	FY 2023-24 BOS Adopted Revenues [1]	Offsetting Revenues [2]	Net Annual General Fund Revenues [3]	Service Population [4]	Revenue Multiplier	Year 1 Service Population	Year 2 Service Population	Year 3 Service Population	Year 4 Service Population	Year 5 Service Population	Year 6 Service Population	Year 7 Service Population
General Fund Revenues														
Property Tax	Case Study	Table A-3	\$ 90,637,000	\$ 166,686	\$ 90,470,314	NA	-							
Property Tax in Lieu of VLF	Case Study	Table A-3	\$ 27,501,300		\$ 27,501,300	NA	-							
Property Transfer Tax	Case Study	Table A-3	\$ 2,600,000		\$ 2,600,000	NA	-							
Sales and Use Tax	Case Study	Table A-4	\$ 18,561,000		\$ 18,561,000	NA	-							
Transient Occupancy Tax	[5]	-	NA	NA	NA	NA	-							
Other Taxes	[5]	-	NA	NA	NA	NA	-							
Prop. 172 Public Safety Sales Tax	Case Study	Table A-4	\$ 16,804,826	\$ 16,804,826	\$ -	NA	-							
Licenses, Permits and Franchises	Unincorp. Co. Persons Served	-	\$ 13,521,270	\$ 11,321,270	\$ 2,200,000	180,482	\$ 12.19	368	368	368	350	-	-	-
Fine, Forfeitures, & Penalties	Countywide Persons Served	-	\$ 1,202,000	\$ 291,000	\$ 911,000	224,281	\$ 4.06	368	368	368	350	-	-	-
Use of Money & Property	[5]	-	NA	NA	NA	NA	-							
Charges for Services	Countywide Persons Served	-	\$ 23,532,130	\$ 14,686,994	\$ 8,845,136	224,281	\$ 39.44	368	368	368	350	-	-	-
Intergovernmental Revenues	[5]	-	NA	NA	NA	NA	-							
Miscellaneous Revenues	[5]	-	NA	NA	NA	NA	-							
Operating Transfers In	[5]	-	NA	NA	NA	NA	-							
Subtotal General Fund Revenues			\$ 194,359,526	\$ 43,270,776	\$ 151,088,750		\$ 55.69	368	368	368	350	-	-	-
Fund Balance Appropriation	[5]	-	NA	NA	NA	-	-							
Total General Fund Revenues			\$ 194,359,526	\$ 43,270,776	\$ 151,088,750	-	\$ 55.69	368	368	368	350	-	-	-
Road Fund Revenues														
Taxes	[5]	-	NA	NA	NA	NA	-							
Licenses, Permits and Franchise Fees	Countywide Persons Served	-	\$ 1,000,000		\$ 1,000,000	224,281	\$ 4.46	368	368	368	350	-	-	-
Charges for Service	[5]	-	NA	NA	NA	NA	-							
Use of Money and Property	[5]	-	NA	NA	NA	NA	-							
State Highway Users (Gas) Tax	Unincorp. Co. Per Capita	-	\$ 9,487,472		\$ 9,487,472	157,720	\$ 60.15	368	368	368	350	-	-	-
Intergovernmental	[5]	-	NA	NA	NA	NA	-							
Miscellaneous Revenues	[5]	-	NA	NA	NA	NA	-							
Road District Tax	Case Study	Table A-3	\$ 8,798,327		\$ 8,798,327	NA	-							
Operating Transfer In	[5]	-	NA	NA	NA	NA	-							
Subtotal Road Fund Revenues			\$ 19,285,799	\$ -	\$ 19,285,799	NA	\$ 64.61	368	368	368	350	-	-	-
Fund Balance	[5]	-	NA	NA	NA	-	-							
Total Road Fund Revenues			\$ 19,285,799	\$ -	\$ 19,285,799	-	\$ 64.61	368	368	368	350	-	-	-
Additional Fund Revenues														
Road District Tax	Case Study	Table A-3	-	-	-	NA	-							

Source: El Dorado FY 2023-24 Adopted Budget

[1] BOS Revenues are being taken from Budget Schedule 6/Schedule 9

[2] Represents revenues dedicated to specific department functions.

These are deducted from corresponding General Fund Departments.

[3] Net Annual General Fund Revenues from Budget .

[4] Calculated in Table A.5

[5] This revenue source is not expected to be affected by the Project and therefore is not evaluated in this analysis.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-1

Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Revenue

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Item	Estimating Procedure	Project Service Population (Table A.5)	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	Year 6 Total	Year 7 Total	Project Total
General Fund Revenues										
Property Tax	Case Study									
Property Tax in Lieu of VLF	Case Study									
Property Transfer Tax	Case Study									
Sales and Use Tax	Case Study									
Transient Occupancy Tax	[5]									
Other Taxes	[5]									
Prop. 172 Public Safety Sales Tax	Case Study									
Licenses, Permits and Franchises	Unincorp. Co. Persons Served	1,453	\$ 4,481	\$ 4,481	\$ 4,481	\$ 4,269	\$ -	\$ -	\$ -	\$ 17,711
Fine, Forfeitures, & Penalties	Countywide Persons Served	1,453	\$ 1,493	\$ 1,493	\$ 1,493	\$ 1,423	\$ -	\$ -	\$ -	\$ 5,902
Use of Money & Property	[5]									
Charges for Services	Countywide Persons Served	1,453	\$ 14,496	\$ 14,496	\$ 14,496	\$ 13,811	\$ -	\$ -	\$ -	\$ 57,300
Intergovernmental Revenues	[5]									
Miscellaneous Revenues	[5]									
Operating Transfers In	[5]									
Subtotal General Fund Revenues		1,453	\$ 20,470	\$ 20,470	\$ 20,470	\$ 19,503	\$ -	\$ -	\$ -	\$ 80,913
Fund Balance Appropriation	[5]									
Total General Fund Revenues		1,453	\$ 20,470	\$ 20,470	\$ 20,470	\$ 19,503	\$ -	\$ -	\$ -	\$ 80,913
Road Fund Revenues										
Taxes	[5]									
Licenses, Permits and Franchise Fees	Countywide Persons Served	1,453	\$ 1,639	\$ 1,639	\$ 1,639	\$ 1,561	\$ -	\$ -	\$ -	\$ 6,478
Charges for Service	[5]									
Use of Money and Property	[5]									
State Highway Users (Gas) Tax	Unincorp. Co. Per Capita	1,453	\$ 22,111	\$ 22,111	\$ 22,111	\$ 21,066	\$ -	\$ -	\$ -	\$ 87,399
Intergovernmental	[5]									
Miscellaneous Revenues	[5]									
Road District Tax	Case Study									
Operating Transfer In	[5]									
Subtotal Road Fund Revenues		1,453	\$ 23,750	\$ 23,750	\$ 23,750	\$ 22,628	\$ -	\$ -	\$ -	\$ 93,878
Fund Balance	[5]									
Total Road Fund Revenues		1,453	\$ 23,750	\$ 23,750	\$ 23,750	\$ 22,628	\$ -	\$ -	\$ -	\$ 93,878
Additional Fund Revenues										
Road District Tax	Case Study									

Source: El Dorado FY 2023-24 Adopted Budget

- [1] BOS Revenues are being taken from Budget Schedule 6/Schedule 9
[2] Represents revenues dedicated to specific department functions. These are deducted from corresponding General Fund Departments.
[3] Net Annual General Fund Revenues from Budget .
[4] Calculated in Table A.5
[5] This revenue source is not expected to be affected by the Project and therefore is not evaluated in this analysis.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

DRAFT

Table A-2a
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Expenditures

Function/Category	Estimating Procedure	FY 2023-24 BOS Adopted Expenditures [1]	Non General Fund / Offsetting Revenue See Table A-2b	FY 2023-24 Net County Expenditures	Population or Persons Served [2]	FY 2020-21 Avg. Cost	Adjust Factor [10]	Adjusted Avg. Cost	Year 1 Service Population (Table A.5)	Year 2 Service Population (Table A.5)	Year 3 Service Population (Table A.5)	Year 4 Service Population (Table A.5)	Year 5 Service Population (Table A.5)	Year 6 Service Population (Table A.5)	Year 7 Service Population (Table A.5)
General Fund Expenditures															
General Government															
Legislative and Administrative [3]	Countywide Persons Served	\$ 7,562,296	\$ 1,390,451	\$ 6,171,845	224,281	\$ 27.52	0.75	\$ 20.64	368	368	368	350	-	-	-
Finance [4]	Countywide Persons Served	\$ 14,124,665	\$ 700,760	\$ 13,423,905	224,281	\$ 59.85	0.75	\$ 44.89	368	368	368	350	-	-	-
County Counsel	Countywide Persons Served	\$ 4,175,413	\$ -	\$ 4,175,413	224,281	\$ 18.62	0.75	\$ 13.96	368	368	368	350	-	-	-
Human Resources	Countywide Persons Served	\$ 2,921,781	\$ -	\$ 2,921,781	224,281	\$ 13.03	1.00	\$ 13.03	368	368	368	350	-	-	-
Other General [5]	Countywide Persons Served	\$ 52,827,062	\$ 7,471,872	\$ 45,355,190	224,281	\$ 202.23	1.00	\$ 202.23	368	368	368	350	-	-	-
General Government Total		\$ 81,611,217	\$ 9,563,083	\$ 72,048,134	224,281	\$ 321.24		\$ 294.74	368	368	368	350	-	-	-
Public Protection (Serving Countywide Res)															
Judicial [6]	Countywide Residents	\$ 29,401,713	\$ 10,822,910	\$ 18,578,803	187,727	\$ 98.97	1.00	\$ 98.97	368	368	368	350	-	-	-
Detention & Correction [7]	Countywide Residents	\$ 56,303,143	\$ 31,627,104	\$ 24,676,039	187,727	\$ 131.45	1.00	\$ 131.45	368	368	368	350	-	-	-
Probation	Countywide Residents	\$ 23,531,208	\$ 10,068,749	\$ 13,462,459	187,727	\$ 71.71	1.00	\$ 71.71	368	368	368	350	-	-	-
Recorder/Clerk	Countywide Residents	\$ 1,663,695	\$ 969,000	\$ 694,695	187,727	\$ 3.70	1.00	\$ 3.70	368	368	368	350	-	-	-
Public Protection Total		\$ 110,899,759	\$ 53,487,763	\$ 57,411,996	187,727	\$ 305.83	1.00	\$ 305.83	368	368	368	350	-	-	-
Public Protection (Serving Countywide Residents)															
Protection Inspection & Other [8]	Countywide Residents	\$ 29,004,948	\$ 5,561,160	\$ 23,443,788	187,727	\$ 124.88	1.00	\$ 124.88	368	368	368	350	-	-	-
Public Protection Total		\$ 29,004,948	\$ 5,561,160	\$ 23,443,788	187,727	\$ 124.88	1.00	\$ 124.88	368	368	368	350	-	-	-
Public Protection (Sheriff Patrol - Unincorporated County Only)															
Sheriff / Police Protection [9]	Unincorp. Co. Persons Served	\$ 69,002,581	\$ 21,158,265	\$ 47,844,316	180,482	\$ 265.09	1.00	\$ 265.09	368	368	368	350	-	-	-
Public Protection Total		\$ 69,002,581	\$ 21,158,265	\$ 47,844,316	180,482	\$ 265.09	1.00	\$ 265.09	368	368	368	350	-	-	-
Health and Sanitation															
Health/Environ Mgmt	Countywide Persons Served	\$ 5,738,309	\$ 2,783,970	\$ 2,954,339	224,281	\$ 13.17	1.00	\$ 13.17	368	368	368	350	-	-	-
Health and Sanitation Total		\$ 5,738,309	\$ 2,783,970	\$ 2,954,339	224,281	\$ 13.17	1.00	\$ 13.17	368	368	368	350	-	-	-
Public Assistance															
Veterans Services	Countywide Residents	\$ 880,872	\$ 133,584	\$ 747,288	187,727	\$ 3.98	1.00	\$ 3.98	368	368	368	350	-	-	-
Social Services	Countywide Residents	\$ 74,095,487	\$ 70,236,356	\$ 3,859,131	187,727	\$ 20.56	1.00	\$ 20.56	368	368	368	350	-	-	-
Public Assistance Total		\$ 74,976,359	\$ 70,369,940	\$ 4,606,419	187,727	\$ 24.54	1.00	\$ 24.54	368	368	368	350	-	-	-
Education															
Library	Countywide Residents	\$ 6,385,833	\$ 3,042,727	\$ 3,343,106	187,727	\$ 17.81	1.00	\$ 17.81	368	368	368	350	-	-	-
Education Total		\$ 6,385,833	\$ 3,042,727	\$ 3,343,106	187,727	\$ 17.81	1.00	\$ 17.81	368	368	368	350	-	-	-
Non-Departmental and General Fund Contributions [11]															
Non-Departmental Costs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Community Services for County's Aging Programs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations for Contingency	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Not Included in FY 2023-24 Budget [12]															
GF Share of CalPERS employer costs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety Facility Loan Payments	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-
Jail Expansion increased operating costs	Countywide Persons Served	\$ 1,500,000	\$ -	\$ 1,500,000	-	-	-	-	-	-	-	-	-	-	-
Non-Departmental and General Fund Contributions Total		\$ 1,500,000	\$ -	\$ 1,500,000	224,281	\$ 6.69	1.00	\$ 6.69	368	368	368	350	-	-	-
Subtotal General Fund Expenditures															
		\$ 379,119,006	\$ 165,966,908	\$ 213,152,098	-	-	-	\$ 579.70	368	368	368	350	-	-	-
								\$ 473.06	368	368	368	350	-	-	-
Charges in Reserves															
Total General Fund Expenditures		\$ 379,119,006	\$ 165,966,908	\$ 213,152,098	-	-	-	\$ 579.70	368	368	368	350	-	-	-
								\$ 473.06	368	368	368	350	-	-	-
								\$ 1,052.75							
Road Fund Expenditures															
	Countywide Persons Served	\$ 143,709,421	\$ 133,907,075	\$ 9,802,346	224,281	\$ 43.71	1.00	\$ 43.71	368	368	368	350	-	-	-

Source: El Dorado County FY 2023-24 Adopted Budget

- Notes:
- [1] BOS expenditures are being taken from Budget Schedule 6/Schedule 9
- [2] Calculated in Table A.5.
- [3] Includes Boards of Supervisors & Administration.
- [4] Includes Auditor-Controller, Treasurer-Tax Collector & Assessor.
- [5] Includes Central Services, Information Technology, Elections, Surveyor, Development Services, Parks/Trails, Engineer & HHS Admin.
- [6] Includes Superior Court, Grand Jury, District Attorney, Public Defender, Child Support Services.
- [7] Includes Public Protection expenditures that serve the entire countywide population. Assume to include Custody, Bailiff, Commissary, Board of Corrections, Custody Services & SLESF - Jail.
- [8] Includes Agricultural Commissioner, Planning & Building, Animal Services & Public Guardian.
- [9] Includes Sheriff (Budget Unit 24) expenditures that serve the entire unincorporated population.
- [10] This analysis applies an efficiency factor of 75% to general government expenditure multipliers. This factor assumes that economies of scale are realized within these department functions that lessen the incremental costs of serving new growth (residents and persons served).
- [11] All FIAs will include expenses associated with non-department costs and General Fund Contributions to programs that may be affected by new development. Net county expenditures to be evaluated in this FIA have been specified in the County's Draft General Guidelines for Fiscal Impact Analysis dated February 18, 2015, with updates for fiscal year 2023-24.
- [12] Expenses not included in the 2023-24 budget, but anticipated to be recurring expenses going forward.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

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Table A-2a
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Expenditures

Function/Category	Estimating Procedure	Project Service Population (Table A.5)	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	Year 6 Total	Year 7 Total	Project Total
General Fund Expenditures										
General Government										
Legislative and Administrative [3]	Countywide Persons Served	1453	\$ 7,586	\$ 7,586	\$ 7,586	\$ 7,228	\$ -	\$ -	\$ -	\$ 29,987
Finance [4]	Countywide Persons Served	1453	\$ 16,500	\$ 16,500	\$ 16,500	\$ 15,721	\$ -	\$ -	\$ -	\$ 65,222
County Counsel	Countywide Persons Served	1453	\$ 5,132	\$ 5,132	\$ 5,132	\$ 4,890	\$ -	\$ -	\$ -	\$ 20,287
Human Resources	Countywide Persons Served	1453	\$ 4,789	\$ 4,789	\$ 4,789	\$ 4,562	\$ -	\$ -	\$ -	\$ 18,928
Other General [5]	Countywide Persons Served	1453	\$ 74,333	\$ 74,333	\$ 74,333	\$ 70,821	\$ -	\$ -	\$ -	\$ 293,819
General Government Total		1453	\$ 108,340	\$ 108,340	\$ 108,340	\$ 103,222	\$ -	\$ -	\$ -	\$ 428,242
Public Protection (Serving Countywide Res)										
Judicial [6]	Countywide Residents	1453	\$ 36,378	\$ 36,378	\$ 36,378	\$ 34,659	\$ -	\$ -	\$ -	\$ 143,792
Detention & Correction [7]	Countywide Residents	1453	\$ 48,316	\$ 48,316	\$ 48,316	\$ 46,034	\$ -	\$ -	\$ -	\$ 190,982
Probation	Countywide Residents	1453	\$ 26,360	\$ 26,360	\$ 26,360	\$ 25,114	\$ -	\$ -	\$ -	\$ 104,194
Recorder/Clerk	Countywide Residents	1453	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,296	\$ -	\$ -	\$ -	\$ 5,377
Public Protection Total		1453	\$ 112,414	\$ 112,414	\$ 112,414	\$ 107,103	\$ -	\$ -	\$ -	\$ 444,345
Public Protection (Serving Countywide Residents)										
Protection Inspection & Other [8]	Countywide Residents	1453	\$ 45,904	\$ 45,904	\$ 45,904	\$ 43,735	\$ -	\$ -	\$ -	\$ 181,445
Public Protection Total		1453	\$ 45,904	\$ 45,904	\$ 45,904	\$ 43,735	\$ -	\$ -	\$ -	\$ 181,445
Public Protection (Sheriff Patrol - Unincorporated County Only)										
Sheriff / Police Protection [9]	Unincorp. Co. Persons Served	1453	\$ 97,441	\$ 97,441	\$ 97,441	\$ 92,838	\$ -	\$ -	\$ -	\$ 385,161
Public Protection Total		1453	\$ 97,441	\$ 97,441	\$ 97,441	\$ 92,838	\$ -	\$ -	\$ -	\$ 385,161
Health and Sanitation										
Health/Environ Mgmt	Countywide Persons Served	1453	\$ 4,842	\$ 4,842	\$ 4,842	\$ 4,613	\$ -	\$ -	\$ -	\$ 19,139
Health and Sanitation Total		1453	\$ 4,842	\$ 4,842	\$ 4,842	\$ 4,613	\$ -	\$ -	\$ -	\$ 19,139
Public Assistance										
Veterans Services	Countywide Residents	1453	\$ 1,463	\$ 1,463	\$ 1,463	\$ 1,394	\$ -	\$ -	\$ -	\$ 5,784
Social Services	Countywide Residents	1453	\$ 7,556	\$ 7,556	\$ 7,556	\$ 7,199	\$ -	\$ -	\$ -	\$ 29,868
Public Assistance Total		1453	\$ 9,019	\$ 9,019	\$ 9,019	\$ 8,593	\$ -	\$ -	\$ -	\$ 35,652
Education										
Library	Countywide Residents	1453	\$ 6,546	\$ 6,546	\$ 6,546	\$ 6,237	\$ -	\$ -	\$ -	\$ 25,874
Education Total		1453	\$ 6,546	\$ 6,546	\$ 6,546	\$ 6,237	\$ -	\$ -	\$ -	\$ 25,874
Non-Departmental and General Fund Contributions [11]										
Non-Departmental Costs	Countywide Persons Served									
Community Services for County's Aging Programs	Countywide Persons Served									
Appropriations for Contingency	Countywide Persons Served									
Not Included in FY 2023-24 Budget [12]										
GF Share of CalPERS employer costs	Countywide Persons Served									
Public Safety Facility Loan Payments	Countywide Persons Served									
Jail Expansion increased operating costs	Countywide Persons Served									
Non-Departmental and General Fund Contributions Total		1453	\$ 2,458	\$ 2,458	\$ 2,458	\$ 2,342	\$ -	\$ -	\$ -	\$ 9,717
Subtotal General Fund Expenditures										
		1453	\$ 213,082	\$ 213,082	\$ 213,082	\$ 203,015	\$ -	\$ -	\$ -	\$ 842,260
		1453	\$ 173,883	\$ 173,883	\$ 173,883	\$ 165,668	\$ -	\$ -	\$ -	\$ 687,317
			\$ 386,965	\$ 386,965	\$ 386,965	\$ 368,682	\$ -	\$ -	\$ -	\$ 1,529,576
Charges in Reserves										
Total General Fund Expenditures		1453	\$ 213,082	\$ 213,082	\$ 213,082	\$ 203,015	\$ -	\$ -	\$ -	\$ 842,260
		1453	\$ 173,883	\$ 173,883	\$ 173,883	\$ 165,668	\$ -	\$ -	\$ -	\$ 687,317
			\$ 386,965	\$ 386,965	\$ 386,965	\$ 368,682	\$ -	\$ -	\$ -	\$ 1,529,576
Road Fund Expenditures										
	Countywide Persons Served	1453	\$ 16,065	\$ 16,065	\$ 16,065	\$ 15,306	\$ -	\$ -	\$ -	\$ 63,501

Source: El Dorado County FY 2023-24 Adopted Budget

Notes:

[1] BOS expenditures are being taken from Budget Schedule 6/Schedule 9

[2] Calculated in Table A.5.

[3] Includes Boards of Supervisors & Administration.

[4] Includes Auditor-Controller, Treasurer-Tax Collector & Assessor.

[5] Includes Central Services, Information Technology, Elections, Surveyor, Development Services.

[6] Includes Superior Court, Grand Jury, District Attorney, Public Defender, Child Support Services

[7] Includes Public Protection expenditures that serve the entire countywide population. Assume

[8] Includes Agricultural Commissioner, Planning & Building, Animal Services & Public Guardian.

[9] Includes Sheriff (Budget Unit 24) expenditures that serve the entire unincorporated population

[10] This analysis applies an efficiency factor of 75% to general government expenditure multiple department functions that lessen the incremental costs of serving new growth (residents and per

[11] All FIAs will include expenses associated with non-department costs and General Fund Control Net county expenditures to be evaluated in this FIA have been specified in the County's Draft Gen with updates for fiscal year 2023-24.

[12] Expenses not included in the 2023-24 budget, but anticipated to be recurring expenses going

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A-2b
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 General Fund Expenditures Breakdown

			Revenue Sources													
Function/Category	Budget Unit	FY 2023-24 BOS Adopted Expenditures	Property Taxes	Property Transfer Tax	Hotel/Motel Occupancy Tax	License, Permits & Franchises	Fines, Forfeitures & Penalties	Charges for Services	Use of Money & Property	Misc Revenue	Other Financing Sources	Revenue from Other Gov Agencies	Intergovernmental Revenue - State Other	Intergovernmental Revenue - State Prop 172	Intergovernmental Revenue - Federal	Offsetting Revenue Table A.2a
			A	B	C	D	E	F	G	H	I	J	K	L	M	N = C+G+H+J+K+M
General Fund Expenditures																
General Government																
Legislative and Administrative	01 - Board of Supervisors	\$ 2,390,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ 1,800
Legislative and Administrative	02 - Chief Administrative Office	\$ 5,171,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 1,000	\$ -	\$ 66,883	\$ -	\$ 1,270,768	\$ 1,388,651
		\$ 7,562,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ 50,000	\$ 2,800	\$ -	\$ 66,883	\$ -	\$ 1,270,768	\$ 1,390,451
Finance	03 - Auditor-Controller	\$ 5,262,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,200	\$ -	\$ -	\$ 38,824	\$ -	\$ -	\$ -	\$ -	\$ 38,824
Finance	04 - Treasurer/Tax Collector	\$ 3,402,406	\$ -	\$ -	\$ -	\$ 590,000	\$ 226,000	\$ 919,507	\$ -	\$ 262,560	\$ 140,252	\$ -	\$ -	\$ -	\$ -	\$ 402,812
Finance	05 - Assessor	\$ 5,459,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ -	\$ 15,000	\$ 244,124	\$ -	\$ -	\$ -	\$ -	\$ 259,124
		\$ 14,124,665	\$ -	\$ -	\$ -	\$ 590,000	\$ 226,000	\$ 1,636,707	\$ -	\$ 277,560	\$ 423,200	\$ -	\$ -	\$ -	\$ -	\$ 700,760
County Counsel	07 - County Counsel	\$ 4,175,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 4,175,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel	08 - Human Resources	\$ 2,921,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 2,921,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other General	06 - Central Services	\$ 16,256,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,844	\$ 23,500	\$ -	\$ 429,169	\$ -	\$ 54,094	\$ -	\$ -	\$ 506,763
	10 -Information Technologies	\$ 13,934,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	14 - Parks/River/Trails	\$ 10,351,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 4,034,437	\$ -	\$ 1,360,872	\$ -	\$ 9,200	\$ 5,404,509
	19 -Elections	\$ 2,996,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 635,600	\$ -	\$ 1,500	\$ 637,100
	30 - Surveyor	\$ 2,022,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	35 - CDS Admin & Finance	\$ 398,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000
	36 - Transportation	\$ 1,906,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 869,491	\$ -	\$ 2,000	\$ 902,500	\$ -	\$ -	\$ -	\$ -	\$ 904,500
	50 - HHSA Administration	\$ 4,960,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,743,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 52,827,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,405,148	\$ 23,500	\$ 21,000	\$ 5,366,106	\$ -	\$ 2,050,566	\$ -	\$ 10,700	\$ 7,471,872
Public Protection																
Judicial	20 - Alternate Public Defender	\$ 1,942,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500
	21 - Grand Jury	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	22 - District Attorney	\$ 16,481,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 20,050	\$ -	\$ 1,000	\$ 879,505	\$ -	\$ 2,426,895	\$ -	\$ 4,808,511
	23 - Public Defender	\$ 6,288,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 349,992	\$ -	\$ 800,255	\$ -	\$ 1,372,247
	40 - Child Support Services	\$ 4,629,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,572,381	\$ -	\$ 3,052,271	\$ 4,624,652
		\$ 29,401,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 40,050	\$ -	\$ 1,000	\$ 1,246,997	\$ -	\$ 4,799,531	\$ -	\$ 10,822,910
Detention & Correction	24 - Sheriff	\$ 56,303,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,000	\$ -	\$ 5,000	\$ 6,507,104	\$ -	\$ 25,040,000	\$ -	\$ 75,000	\$ 31,627,104
		\$ 56,303,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,000	\$ -	\$ 5,000	\$ 6,507,104	\$ -	\$ 25,040,000	\$ -	\$ 75,000	\$ 31,627,104
Probation	25 - Probation	\$ 23,531,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 500	\$ 6,870,824	\$ -	\$ 3,077,425	\$ -	\$ 120,000	\$ 10,068,749
		\$ 23,531,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 500	\$ 6,870,824	\$ -	\$ 3,077,425	\$ -	\$ 120,000	\$ 10,068,749
Recorder/Clerk	18 - Recorder/Clerk	\$ 1,663,695	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 665,000	\$ -	\$ 200,000	\$ 769,000	\$ -	\$ -	\$ -	\$ -	\$ 969,000
		\$ 1,663,695	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 665,000	\$ -	\$ 200,000	\$ 769,000	\$ -	\$ -	\$ -	\$ -	\$ 969,000
Public Protection																
Protection Inspection	31 - Agricultural Commissioner	\$ 2,180,814	\$ -	\$ -	\$ -	\$ 126,000	\$ -	\$ 23,703	\$ 200	\$ 250	\$ -	\$ 71,148	\$ 831,403	\$ -	\$ 49,223	\$ 952,224
Protection Inspection	37 - Planning & Building	\$ 20,093,364	\$ -	\$ -	\$ -	\$ 8,731,500	\$ -	\$ 2,521,762	\$ -	\$ 63,500	\$ 1,999,000	\$ -	\$ 885,000	\$ -	\$ -	\$ 2,947,500
Protection Inspection	55 - Animal Services	\$ 4,437,633	\$ -	\$ -	\$ -	\$ 226,500	\$ 11,000	\$ 170,600	\$ -	\$ 11,000	\$ 457,443	\$ 981,703	\$ -	\$ -	\$ 131,290	\$ 1,581,436
Protection Inspection	56 - Public Guardian	\$ 2,293,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 80,000
		\$ 29,004,948	\$ -	\$ -	\$ -	\$ 9,084,000	\$ 11,000	\$ 2,796,065	\$ 200	\$ 124,750	\$ 2,456,443	\$ 1,052,851	\$ 1,716,403	\$ -	\$ 210,513	\$ 5,561,160
Sheriff / Police Protection	24 - Sheriff	\$ 69,002,581	\$ 166,686	\$ -	\$ -	\$ 282,500	\$ 50,000	\$ 607,000	\$ -	\$ 21,000	\$ 5,026,100	\$ 500,000	\$ 14,264,165	\$ -	\$ 1,347,000	\$ 21,158,265
		\$ 69,002,581	\$ 166,686	\$ -	\$ -	\$ 282,500	\$ 50,000	\$ 607,000	\$ -	\$ 21,000	\$ 5,026,100	\$ 500,000	\$ 14,264,165	\$ -	\$ 1,347,000	\$ 21,158,265
Health and Sanitation																
Environmental Mgmt	38 - Environmental Management	\$ 2,945,436	\$ -	\$ -	\$ -	\$ 1,314,770	\$ -	\$ 1,241,124	\$ -	\$ 600	\$ 388,942	\$ -	\$ -	\$ -	\$ -	\$ 389,542
Health & Sanitation	12 - EMS Administration	\$ 2,792,873	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 250	\$ 2,394,178	\$ -	\$ -	\$ -	\$ -	\$ 2,394,428
		\$ 5,738,309	\$ -	\$ -	\$ -	\$ 1,334,770	\$ -	\$ 1,241,124	\$ -	\$ 850	\$ 2,783,120	\$ -	\$ -	\$ -	\$ -	\$ 2,783,970
Public Assistance																
Veterans Affairs	42 - Veterans Affairs	\$ 880,872								\$ -	\$ 56,384	\$ -	\$ 73,000	\$ -	\$ 4,200	\$ 133,584
Administration	51 - Social Services	\$ 74,095,487						\$ -	\$ -	\$ 505,050	\$ 28,787,288	\$ 15,000	\$ 12,310,670	\$ -	\$ 28,618,348	\$ 70,236,356
		\$ 74,976,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,050	\$ 28,843,672	\$ 15,000	\$ 12,383,670	\$ -	\$ 28,622,548	\$ 70,369,940
Education																
Library	43 - Library	\$ 6,385,833						\$ 100,600	\$ -	\$ 117,502	\$ 1,861,960	\$ -	\$ 1,063,265	\$ -	\$ -	\$ 3,042,727
		\$ 6,385,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,600	\$ -	\$ 117,502	\$ 1,861,960	\$ -	\$ 1,063,265	\$ -	\$ -	\$ 3,042,727
Road Fund	36 - Transportation	\$ 143,709,421	\$ 318,723			\$ 1,000,000		\$ 2,350,135	\$ 148,627	\$ 206,000	\$ 50,012,591	\$ -	\$ 23,912,934	\$ 59,626,923	\$ 133,907,075	

Source: El Dorado County FY 2023-24 Adopted Budget

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A-3
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 Case Study Analysis - Property Tax

Land Use Assumptions and Estimated Valuation											
Item	Build Out Units	Price Per Unit	Year 1 Valuation	Year 2 Valuation	Year 3 Valuation	Year 4 Valuation	Year 5 Valuation	Year 6 Valuation	Year 7 Valuation	Total Valuation	
Residential											
Conventional											
Single Family - 55 x 105 (Single Family Low Density)	150	\$ 1,200,000	\$ 45,600,000	\$ 45,600,000	\$ 45,600,000	\$ 43,200,000	\$ -	\$ -	\$ -	\$ 180,000,000	
Active Adult											
Single Family - 65 x 105 (Single Family Low Density)	88	\$ 1,200,000	\$ 26,400,000	\$ 26,400,000	\$ 26,400,000	\$ 26,400,000	\$ -	\$ -	\$ -	\$ 105,600,000	
Single Family - 55 x 105 (Single Family Low Density)	153	\$ 910,000	\$ 35,490,000	\$ 35,490,000	\$ 35,490,000	\$ 32,760,000	\$ -	\$ -	\$ -	\$ 139,230,000	
Single Family - 45 x 105 (Single Family Low Density)	223	\$ 798,000	\$ 44,688,000	\$ 44,688,000	\$ 44,688,000	\$ 43,890,000	\$ -	\$ -	\$ -	\$ 177,954,000	
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	149	\$ 703,000	\$ 26,714,000	\$ 26,714,000	\$ 26,714,000	\$ 24,605,000	\$ -	\$ -	\$ -	\$ 104,747,000	
Total	763		\$ 178,892,000	\$ 178,892,000	\$ 178,892,000	\$ 170,855,000	\$ -	\$ -	\$ -	\$ 707,531,000	
			\$ 178,892,000	\$ 178,892,000	\$ 178,892,000	\$ 170,855,000	\$ -	\$ -	\$ -	\$ 707,531,000	
A. Estimated Annual Property Tax Case Study											
Basic Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Total Residential Secured Property Tax			\$1,788,920	\$1,788,920	\$1,788,920	\$1,708,550	\$0	\$0	\$0	\$7,075,310	
Total Non-Residential Secured Property Tax			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Percent Allocated to County General Fund			21.42%	21.42%	21.42%	21.42%	21.42%	21.42%	21.42%	21.42%	
Annual Property Tax Allocated to County General Fund			\$383,201	\$383,201	\$383,201	\$365,986	\$0	\$0	\$0	\$1,515,590	
Unsecured Property Tax											
Residential (1.0%)	1%		\$3,832	\$3,832	\$3,832	\$3,660	\$0	\$0	\$0	\$15,156	
			\$387,033	\$387,033	\$387,033	\$369,645	\$0	\$0	\$0	\$1,530,746	
B. Estimated Document Transfer Tax Case Study											
Conventional											
Single Family - 55 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Active Adult											
Single Family - 65 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 55 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 45 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Estimated Assessed Valuation Turnover Amount			\$ 25,581,556	\$ 25,581,556	\$ 25,581,556	\$ 24,432,265	\$ -	\$ -	\$ -	\$ 101,176,933	
Rate per \$1,000 of Assessed Value (\$1.1/1000)			0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	
Total Estimate Property Transfer Tax			\$ 28,140	\$ 28,140	\$ 28,140	\$ 26,875	\$ -	\$ -	\$ -	\$ 111,295	
C. Estimated Property Tax in Lieu of VLF Case Study											
FY 2023-24 El Dorado County Assessed Valuation [1]			\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	
Assessed Valuation of Project			\$ 178,892,000	\$ 178,892,000	\$ 178,892,000	\$ 170,855,000	\$ -	\$ -	\$ -	\$ 707,531,000	
Total Assessed Value			\$ 44,340,320,916	\$ 44,340,320,916	\$ 44,340,320,916	\$ 44,332,283,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,868,959,916	
Percent Change in Assessed Value			0.41%	0.41%	0.41%	0.39%	0.00%	0.00%	0.00%	1.60%	
Total FY 2023-24 Property Tax in Lieu of VLF Adopted Revenue [2]			\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	
Estimated Increase in Property Tax in Lieu of VLF			\$ 111,404	\$ 111,404	\$ 111,404	\$ 106,399	\$ -	\$ -	\$ -	\$ 440,611	
D. Estimated Road District Tax											
Property Tax Revenue (1% of Assessed Value)			\$ 1,788,920	\$ 1,788,920	\$ 1,788,920	\$ 1,708,550	\$ -	\$ -	\$ -	\$ 7,075,310	
County Road District Tax Rate (Post ERAF)			2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	
Estimated County Road District Tax Revenue			\$ 49,837	\$ 49,837	\$ 49,837	\$ 47,598	\$ -	\$ -	\$ -	\$ 197,109	

Notes:
 [1] Total FY 2023-24 secured value for El Dorado County per Auditor's Office.
 [2] El Dorado County FY 2023-24 Adopted Budget.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A- 4
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 Case Study Analysis - Sales Tax

Average Income and Retail Expenditures for Residential Units (2023\$)										
		Household Income and Retail Expenditures								
Residential Land Use	Assumption									Total Annual Mortgage, Ins., & Tax Payments [2]
										Estimated Household Income [3]
Average Household Income		Avg. Home Value [1]								
Conventional										
Single Family - 55 x 105 (Single Family Low Density)	\$ 1,200,000									\$ 88,943 \$ 222,357
Active Adult										
Single Family - 65 x 105 (Single Family Low Density)	\$ 1,200,000									\$ 88,943 \$ 222,357
Single Family - 55 x 105 (Single Family Low Density)	\$ 910,000									\$ 67,448 \$ 168,621
Single Family - 45 x 105 (Single Family Low Density)	\$ 798,000									\$ 59,147 \$ 147,868
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	\$ 703,000									\$ 52,106 \$ 130,264
Average Retail Expenditures [4]		Taxable Exp. As % of Income								Average Retail Expenditures
Conventional										
Single Family - 55 x 105 (Single Family Low Density)	22%									\$ 48,919
Active Adult										
Single Family - 65 x 105 (Single Family Low Density)	20%									\$ 44,471
Single Family - 55 x 105 (Single Family Low Density)	20%									\$ 33,724
Single Family - 45 x 105 (Single Family Low Density)	20%									\$ 29,574
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	20%									\$ 26,053
Total Retail Expenditures (Occupied)		Vacancy Factor	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Units
Conventional										
Single Family - 55 x 105 (Single Family Low Density)	5.00%	36	36	36	34	0	0	0		143 \$ 6,970,904
Active Adult										
Single Family - 65 x 105 (Single Family Low Density)	5.00%	21	21	21	21	0	0	0	84	\$ 3,717,816
Single Family - 55 x 105 (Single Family Low Density)	5.00%	37	37	37	34	0	0	0	145	\$ 4,901,813
Single Family - 45 x 105 (Single Family Low Density)	5.00%	53	53	53	52	0	0	0	212	\$ 6,265,153
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	5.00%	36	36	36	33	0	0	0	142	\$ 3,687,784
Total		183	183	183	175	0	0	0	725	\$25,543,470
Taxable Sales from New Households										
Est. Retail Capture Rate within Unincorp. El Dorado County [5]		65%	65%	65%	65%	65%	65%	65%	65%	65%
Total Taxable Sales from New Households		\$ 4,198,167	\$ 4,198,167	\$ 4,198,167	\$ 4,008,754	\$ -	\$ -	\$ -		\$ 16,603,255
Taxable Sales from Employees										
Employees		-	-	-	-	-	-	-	-	-
Taxable Sales from Employees	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Employee Taxable Sales	75%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Est. Retail Capture Rate within Unincorp. El Dorado County [5]		65%	65%	65%	65%	65%	65%	65%	65%	65%
Total Taxable Sales from New Employees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Estimated Tax Revenue										
										Percentage of Annual Taxable Sales
F. Estimated Sales Tax Revenue		1.00%	\$41,982	\$41,982	\$41,982	\$40,088	\$0	\$0	\$0	1.00%
G. Estimated Prop 172 Public Safety Sales Tax Revenue										
Gross Prop 172 Public Safety Sales Tax Revenue	0.50%	\$20,991	\$20,991	\$20,991	\$20,044	\$0	\$0	\$0	0.50%	\$83,016
El Dorado County Allocation [6]		\$19,626	\$19,626	\$19,626	\$18,741	\$0	\$0	\$0		\$77,620

Notes:

- [1] Estimated home values based on market study performed by the Gregory Group and Developer estimates.
 [2] Based on a 6.0%, 30 year fixed rate mortgage with a 20% down payment and 2% for annual taxes and insurance.
 [3] Assumes mortgage lending guidelines allow no more than 40% of income dedicated to mortgage payments, taxes, and insurance.
 [4] Average retail expenditures per household used to estimate annual sales tax revenue.
 [5] A factor of 65% was used to estimate retail capture rate within unincorporated El Dorado County to be consistent with other El Dorado County FIAs.
 [6] According to El Dorado County, the County receives 93.5% of all Prop. 172 Sales Tax revenues generated in the County.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-5
Creekside Village Specific Plan
Fiscal Impact Analysis
General Assumptions

Item	Assumption							
General Assumptions								
Base Fiscal Year [1]	FY 2023-24							
Property Turnover Rate (% per year) [2]								
Conventional								
Single Family - 55 x 105 (Single Family Low Density)	14.30%							
Active Adult								
Single Family - 65 x 105 (Single Family Low Density)	14.30%							
Single Family - 55 x 105 (Single Family Low Density)	14.30%							
Single Family - 45 x 105 (Single Family Low Density)	14.30%							
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	14.30%							
Neighborhood Commercial	6.67%							
Vacancy Rate								
Residential	5.00%							
Neighborhood Commercial	10.00%							
Taxable Sales per BSF - Neighborhood Commercial								
	\$	300.00						
Buildout Units								
Project Phasing (4 per month)								
Residential								
Conventional								
Single Family - 55 x 105 (Single Family Low Density)	38	38	38	36				150
Active Adult								
Single Family - 65 x 105 (Single Family Low Density)	22	22	22	22				88
Single Family - 55 x 105 (Single Family Low Density)	39	39	39	36				153
Single Family - 45 x 105 (Single Family Low Density)	56	56	56	55				223
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	38	38	38	35				149
Total	193	193	193	184	0	0	0	763
Non-Residential								
	-	-	-	-	-	-	-	-
Persons per Dwelling Unit [2]								
Conventional								
Single Family - 55 x 105 (Single Family Low Density)	2.84	108	108	108	102	0	0	426
Active Adult								
Single Family - 65 x 105 (Single Family Low Density)	1.80	40	40	40	40	0	0	158
Single Family - 55 x 105 (Single Family Low Density)	1.80	70	70	70	65	0	0	275
Single Family - 45 x 105 (Single Family Low Density)	1.80	101	101	101	99	0	0	401
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	1.80	68	68	68	63	0	0	268
Total		387	387	387	369	0	0	1,528
Employee / BSF								
800	0	0	0	0	0	0	0	-
Non-Residential								
Persons per Dwelling Unit (Occupied) [2]								
Conventional								
Single Family - 55 x 105 (Single Family Low Density)	2.84	103	103	103	97	0	0	405
Active Adult								
Single Family - 65 x 105 (Single Family Low Density)	1.80	38	38	38	38	0	0	150
Single Family - 55 x 105 (Single Family Low Density)	1.80	67	67	67	62	0	0	262
Single Family - 45 x 105 (Single Family Low Density)	1.80	96	96	96	94	0	0	381
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	1.80	65	65	65	60	0	0	255
Total		368	368	368	350	0	0	1,453
Employee / BSF								
800	0	0	0	0	0	0	0	-
Non-Residential								
Total Person Served (Residents + 50% Employees)								
	368	368	368	350	0	0	0	1,453
General Demographic Characteristics								
Total Countywide								
El Dorado County Residents [2]	187,727							
El Dorado County Employees [2]	73,107							
El Dorado County Persons Served [3]	224,281							
Unincorporated County								
El Dorado County Unincorporated Residents [2]	157,720							
El Dorado County Unincorporated Employees [2]	45,523							
El Dorado County Unincorporated Persons Served [3]	180,482							

Source: California Department of Finance

Notes:

[1] Reflects El Dorado County budget adopted by the board of Supervisors. This analysis does not reflect changes in values resulting from inflation or appreciation.

[2] Based on data provided by County consultant from California DOF for Jan 1, 2024 and Claritas.

[3] Defined as total County population plus half of total County employees.

Table A-6
Creekside Village Specific Plan
Fiscal Impact Analysis
Preliminary Property Tax Allocations

Fund/Agency	<u>Pre-ERAF Distribution</u> TRA 076-017 [1]	% of Shift to ERAF [2]	Post ERAF Distribution				
<u>Distribution of Property Tax Allocation Before Tax Sharing</u>							
				[2] Per 2023/24 County Revenue Estimates Letters.			
Taxing Entities for Analysis				Pre	ERAF	Post	ERAF %
County General Fund	29.89%	28.34%	21.42%	126,776,068	35,925,275	90,850,793	28.34%
Road District Tax	3.00%	7.14%	2.79%	9,741,202	695,874	9,045,328	7.14%
Other Taxing Industries							
Accum Capital Outlay	0.62%	25.42%	0.46%	2,679,116	680,966	1,998,150	25.42%
CSA #7	2.01%	25.64%	1.50%	6,032,782	1,546,814	4,485,968	25.64%
EDH County Wtr/Fire	20.53%	0.43%	20.44%	24,742,247	105,581	24,636,666	0.43%
Cnty Water Agency	0.98%		0.98%	4,242,155	412,111	3,830,044	9.71%
EID	6.68%	0.00%	6.68%	16,461,594		16,461,594	0.00%
Latrobe Elementary	14.81%	0.00%	14.81%	2,945,301		2,945,301	0.00%
El Dorado High	13.90%	0.00%	13.90%	41,007,509		41,007,509	0.00%
Los Rios Community	4.97%	0.00%	4.97%	16,013,383		16,013,383	0.00%
Office of Education	2.61%	0.00%	2.61%	8,787,555		8,787,555	0.00%
Subtotal Property Tax	100.00%		90.55%				
				Pre	ERAF	Post	
Educational Revenue Relief Fund (ERAF)			9.45%	488,475,996	48,511,668	439,964,328	9.93%
					39,366,621		
Total Gross Property Tax			100.00%				

Source: El Dorado County Auditor-Collector

Notes:

[1] Represents the percentage allocation of the 1% ad valorem property tax by Tax Rate Area (TRA).

[2] Based on DFA Estimates, per 2023/24 County Revenue Estimates Letters.

Table A-7
Creekside Village Specific Plan
Fiscal Impact Analysis
Fire Coverage Impact Analysis
EDH County Wtr/Fire

Fire Protection Expenditures	Note	Assumptions								
Estimated Service Population	[1]	49,617								
Persons Per Household	[1]	2.748								
Estimated Households Served		18,056								
2023/24 Budget	[2]									
Wages & Benefits		\$ 22,758,397								
Other Operating Expenditures		\$ 3,573,088								
		\$ 26,331,485								
Estimated Cost Per Household		\$ 1,458								
Estimated Fire Protection Revenues										
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7		
Estimated Allocation of 1% Ad-Valorem	[3]	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%
Property Tax Revenue (1% of Assessed Value)		\$ 1,788,920	\$ 1,788,920	\$ 1,788,920	\$ 1,708,550	\$ -	\$ -	\$ -	\$ -	\$ 7,075,310
Estimated Revenue		\$ 365,744	\$ 365,744	\$ 365,744	\$ 349,313	\$ -	\$ -	\$ -	\$ -	\$ 1,446,546
Build Out of Units		193	193	193	184	0	0	0	0	763
Estimated Revenue per Unit		\$ 1,895.05	\$ 1,895.05	\$ 1,895.05	\$ 1,898.44					\$ 1,896
General Fund Surplus/(Deficit) per Residential Unit										\$ 438

Notes:

[1] Per discussion with district staff on 2/22/24.

[2] Total salaries and operating expense budget per the 2023/24 Final Budget.

[3] Estimate based on TRA allocation, post ERAF.

Table A-8
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 County Maintenance - Case Study

Estimated Maintenance Costs															
Maintenance Item	Annual Cost														
	Sq. Ft.	Acres	Private	Public	To Maintain Per Acre	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Annual cost to Maintain	Build Out Units	Annual Cost Per Unit
Open Space (Preserve & Buffer)	1,933,947	44.40	44.40		\$ 1,500								\$ -	763	\$ -
Parks	614,196	14.10	14.10		\$ 25,094								\$ -	763	\$ -
Subtotal						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	763	\$ -

APPENDIX B

Proposition 19 Sensitivity Analysis

Creekside Village Specific Plan

Fiscal Impact Analysis

Proposition 19 Assumptions:

1. Land Use
 - a. 150 Single family Low Density (Conventional)
 - b. 373 Single Family Low Density (Active Adult)
 - c. 119 Single Family Medium Density (Active Adult)
 - d. 91 Single Family Low Density (Active Adult) – Proposition 19
 - e. 30 Single Family Medium Density (Active Adult) – Proposition 19
2. Public Agencies
 - a. County of El Dorado
 - i. Open Space Maintenance (HOA)
 - ii. Park Maintenance (HOA)
 - iii. Roadway Maintenance (County & HOA)(I)
 - b. El Dorado Hills Water/Fire
 - i. Fire Service
- (I) Royal Oaks Drive to be publicly maintained.
3. 20% of active adult units by plan type receive Proposition 19 application
4. Proposition 19 home values reduced by approximately 52% to generate \$5,000 per unit loss in property tax revenue

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table 1
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Summary

Item	Table Reference	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Annual Project Revenue/Expenditure Total
General Fund Revenues									
Property Tax	Table A-3	\$ 353,763	\$ 353,763	\$ 352,300	\$ 340,384	\$ -	\$ -	\$ -	\$ 1,400,210
Property Tax in Lieu of VLF	Table A-3	\$ 101,827	\$ 101,827	\$ 101,406	\$ 97,976	\$ -	\$ -	\$ -	\$ 403,038
Property Transfer Tax	Table A-3	\$ 25,721	\$ 25,721	\$ 25,614	\$ 24,748	\$ -	\$ -	\$ -	\$ 101,804
Sales and Use Tax	Table A-4	\$ 41,982	\$ 41,982	\$ 41,613	\$ 40,457	\$ -	\$ -	\$ -	\$ 166,033
Transient Occupancy Tax	Table A-1								
Other Taxes	Table A-1								
Prop. 172 Public Safety Sales Tax	Table A-4	\$ 19,626	\$ 19,626	\$ 19,454	\$ 18,913	\$ -	\$ -	\$ -	\$ 77,620
Licenses, Permits and Franchises	Table A-1	\$ 4,481	\$ 4,481	\$ 4,439	\$ 4,311	\$ -	\$ -	\$ -	\$ 17,711
Fine, Forfeitures, & Penalties	Table A-1	\$ 1,493	\$ 1,493	\$ 1,479	\$ 1,436	\$ -	\$ -	\$ -	\$ 5,902
Use of Money & Property	Table A-1								
Charges for Services	Table A-1	\$ 14,496	\$ 14,496	\$ 14,361	\$ 13,946	\$ -	\$ -	\$ -	\$ 57,300
Intergovernmental Revenues	Table A-1								
Miscellaneous Revenues	Table A-1								
Operating Transfers In	Table A-1								
Subtotal General Fund Revenues		\$ 563,389	\$ 563,389	\$ 560,666	\$ 542,171	\$ -	\$ -	\$ -	\$ 2,229,617
Fund Balance Appropriation	Table A-1								\$ -
Total General Fund Revenues		\$ 563,389	\$ 563,389	\$ 560,666	\$ 542,171	\$ -	\$ -	\$ -	\$ 2,229,617
General Fund Expenditures									
General Government	Table A-2	\$ 108,340	\$ 108,340	\$ 107,332	\$ 104,230	\$ -	\$ -	\$ -	\$ 428,242
Public Protection	Table A-2	\$ 112,414	\$ 112,414	\$ 111,368	\$ 108,149	\$ -	\$ -	\$ -	\$ 444,345
Public Protection - Protection Inspection	Table A-2	\$ 45,904	\$ 45,904	\$ 45,476	\$ 44,162	\$ -	\$ -	\$ -	\$ 181,445
Public Protection - Sheriff	Table A-2	\$ 97,441	\$ 97,441	\$ 96,535	\$ 93,744	\$ -	\$ -	\$ -	\$ 385,161
Health and Sanitation	Table A-2	\$ 4,842	\$ 4,842	\$ 4,797	\$ 4,658	\$ -	\$ -	\$ -	\$ 19,139
Public Assistance	Table A-2	\$ 9,019	\$ 9,019	\$ 8,936	\$ 8,677	\$ -	\$ -	\$ -	\$ 35,652
Education	Table A-2	\$ 6,546	\$ 6,546	\$ 6,485	\$ 6,298	\$ -	\$ -	\$ -	\$ 25,874
Non-Departmental and General Fund Contributions/Not Included in FY 2023-24 Budget	Table A-2	\$ 2,458	\$ 2,458	\$ 2,435	\$ 2,365	\$ -	\$ -	\$ -	\$ 9,717
Public Works - Case Study (Park & Open Space Maint)	Table A-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal General Fund Expenditures		\$ 386,965	\$ 386,965	\$ 383,364	\$ 372,283	\$ -	\$ -	\$ -	\$ 1,529,576
Charges in Reserves		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures		\$ 386,965	\$ 386,965	\$ 383,364	\$ 372,283	\$ -	\$ -	\$ -	\$ 1,529,576
General Fund Surplus/(Deficit)		\$ 176,425	\$ 176,425	\$ 177,302	\$ 169,888	\$ -	\$ -	\$ -	\$ 700,040
General Fund Surplus/(Deficit) per Residential Unit		\$ 914	\$ 914	\$ 928	\$ 913				\$ 917
CFD Special Tax Revenue (Developed & Undeveloped)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cumulative General Fund Surplus/(Deficit)		\$ 176,425	\$ 352,850	\$ 530,152	\$ 700,040	\$ 700,040	\$ 700,040	\$ 700,040	
Cumulative General Fund Surplus/(Deficit) per Residential Unit		\$ 914	\$ 914	\$ 919	\$ 917	\$ 917	\$ 917	\$ 917	

Source: El Dorado FY 2023-24 Adopted Budget

Table 2
Creekside Village Specific Plan
Fiscal Impact Analysis
Road Fund Summary

Road Fund Revenues	Table	Annual Project							
	Reference	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Revenue/Expenditure Total
Taxes	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Franchise Fees	Table A-1	\$ 1,639	\$ 1,639	\$ 1,624	\$ 1,577	\$ -	\$ -	\$ -	\$ 6,478
Charges for Service	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money and Property	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Highway Users (Gas) Tax	Table A-1	\$ 22,111	\$ 22,111	\$ 21,905	\$ 21,272	\$ -	\$ -	\$ -	\$ 87,399
Intergovernmental	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road District Tax	Table A-3	\$ 45,553	\$ 45,553	\$ 45,365	\$ 43,830	\$ -	\$ -	\$ -	\$ 180,301
Operating Transfer In	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Road Fund Revenues		\$ 69,303	\$ 69,303	\$ 68,894	\$ 66,679	\$ -	\$ -	\$ -	\$ 274,178
Fund Balance	Table A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Road Fund Revenues		\$ 69,303	\$ 69,303	\$ 68,894	\$ 66,679	\$ -	\$ -	\$ -	\$ 274,178
Road Fund Expenditures	Table A-2	\$ 16,065	\$ 16,065	\$ 15,916	\$ 15,456	\$ -	\$ -	\$ -	\$ 63,501
Road Fund Expenditures - Case Study	Table A-9	\$ -	\$ 2,882	\$ -	\$ 2,161	\$ -	\$ 2,161	\$ -	\$ 7,205
Total Road Fund Expenditures		\$ 16,065	\$ 18,947	\$ 15,916	\$ 17,617	\$ -	\$ 2,161	\$ -	\$ 70,706
Road Fund Surplus/(Deficit)		\$ 53,238	\$ 50,356	\$ 52,978	\$ 49,062	\$ -	\$ (2,161)	\$ -	\$ 203,472
Road Fund Surplus/(Deficit) per Residential Unit		\$ 275.84	\$ 260.91	\$ 277.37	\$ 263.77				\$ 267
CFD Special Tax Revenue (Developed & Undeveloped)									
Cumulative Road Fund Surplus/(Deficit)		\$ 53,238	\$ 103,594	\$ 156,572	\$ 205,634	\$ 205,634	\$ 203,472	\$ 203,472	
Cumulative Road Fund Surplus/(Deficit) per Residential Unit		\$ 276	\$ 268	\$ 271	\$ 270	\$ 270	\$ 267	\$ 267	

Source: El Dorado FY 2023-24 Adopted Budget

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-1

Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Revenue

DRAFT

Item	Estimating Procedure	Case Study Reference	FY 2023-24 BOS Adopted Revenues [1]	Offsetting Revenues [2]	Net Annual General Fund Revenues [3]	Service Population [4]	Revenue Multiplier	Year 1 Service Population	Year 2 Service Population	Year 3 Service Population	Year 4 Service Population	Year 5 Service Population	Year 6 Service Population	Year 7 Service Population
General Fund Revenues														
Property Tax	Case Study	Table A-3	\$ 90,637,000	\$ 166,686	\$ 90,470,314	NA	-							
Property Tax in Lieu of VLF	Case Study	Table A-3	\$ 27,501,300		\$ 27,501,300	NA	-							
Property Transfer Tax	Case Study	Table A-3	\$ 2,600,000		\$ 2,600,000	NA	-							
Sales and Use Tax	Case Study	Table A-4	\$ 18,561,000		\$ 18,561,000	NA	-							
Transient Occupancy Tax	[5]	-	NA	NA	NA	NA	-							
Other Taxes	[5]	-	NA	NA	NA	NA	-							
Prop. 172 Public Safety Sales Tax	Case Study	Table A-4	\$ 16,804,826	\$ 16,804,826	\$ -	NA	-							
Licenses, Permits and Franchises	Unincorp. Co. Persons Served	-	\$ 13,521,270	\$ 11,321,270	\$ 2,200,000	180,482	\$ 12.19	368	368	364	354	-	-	-
Fine, Forfeitures, & Penalties	Countywide Persons Served	-	\$ 1,202,000	\$ 291,000	\$ 911,000	224,281	\$ 4.06	368	368	364	354	-	-	-
Use of Money & Property	[5]	-	NA	NA	NA	NA	-							
Charges for Services	Countywide Persons Served	-	\$ 23,532,130	\$ 14,686,994	\$ 8,845,136	224,281	\$ 39.44	368	368	364	354	-	-	-
Intergovernmental Revenues	[5]	-	NA	NA	NA	NA	-							
Miscellaneous Revenues	[5]	-	NA	NA	NA	NA	-							
Operating Transfers In	[5]	-	NA	NA	NA	NA	-							
Subtotal General Fund Revenues			\$ 194,359,526	\$ 43,270,776	\$ 151,088,750		\$ 55.69	368	368	364	354	-	-	-
Fund Balance Appropriation	[5]	-	NA	NA	NA	-	-							
Total General Fund Revenues			\$ 194,359,526	\$ 43,270,776	\$ 151,088,750	-	\$ 55.69	368	368	364	354	-	-	-
Road Fund Revenues														
Taxes	[5]	-	NA	NA	NA	NA	-							
Licenses, Permits and Franchise Fees	Countywide Persons Served	-	\$ 1,000,000		\$ 1,000,000	224,281	\$ 4.46	368	368	364	354	-	-	-
Charges for Service	[5]	-	NA	NA	NA	NA	-							
Use of Money and Property	[5]	-	NA	NA	NA	NA	-							
State Highway Users (Gas) Tax	Unincorp. Co. Per Capita	-	\$ 9,487,472		\$ 9,487,472	157,720	\$ 60.15	368	368	364	354	-	-	-
Intergovernmental	[5]	-	NA	NA	NA	NA	-							
Miscellaneous Revenues	[5]	-	NA	NA	NA	NA	-							
Road District Tax	Case Study	Table A-3	\$ 8,798,327		\$ 8,798,327	NA	-							
Operating Transfer In	[5]	-	NA	NA	NA	NA	-							
Subtotal Road Fund Revenues			\$ 19,285,799	\$ -	\$ 19,285,799	NA	\$ 64.61	368	368	364	354	-	-	-
Fund Balance	[5]	-	NA	NA	NA	-	-							
Total Road Fund Revenues			\$ 19,285,799	\$ -	\$ 19,285,799	-	\$ 64.61	368	368	364	354	-	-	-
Additional Fund Revenues														
Road District Tax	Case Study	Table A-3	-	-	-	NA	-							

Source: El Dorado FY 2023-24 Adopted Budget

[1] BOS Revenues are being taken from Budget Schedule 6/Schedule 9

[2] Represents revenues dedicated to specific department functions.

These are deducted from corresponding General Fund Departments.

[3] Net Annual General Fund Revenues from Budget .

[4] Calculated in Table A.5

[5] This revenue source is not expected to be affected by the Project and therefore is not evaluated in this analysis.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-1

Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Revenue

DRAFT

Item	Estimating Procedure	Project Service Population (Table A.5)	Year 1 Total	Year 2 Total	Year 3 Total	Year 4 Total	Year 5 Total	Year 6 Total	Year 7 Total	Project Total
General Fund Revenues										
Property Tax	Case Study									
Property Tax in Lieu of VLF	Case Study									
Property Transfer Tax	Case Study									
Sales and Use Tax	Case Study									
Transient Occupancy Tax	[5]									
Other Taxes	[5]									
Prop. 172 Public Safety Sales Tax	Case Study									
Licenses, Permits and Franchises	Unincorp. Co. Persons Served	1,453	\$ 4,481	\$ 4,481	\$ 4,439	\$ 4,311	\$ -	\$ -	\$ -	\$ 17,711
Fine, Forfeitures, & Penalties	Countywide Persons Served	1,453	\$ 1,493	\$ 1,493	\$ 1,479	\$ 1,436	\$ -	\$ -	\$ -	\$ 5,902
Use of Money & Property	[5]									
Charges for Services	Countywide Persons Served	1,453	\$ 14,496	\$ 14,496	\$ 14,361	\$ 13,946	\$ -	\$ -	\$ -	\$ 57,300
Intergovernmental Revenues	[5]									
Miscellaneous Revenues	[5]									
Operating Transfers In	[5]									
Subtotal General Fund Revenues		1,453	\$ 20,470	\$ 20,470	\$ 20,279	\$ 19,693	\$ -	\$ -	\$ -	\$ 80,913
Fund Balance Appropriation	[5]									
Total General Fund Revenues		1,453	\$ 20,470	\$ 20,470	\$ 20,279	\$ 19,693	\$ -	\$ -	\$ -	\$ 80,913
Road Fund Revenues										
Taxes	[5]									
Licenses, Permits and Franchise Fees	Countywide Persons Served	1,453	\$ 1,639	\$ 1,639	\$ 1,624	\$ 1,577	\$ -	\$ -	\$ -	\$ 6,478
Charges for Service	[5]									
Use of Money and Property	[5]									
State Highway Users (Gas) Tax	Unincorp. Co. Per Capita	1,453	\$ 22,111	\$ 22,111	\$ 21,905	\$ 21,272	\$ -	\$ -	\$ -	\$ 87,399
Intergovernmental	[5]									
Miscellaneous Revenues	[5]									
Road District Tax	Case Study									
Operating Transfer In	[5]									
Subtotal Road Fund Revenues		1,453	\$ 23,750	\$ 23,750	\$ 23,529	\$ 22,849	\$ -	\$ -	\$ -	\$ 93,878
Fund Balance	[5]									
Total Road Fund Revenues		1,453	\$ 23,750	\$ 23,750	\$ 23,529	\$ 22,849	\$ -	\$ -	\$ -	\$ 93,878
Additional Fund Revenues										
Road District Tax	Case Study									

Source: El Dorado FY 2023-24 Adopted Budget

[1] BOS Revenues are being taken from Budget Schedule 6/Schedule 9

[2] Represents revenues dedicated to specific department functions.

These are deducted from corresponding General Fund Departments.

[3] Net Annual General Fund Revenues from Budget .

[4] Calculated in Table A.5

[5] This revenue source is not expected to be affected by the Project
and therefore is not evaluated in this analysis.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-2a
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Expenditures

DRAFT

Function/Category	Estimating Procedure	FY 2023-24 BOS Adopted Expenditures [1]	Non General Fund / Offsetting Revenue See Table A-2b	FY 2023-24 Net County Expenditures	Population or Persons Served [2]	FY 2020-21 Avg. Cost	Adjust Factor [10]	Adjusted Avg. Cost	Year 1 Service Population (Table A.5)	Year 2 Service Population (Table A.5)	Year 3 Service Population (Table A.5)	Year 4 Service Population (Table A.5)	Year 5 Service Population (Table A.5)	Year 6 Service Population (Table A.5)	Year 7 Service Population (Table A.5)	Project Service Population (Table A.5)	Year 1 Total	Year 2 Total
General Fund Expenditures																		
General Government																		
Legislative and Administrative [3]	Countywide Persons Served	\$ 7,562,296	\$ 1,390,451	\$ 6,171,845	224,281	\$ 27.52	0.75	\$ 20.64	368	368	364	354	-	-	-	1453	\$ 7,586	\$ 7,586
Finance [4]	Countywide Persons Served	\$ 14,124,665	\$ 700,760	\$ 13,423,905	224,281	\$ 59.85	0.75	\$ 44.89	368	368	364	354	-	-	-	1453	\$ 16,500	\$ 16,500
County Counsel	Countywide Persons Served	\$ 4,175,413	\$ -	\$ 4,175,413	224,281	\$ 18.62	0.75	\$ 13.96	368	368	364	354	-	-	-	1453	\$ 5,132	\$ 5,132
Human Resources	Countywide Persons Served	\$ 2,921,781	\$ -	\$ 2,921,781	224,281	\$ 13.03	1.00	\$ 13.03	368	368	364	354	-	-	-	1453	\$ 4,789	\$ 4,789
Other General [5]	Countywide Persons Served	\$ 52,827,062	\$ 7,471,872	\$ 45,355,190	224,281	\$ 202.23	1.00	\$ 202.23	368	368	364	354	-	-	-	1453	\$ 74,333	\$ 74,333
General Government Total		\$ 81,611,217	\$ 9,563,083	\$ 72,048,134	224,281	\$ 321.24		\$ 294.74	368	368	364	354	-	-	-	1453	\$ 108,340	\$ 108,340
Public Protection (Serving Countywide Res)																		
Judicial [6]	Countywide Residents	\$ 29,401,713	\$ 10,822,910	\$ 18,578,803	187,727	\$ 98.97	1.00	\$ 98.97	368	368	364	354	-	-	-	1453	\$ 36,378	\$ 36,378
Detention & Correction [7]	Countywide Residents	\$ 56,303,143	\$ 31,627,104	\$ 24,676,039	187,727	\$ 131.45	1.00	\$ 131.45	368	368	364	354	-	-	-	1453	\$ 48,316	\$ 48,316
Probation	Countywide Residents	\$ 23,531,208	\$ 10,068,749	\$ 13,462,459	187,727	\$ 71.71	1.00	\$ 71.71	368	368	364	354	-	-	-	1453	\$ 26,360	\$ 26,360
Recorder/Clerk	Countywide Residents	\$ 1,663,695	\$ 969,000	\$ 694,695	187,727	\$ 3.70	1.00	\$ 3.70	368	368	364	354	-	-	-	1453	\$ 1,360	\$ 1,360
Public Protection Total		\$ 110,899,759	\$ 53,487,763	\$ 57,411,996	187,727	\$ 305.83	1.00	\$ 305.83	368	368	364	354	-	-	-	1453	\$ 112,414	\$ 112,414
Public Protection (Serving Countywide Residents)																		
Protection Inspection & Other [8]	Countywide Residents	\$ 29,004,948	\$ 5,561,160	\$ 23,443,788	187,727	\$ 124.88	1.00	\$ 124.88	368	368	364	354	-	-	-	1453	\$ 45,904	\$ 45,904
Public Protection Total		\$ 29,004,948	\$ 5,561,160	\$ 23,443,788	187,727	\$ 124.88	1.00	\$ 124.88	368	368	364	354	-	-	-	1453	\$ 45,904	\$ 45,904
Public Protection (Sheriff Patrol - Unincorporated County Only)																		
Sheriff / Police Protection [9]	Unincorp. Co. Persons Served	\$ 69,002,581	\$ 21,158,265	\$ 47,844,316	180,482	\$ 265.09	1.00	\$ 265.09	368	368	364	354	-	-	-	1453	\$ 97,441	\$ 97,441
Public Protection Total		\$ 69,002,581	\$ 21,158,265	\$ 47,844,316	180,482	\$ 265.09	1.00	\$ 265.09	368	368	364	354	-	-	-	1453	\$ 97,441	\$ 97,441
Health and Sanitation																		
Health/Environ Mgmt	Countywide Persons Served	\$ 5,738,309	\$ 2,783,970	\$ 2,954,339	224,281	\$ 13.17	1.00	\$ 13.17	368	368	364	354	-	-	-	1453	\$ 4,842	\$ 4,842
Health and Sanitation Total		\$ 5,738,309	\$ 2,783,970	\$ 2,954,339	224,281	\$ 13.17	1.00	\$ 13.17	368	368	364	354	-	-	-	1453	\$ 4,842	\$ 4,842
Public Assistance																		
Veterans Services	Countywide Residents	\$ 880,872	\$ 133,584	\$ 747,288	187,727	\$ 3.98	1.00	\$ 3.98	368	368	364	354	-	-	-	1453	\$ 1,463	\$ 1,463
Social Services	Countywide Residents	\$ 74,095,487	\$ 70,236,356	\$ 3,859,131	187,727	\$ 20.56	1.00	\$ 20.56	368	368	364	354	-	-	-	1453	\$ 7,556	\$ 7,556
Public Assistance Total		\$ 74,976,359	\$ 70,369,940	\$ 4,606,419	187,727	\$ 24.54	1.00	\$ 24.54	368	368	364	354	-	-	-	1453	\$ 9,019	\$ 9,019
Education																		
Library	Countywide Residents	\$ 6,385,833	\$ 3,042,727	\$ 3,343,106	187,727	\$ 17.81	1.00	\$ 17.81	368	368	364	354	-	-	-	1453	\$ 6,546	\$ 6,546
Education Total		\$ 6,385,833	\$ 3,042,727	\$ 3,343,106	187,727	\$ 17.81	1.00	\$ 17.81	368	368	364	354	-	-	-	1453	\$ 6,546	\$ 6,546
Non-Departmental and General Fund Contributions [11]																		
Non-Departmental Costs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Services for County's Aging Programs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations for Contingency	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not Included in FY 2023-24 Budget [12]																		
GF Share of CalPERS employer costs	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety Facility Loan Payments	Countywide Persons Served	Included	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jail Expansion increased operating costs	Countywide Persons Served	\$ 1,500,000	\$ -	\$ 1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Departmental and General Fund Contributions Total		\$ 1,500,000	\$ -	\$ 1,500,000	224,281	\$ 6.69	1.00	\$ 6.69	368	368	364	354	-	-	-	1453	\$ 2,458	\$ 2,458
Subtotal General Fund Expenditures																		
		\$ 379,119,006	\$ 165,966,908	\$ 213,152,098	-	-	-	\$ 579.70	368	368	364	354	-	-	-	1453	\$ 213,082	\$ 213,082
								\$ 473.06	368	368	364	354	-	-	-	1453	\$ 173,883	\$ 173,883
																	\$ 386,965	\$ 386,965
Charges in Reserves																		
Total General Fund Expenditures		\$ 379,119,006	\$ 165,966,908	\$ 213,152,098	-	-	-	\$ 579.70	368	368	364	354	-	-	-	1453	\$ 213,082	\$ 213,082
								\$ 473.06	368	368	364	354	-	-	-	1453	\$ 173,883	\$ 173,883
								\$ 1,052.75									\$ 386,965	\$ 386,965
Road Fund Expenditures																		
	Countywide Persons Served	\$ 143,709,421	\$ 133,907,075	\$ 9,802,346	224,281	\$ 43.71	1.00	\$ 43.71	368	368	364	354	-	-	-	1453	\$ 16,065	\$ 16,065

Source: El Dorado County FY 2023-24 Adopted Budget

Notes:

[1] BOS expenditures are being taken from Budget Schedule 6/Schedule 9

[2] Calculated in Table A.5.

[3] Includes Boards of Supervisors & Administration.

[4] Includes Auditor-Controller, Treasurer-Tax Collector & Assessor.

[5] Includes Central Services, Information Technology, Elections, Surveyor, Development Services, Parks/Trails, Engineer & HHS Admin.

[6] Includes Superior Court, Grand Jury, District Attorney, Public Defender, Child Support Services.

[7] Includes Public Protection expenditures that serve the entire countywide population. Assume to include Custody, Bailiff, Commissary, Board of Corrections, Custody Services & SLESF - Jail.

[8] Includes Agricultural Commissioner, Planning & Building, Animal Services & Public Guardian.

[9] Includes Sheriff (Budget Unit 24) expenditures that serve the entire unincorporated population.

[10] This analysis applies an efficiency factor of 75% to general government expenditure multipliers. This factor assumes that economies of scale are realized within these department functions that lesson the incremental costs of serving new growth (residents and persons served).

[11] All FIAs will include expenses associated with non-department costs and General Fund Contributions to programs that may be affected by new development.

Net county expenditures to be evaluated in this FIA have been specified in the County's Draft General Guidelines for Fiscal Impact Analysis dated February 18, 2015, with updates for fiscal year 2023-24.

[12] Expenses not included in the 2023-24 budget, but anticipated to be recurring expenses going forward.

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
Creekside Village Specific Plan - Reduced Impact Alternative
Exhibit S - Fiscal Impact Analysis

Table A-2a
Creekside Village Specific Plan
Fiscal Impact Analysis
General Fund Expenditures

DRAFT

Function/Category	Estimating Procedure	Year 3 Total	Year 4 Total	Year 5 Total	Year 6 Total	Year 7 Total	Project Total
General Fund Expenditures							
General Government							
Legislative and Administrative [3]	Countywide Persons Served	\$ 7,516	\$ 7,298	\$ -	\$ -	\$ -	\$ 29,987
Finance [4]	Countywide Persons Served	\$ 16,347	\$ 15,874	\$ -	\$ -	\$ -	\$ 65,222
County Counsel	Countywide Persons Served	\$ 5,085	\$ 4,938	\$ -	\$ -	\$ -	\$ 20,287
Human Resources	Countywide Persons Served	\$ 4,744	\$ 4,607	\$ -	\$ -	\$ -	\$ 18,928
Other General [5]	Countywide Persons Served	\$ 73,641	\$ 71,513	\$ -	\$ -	\$ -	\$ 293,819
General Government Total		\$ 107,332	\$ 104,230	\$ -	\$ -	\$ -	\$ 428,242
Public Protection (Serving Countywide Res)							
Judicial [6]	Countywide Residents	\$ 36,039	\$ 34,998	\$ -	\$ -	\$ -	\$ 143,792
Detention & Correction [7]	Countywide Residents	\$ 47,867	\$ 46,483	\$ -	\$ -	\$ -	\$ 190,982
Probation	Countywide Residents	\$ 26,115	\$ 25,360	\$ -	\$ -	\$ -	\$ 104,194
Recorder/Clerk	Countywide Residents	\$ 1,348	\$ 1,309	\$ -	\$ -	\$ -	\$ 5,377
Public Protection Total		\$ 111,368	\$ 108,149	\$ -	\$ -	\$ -	\$ 444,345
Public Protection (Serving Countywide Residents)							
Protection Inspection & Other [8]	Countywide Residents	\$ 45,476	\$ 44,162	\$ -	\$ -	\$ -	\$ 181,445
Public Protection Total		\$ 45,476	\$ 44,162	\$ -	\$ -	\$ -	\$ 181,445
Public Protection (Sheriff Patrol - Unincorporated County Only)							
Sheriff / Police Protection [9]	Unincorp. Co. Persons Served	\$ 96,535	\$ 93,744	\$ -	\$ -	\$ -	\$ 385,161
Public Protection Total		\$ 96,535	\$ 93,744	\$ -	\$ -	\$ -	\$ 385,161
Health and Sanitation							
Health/Environ Mgmt	Countywide Persons Served	\$ 4,797	\$ 4,658	\$ -	\$ -	\$ -	\$ 19,139
Health and Sanitation Total		\$ 4,797	\$ 4,658	\$ -	\$ -	\$ -	\$ 19,139
Public Assistance							
Veterans Services	Countywide Residents	\$ 1,450	\$ 1,408	\$ -	\$ -	\$ -	\$ 5,784
Social Services	Countywide Residents	\$ 7,486	\$ 7,270	\$ -	\$ -	\$ -	\$ 29,868
Public Assistance Total		\$ 8,936	\$ 8,677	\$ -	\$ -	\$ -	\$ 35,652
Education							
Library	Countywide Residents	\$ 6,485	\$ 6,298	\$ -	\$ -	\$ -	\$ 25,874
Education Total		\$ 6,485	\$ 6,298	\$ -	\$ -	\$ -	\$ 25,874
Non-Departmental and General Fund Contributions [11]							
Non-Departmental Costs	Countywide Persons Served						
Community Services for County's Aging Programs	Countywide Persons Served						
Appropriations for Contingency	Countywide Persons Served						
Not Included in FY 2023-24 Budget [12]							
GF Share of CalPERS employer costs	Countywide Persons Served						
Public Safety Facility Loan Payments	Countywide Persons Served						
Jail Expansion increased operating costs	Countywide Persons Served						
Non-Departmental and General Fund Contributions Total		\$ 2,435	\$ 2,365	\$ -	\$ -	\$ -	\$ 9,717
Subtotal General Fund Expenditures							
		\$ 211,099	\$ 204,997	\$ -	\$ -	\$ -	\$ 842,260
		\$ 172,265	\$ 167,286	\$ -	\$ -	\$ -	\$ 687,317
		\$ 383,364	\$ 372,283	\$ -	\$ -	\$ -	\$ 1,529,576
Charges in Reserves							
Total General Fund Expenditures		\$ 211,099	\$ 204,997	\$ -	\$ -	\$ -	\$ 842,260
		\$ 172,265	\$ 167,286	\$ -	\$ -	\$ -	\$ 687,317
		\$ 383,364	\$ 372,283	\$ -	\$ -	\$ -	\$ 1,529,576
Road Fund Expenditures							
	Countywide Persons Served	\$ 15,916	\$ 15,456	\$ -	\$ -	\$ -	\$ 63,501

Source: El Dorado County FY 2023-24 Adopted Budget

Notes:

[1] BOS expenditures are being taken from Budget Schedule 6/Schedule 9

[2] Calculated in Table A.5.

[3] Includes Boards of Supervisors & Administration.

[4] Includes Auditor-Controller, Treasurer-Tax Collector & Assessor.

[5] Includes Central Services, Information Technology, Elections, Surveyor, Development Service

[6] Includes Superior Court, Grand Jury, District Attorney, Public Defender, Child Support Service

[7] Includes Public Protection expenditures that serve the entire countywide population. Assum

[8] Includes Agricultural Commissioner, Planning & Building, Animal Services & Public Guardian.

[9] Includes Sheriff (Budget Unit 24) expenditures that serve the entire unincorporated populati

[10] This analysis applies an efficiency factor of 75% to general government expenditure multipl

department functions that lessen the incremental costs of serving new growth (residents and pr

[11] All FIAs will include expenses associated with non-department costs and General Fund Cont

Net county expenditures to be evaluated in this FIA have been specified in the County's Draft Ge

with updates for fiscal year 2023-24.

[12] Expenses not included in the 2023-24 budget, but anticipated to be recurring expenses goin

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A-2b
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 General Fund Expenditures Breakdown

			Revenue Sources																			
Function/Category	Budget Unit	FY 2023-24 BOS Adopted Expenditures	Property Taxes	Property Transfer Tax	Hotel/Motel Occupancy Tax	License, Permits & Franchises	Fines, Forfeitures & Penalties	Charges for Services	Use of Money & Property	Misc Revenue	Other Financing Sources	Revenue from Other Gov Agencies	Intergovernmental Revenue - State Other	Intergovernmental Revenue - State Prop 172	Intergovernmental Revenue - Federal	Offsetting Revenue Table A.2a						
General Fund Expenditures																						
General Government																						
Legislative and Administrative	01 - Board of Supervisors	\$ 2,390,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ 1,800						
Legislative and Administrative	02 - Chief Administrative Office	\$ 5,171,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 1,000	\$ -	\$ 66,883	\$ -	\$ 1,270,768	\$ 1,388,651						
		\$ 7,562,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ 50,000	\$ 2,800	\$ -	\$ 66,883	\$ 1,270,768	\$ 1,390,451					
Finance	03 - Auditor-Controller	\$ 5,262,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,200	\$ -	\$ -	\$ 38,824	\$ -	\$ -	\$ -	\$ -	\$ 38,824						
Finance	04 - Treasurer/Tax Collector	\$ 3,402,406	\$ -	\$ -	\$ -	\$ -	\$ 590,000	\$ 226,000	\$ 919,507	\$ 262,560	\$ 140,252	\$ -	\$ -	\$ -	\$ -	\$ 402,812						
Finance	05 - Assessor	\$ 5,459,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ -	\$ 15,000	\$ 244,124	\$ -	\$ -	\$ -	\$ -	\$ 259,124						
		\$ 14,124,665	\$ -	\$ -	\$ -	\$ -	\$ 590,000	\$ 226,000	\$ 1,636,707	\$ -	\$ 277,560	\$ 423,200	\$ -	\$ -	\$ -	\$ 700,760						
County Counsel	07 - County Counsel	\$ 4,175,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
		\$ 4,175,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Personnel	08 - Human Resources	\$ 2,921,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
		\$ 2,921,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Other General	06 - Central Services	\$ 16,256,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,844	\$ 23,500	\$ -	\$ 429,169	\$ -	\$ 54,094	\$ -	\$ -	\$ 506,763						
	10 -Information Technologies	\$ 13,934,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	14 - Parks/River/Trails	\$ 10,351,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 4,034,437	\$ -	\$ 1,360,872	\$ -	\$ 9,200	\$ 5,404,509						
	19 -Elections	\$ 2,996,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 635,600	\$ -	\$ 1,500	\$ 637,100						
	30 - Surveyor	\$ 2,022,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	35 - CDS Admin & Finance	\$ 398,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000						
	36 - Transportation	\$ 1,906,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 869,491	\$ -	\$ 2,000	\$ 902,500	\$ -	\$ -	\$ -	\$ -	\$ 904,500						
	50 - HHSA Administration	\$ 4,960,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,743,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
		\$ 52,827,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,405,148	\$ 23,500	\$ 21,000	\$ 5,366,106	\$ -	\$ 2,050,566	\$ -	\$ 10,700	\$ 7,471,872						
Public Protection																						
Judicial	20 - Alternate Public Defender	\$ 1,942,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500						
	21 - Grand Jury	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	22 - District Attorney	\$ 16,481,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 20,050	\$ 1,000	\$ 879,505	\$ -	\$ 2,426,895	\$ -	\$ 1,501,111	\$ 4,808,511						
	23 - Public Defender	\$ 6,288,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 349,992	\$ -	\$ 800,255	\$ -	\$ 222,000	\$ 1,372,247						
	40 - Child Support Services	\$ 4,629,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,572,381	\$ -	\$ 3,052,271	\$ 4,624,652						
		\$ 29,401,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 40,050	\$ -	\$ 1,000	\$ 1,246,997	\$ -	\$ 4,799,531	\$ -	\$ 10,822,910						
Detention & Correction	24 - Sheriff	\$ 56,303,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,000	\$ -	\$ 5,000	\$ 6,507,104	\$ -	\$ 25,040,000	\$ -	\$ 75,000	\$ 31,627,104						
		\$ 56,303,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,000	\$ -	\$ 5,000	\$ 6,507,104	\$ -	\$ 25,040,000	\$ -	\$ 75,000	\$ 31,627,104						
Probation	25 - Probation	\$ 23,531,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 500	\$ 6,870,824	\$ -	\$ 3,077,425	\$ -	\$ 120,000	\$ 10,068,749						
		\$ 23,531,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 500	\$ 6,870,824	\$ -	\$ 3,077,425	\$ -	\$ 120,000	\$ 10,068,749						
Recorder/Clerk	18 - Recorder/Clerk	\$ 1,663,695	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 665,000	\$ -	\$ 200,000	\$ 769,000	\$ -	\$ -	\$ -	\$ -	\$ 969,000						
		\$ 1,663,695	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 665,000	\$ -	\$ 200,000	\$ 769,000	\$ -	\$ -	\$ -	\$ -	\$ 969,000						
Public Protection																						
Protection Inspection	31 - Agricultural Commissioner	\$ 2,180,814	\$ -	\$ -	\$ -	\$ -	\$ 126,000	\$ 23,703	\$ 200	\$ 250	\$ -	\$ 71,148	\$ 831,403	\$ -	\$ 49,223	\$ 952,224						
Protection Inspection	37 - Planning & Building	\$ 20,093,364	\$ -	\$ -	\$ -	\$ -	\$ 8,731,500	\$ 2,521,762	\$ -	\$ 63,500	\$ 1,999,000	\$ -	\$ 885,000	\$ -	\$ -	\$ 2,947,500						
Protection Inspection	55 - Animal Services	\$ 4,437,633	\$ -	\$ -	\$ -	\$ -	\$ 226,500	\$ 11,000	\$ -	\$ 11,000	\$ 457,443	\$ 981,703	\$ -	\$ -	\$ 131,290	\$ 1,581,436						
Protection Inspection	56 - Public Guardian	\$ 2,293,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 80,000						
		\$ 29,004,948	\$ -	\$ -	\$ -	\$ -	\$ 9,084,000	\$ 11,000	\$ 2,796,065	\$ 200	\$ 124,750	\$ 2,456,443	\$ 1,052,851	\$ 1,716,403	\$ -	\$ 5,561,160						
Sheriff / Police Protection	24 - Sheriff	\$ 69,002,581	\$ 166,686	\$ -	\$ -	\$ -	\$ 282,500	\$ 50,000	\$ 607,000	\$ -	\$ 21,000	\$ 5,026,100	\$ 500,000	\$ 14,264,165	\$ -	\$ 1,347,000	\$ 21,158,265					
		\$ 69,002,581	\$ 166,686	\$ -	\$ -	\$ -	\$ 282,500	\$ 50,000	\$ 607,000	\$ -	\$ 21,000	\$ 5,026,100	\$ 500,000	\$ 14,264,165	\$ -	\$ 1,347,000	\$ 21,158,265					
Health and Sanitation																						
Environmental Mgmt	38 - Environmental Management	\$ 2,945,436	\$ -	\$ -	\$ -	\$ -	\$ 1,314,770	\$ -	\$ 1,241,124	\$ 600	\$ 388,942	\$ -	\$ -	\$ -	\$ -	\$ 389,542						
Health & Sanitation	12 - EMS Administration	\$ 2,792,873	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 250	\$ 2,394,178	\$ -	\$ -	\$ -	\$ -	\$ 2,394,428						
		\$ 5,738,309	\$ -	\$ -	\$ -	\$ -	\$ 1,334,770	\$ -	\$ 1,241,124	\$ 850	\$ 2,783,120	\$ -	\$ -	\$ -	\$ -	\$ 2,783,970						
Public Assistance																						
Veterans Affairs	42 - Veterans Affairs	\$ 880,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,384	\$ -	\$ 73,000	\$ -	\$ 4,200	\$ 133,584						
Administration	51 - Social Services	\$ 74,095,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,050	\$ 28,787,288	\$ 15,000	\$ 12,310,670	\$ -	\$ 28,618,348	\$ 70,236,356						
		\$ 74,976,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,050	\$ 28,843,672	\$ 15,000	\$ 12,383,670	\$ -	\$ 28,622,548	\$ 70,369,940						
Education																						
Library	43 - Library	\$ 6,385,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,600	\$ -	\$ 117,502	\$ 1,861,960	\$ -	\$ 1,063,265	\$ -	\$ -	\$ 3,042,727						
		\$ 6,385,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,600	\$ -	\$ 117,502	\$ 1,861,960	\$ -	\$ 1,063,265	\$ -	\$ -	\$ 3,042,727						
Road Fund																						
	36 - Transportation	\$ 143,709,421	\$ 318,723	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 2,350,135	\$ 148,627	\$ 206,000	\$ 50,012,591	\$ -	\$ 23,912,934	\$ -	\$ 59,626,923	\$ 133,907,075						

Source: El Dorado County FY 2023-24 Adopted Budget

GPA20-0001, Z20-0005, SP20-0001, TM20-0002
 Creekside Village Specific Plan - Reduced Impact Alternative
 Exhibit S - Fiscal Impact Analysis

Table A-3
 Creekside Village Specific Plan
 Fiscal Impact Analysis
 Case Study Analysis - Property Tax

Land Use Assumptions and Estimated Valuation											
Item	Build Out Units	Price Per Unit	Year 1 Valuation	Year 2 Valuation	Year 3 Valuation	Year 4 Valuation	Year 5 Valuation	Year 6 Valuation	Year 7 Valuation	Total Valuation	
Residential											
Conventional											
Single Family - 55 x 105 (Single Family Low Density)	150	\$ 1,200,000	\$ 45,600,000	\$ 45,600,000	\$ 45,600,000	\$ 43,200,000	\$ -	\$ -	\$ -	\$ 180,000,000	
Active Adult											
Single Family - 65 x 105 (Single Family Low Density)	71	\$ 1,200,000	\$ 21,600,000	\$ 21,600,000	\$ 21,600,000	\$ 20,400,000	\$ -	\$ -	\$ -	\$ 85,200,000	
Single Family - 55 x 105 (Single Family Low Density)	123	\$ 910,000	\$ 28,210,000	\$ 28,210,000	\$ 28,210,000	\$ 27,300,000	\$ -	\$ -	\$ -	\$ 111,930,000	
Single Family - 45 x 105 (Single Family Low Density)	179	\$ 798,000	\$ 35,910,000	\$ 35,910,000	\$ 35,910,000	\$ 35,112,000	\$ -	\$ -	\$ -	\$ 142,842,000	
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	119	\$ 703,000	\$ 21,090,000	\$ 21,090,000	\$ 21,090,000	\$ 20,387,000	\$ -	\$ -	\$ -	\$ 83,657,000	
Active Adult (Prop 19)[1]											
Single Family - 65 x 105 (Single Family Low Density)	17	\$ 503,164	\$ 2,012,655	\$ 2,012,655	\$ 2,012,655	\$ 2,515,819	\$ -	\$ -	\$ -	\$ 8,553,786	
Single Family - 55 x 105 (Single Family Low Density)	30	\$ 381,566	\$ 3,052,527	\$ 3,052,527	\$ 2,670,961	\$ 2,670,961	\$ -	\$ -	\$ -	\$ 11,446,978	
Single Family - 45 x 105 (Single Family Low Density)	44	\$ 334,604	\$ 3,680,644	\$ 3,680,644	\$ 3,680,644	\$ 3,680,644	\$ -	\$ -	\$ -	\$ 14,722,574	
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	30	\$ 294,770	\$ 2,358,161	\$ 2,358,161	\$ 2,063,391	\$ 2,063,391	\$ -	\$ -	\$ -	\$ 8,843,105	
	763		\$ 163,513,988	\$ 163,513,988	\$ 162,837,652	\$ 157,329,815	\$ -	\$ -	\$ -	\$ 647,195,442	
Total			\$ 163,513,988	\$ 163,513,988	\$ 162,837,652	\$ 157,329,815	\$ -	\$ -	\$ -	\$ 647,195,442	
A. Estimated Annual Property Tax Case Study											
Basic Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Total Residential Secured Property Tax			\$1,635,140	\$1,635,140	\$1,628,377	\$1,573,298	\$0	\$0	\$0	\$6,471,954	
Percent Allocated to County General Fund			21.42%	21.42%	21.42%	21.42%	21.42%	21.42%	21.42%	21.42%	
Annual Property Tax Allocated to County General Fund			\$350,260	\$350,260	\$348,812	\$337,013	\$0	\$0	\$0	\$1,386,346	
Unsecured Property Tax											
Residential (1.0%)	1%		\$3,503	\$3,503	\$3,488	\$3,370	\$0	\$0	\$0	\$13,863	
			\$353,763	\$353,763	\$352,300	\$340,384	\$0	\$0	\$0	\$1,400,210	
B. Estimated Document Transfer Tax Case Study											
Conventional											
Single Family - 55 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Active Adult											
Single Family - 65 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 55 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 45 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Active Adult (Prop 19)											
Single Family - 65 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 55 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 45 x 105 (Single Family Low Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)			14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	14.30%	
Estimated Assessed Valuation Turnover Amount			\$ 23,382,500	\$ 23,382,500	\$ 23,285,784	\$ 22,498,164	\$ -	\$ -	\$ -	\$ 92,548,948	
Rate per \$1,000 of Assessed Value (\$1.1/1000)			0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	
Total Estimate Property Transfer Tax			\$ 25,721	\$ 25,721	\$ 25,614	\$ 24,748	\$ -	\$ -	\$ -	\$ 101,804	
C. Estimated Property Tax in Lieu of VLF Case Study											
FY 2023-24 El Dorado County Assessed Valuation [2]		\$	44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	
Assessed Valuation of Project		\$	163,513,988	\$ 163,513,988	\$ 162,837,652	\$ 157,329,815	\$ -	\$ -	\$ -	\$ 647,195,442	
Total Assessed Value		\$	44,324,942,904	\$ 44,324,942,904	\$ 44,324,266,568	\$ 44,318,758,731	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,161,428,916	\$ 44,808,624,358	
Percent Change in Assessed Value			0.37%	0.37%	0.37%	0.36%	0.00%	0.00%	0.00%	1.47%	
Total FY 2023-24 Property Tax in Lieu of VLF Adopted Revenue [3]		\$	27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	\$ 27,501,300	
Estimated Increase in Property Tax in Lieu of VLF		\$	101,827	\$ 101,827	\$ 101,406	\$ 97,976	\$ -	\$ -	\$ -	\$ 403,038	
D. Estimated Road District Tax											
Property Tax Revenue (1% of Assessed Value)		\$	1,635,140	\$ 1,635,140	\$ 1,628,377	\$ 1,573,298	\$ -	\$ -	\$ -	\$ 6,471,954	
County Road District Tax Rate (Post ERAF)			2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	2.79%	
Estimated County Road District Tax Revenue		\$	45,553	\$ 45,553	\$ 45,365	\$ 43,830	\$ -	\$ -	\$ -	\$ 180,301	

Notes:
 [1] Assumes 20% of active adult homes submit Prop 19 applications.
 [2] Total FY 2023-24 secured value for El Dorado County per Auditor's Office.
 [3] El Dorado County FY 2023-24 Adopted Budget.

Average Income and Retail Expenditures for Residential Units (2023\$)

		Household Income and Retail Expenditures			
Residential Land Use	Assumption	Total Annual Mortgage, Ins., & Tax Payments [2]		Estimated Household Income [3]	
Average Household Income	Avg. Home Value [1]				
Conventional					
Single Family - 55 x 105 (Single Family Low Density)	\$ 1,200,000	\$ 88,943	\$ 222,357		
Active Adult					
Single Family - 65 x 105 (Single Family Low Density)	\$ 1,200,000	\$ 88,943	\$ 222,357		
Single Family - 55 x 105 (Single Family Low Density)	\$ 910,000	\$ 67,448	\$ 168,621		
Single Family - 45 x 105 (Single Family Low Density)	\$ 798,000	\$ 59,147	\$ 147,868		
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	\$ 703,000	\$ 52,106	\$ 130,264		
Active Adult (Prop 19)					
Single Family - 65 x 105 (Single Family Low Density)	\$ 1,200,000	\$ 88,943	\$ 222,357		
Single Family - 55 x 105 (Single Family Low Density)	\$ 910,000	\$ 67,448	\$ 168,621		
Single Family - 45 x 105 (Single Family Low Density)	\$ 798,000	\$ 59,147	\$ 147,868		
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	\$ 703,000	\$ 52,106	\$ 130,264		

Average Retail Expenditures [4]	Taxable Exp. As % of Income	Average Retail Expenditures
Conventional		
Single Family - 55 x 105 (Single Family Low Density)	22%	\$ 48,919
Active Adult		
Single Family - 65 x 105 (Single Family Low Density)	20%	\$ 44,471
Single Family - 55 x 105 (Single Family Low Density)	20%	\$ 33,724
Single Family - 45 x 105 (Single Family Low Density)	20%	\$ 29,574
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	20%	\$ 26,053
Active Adult (Prop 19)		
Single Family - 65 x 105 (Single Family Low Density)	20%	\$ 44,471
Single Family - 55 x 105 (Single Family Low Density)	20%	\$ 33,724
Single Family - 45 x 105 (Single Family Low Density)	20%	\$ 29,574
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	20%	\$ 26,053

Total Retail Expenditures (Occupied)	Vacancy Factor	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Units	Retail Expenditures
Conventional										
Single Family - 55 x 105 (Single Family Low Density)	5.00%	36	36	36	34	0	0	0	143	\$ 6,970,904
Active Adult										
Single Family - 65 x 105 (Single Family Low Density)	5.00%	17	17	17	16	0	0	0	67	\$ 2,999,601
Single Family - 55 x 105 (Single Family Low Density)	5.00%	29	29	29	29	0	0	0	117	\$ 3,940,673
Single Family - 45 x 105 (Single Family Low Density)	5.00%	43	43	43	42	0	0	0	170	\$ 5,028,979
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	5.00%	29	29	29	28	0	0	0	113	\$ 2,945,277
Active Adult (Prop 19)										
Single Family - 65 x 105 (Single Family Low Density)	5.00%	4	4	4	5	0	0	0	16	\$ 718,214
Single Family - 55 x 105 (Single Family Low Density)	5.00%	8	8	7	7	0	0	0	29	\$ 961,140
Single Family - 45 x 105 (Single Family Low Density)	5.00%	10	10	10	10	0	0	0	42	\$ 1,236,174
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	5.00%	8	8	7	7	0	0	0	29	\$ 742,507
Total		183	183	181	177	0	0	0	725	\$25,543,470

Taxable Sales from New Households										
Est. Retail Capture Rate within Unincorp. El Dorado County [5]	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%
Total Taxable Sales from New Households	\$ 4,198,167	\$ 4,198,167	\$ 4,161,255	\$ 4,045,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,603,255

Estimated Tax Revenue		Percentage of Annual Taxable Sales								
F. Estimated Sales Tax Revenue	1.00%	\$41,982	\$41,982	\$41,613	\$40,457	\$0	\$0	\$0	1.00%	\$166,033
G. Estimated Prop 172 Public Safety Sales Tax Revenue										
Gross Prop 172 Public Safety Sales Tax Revenue	0.50%	\$20,991	\$20,991	\$20,806	\$20,228	\$0	\$0	\$0	0.50%	\$83,016
El Dorado County Allocation [6]		\$19,626	\$19,626	\$19,454	\$18,913	\$0	\$0	\$0		\$77,620

Notes:

[1] Estimated home values based on market study performed by the Gregory Group and Developer estimates.

[2] Based on a 6.0%, 30 year fixed rate mortgage with a 20% down payment and 2% for annual taxes and insurance.

[3] Assumes mortgage lending guidelines allow no more than 40% of income dedicated to mortgage payments, taxes, and insurance.

[4] Average retail expenditures per household used to estimate annual sales tax revenue.

[5] A factor of 65% was used to estimate retail capture rate within unincorporated El Dorado County to be consistent with other El Dorado County FIAs.

[6] According to El Dorado County, the County receives 93.5% of all Prop. 172 Sales Tax revenues generated in the County.

Table A-5
Creekside Village Specific Plan
Fiscal Impact Analysis
General Assumptions

Item	Assumption									
General Assumptions										
Base Fiscal Year [1]	FY 2023-24									
Property Turnover Rate (% per year) [2]										
Conventional										
Single Family - 55 x 105 (Single Family Low Density)	14.30%									
Active Adult										
Single Family - 65 x 105 (Single Family Low Density)	14.30%									
Single Family - 55 x 105 (Single Family Low Density)	14.30%									
Single Family - 45 x 105 (Single Family Low Density)	14.30%									
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	14.30%									
Active Adult (Prop 19)										
Single Family - 65 x 105 (Single Family Low Density)	14.30%									
Single Family - 55 x 105 (Single Family Low Density)	14.30%									
Single Family - 45 x 105 (Single Family Low Density)	14.30%									
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	14.30%									
Vacancy Rate										
Residential	5.00%									
Taxable Sales per BSF - Neighborhood Commercial	\$ 300.00									
Project Phasing (4 per month)										
	Year 1	Year2	Year 3	Year 4	Year 5	Year 6	Year 7	Buildout Units		
Residential										
Conventional										
Single Family - 55 x 105 (Single Family Low Density)	38	38	38	36				150		
Active Adult										
Single Family - 65 x 105 (Single Family Low Density)	18	18	18	17				71		
Single Family - 55 x 105 (Single Family Low Density)	31	31	31	30				123		
Single Family - 45 x 105 (Single Family Low Density)	45	45	45	44				179		
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	30	30	30	29				119		
Active Adult (Prop 19)										
Single Family - 65 x 105 (Single Family Low Density)	4	4	4	5				17		
Single Family - 55 x 105 (Single Family Low Density)	8	8	7	7				30		
Single Family - 45 x 105 (Single Family Low Density)	11	11	11	11				44		
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	8	8	7	7				30		
Total	193	193	191	186	0	0	0	763		
Persons per Dwelling Unit [2]										
	Persons per Dwelling Unit		Year 1	Year2	Year 3	Year 4	Year 5	Year 6	Year 7	Total Persons
Conventional										
Single Family - 55 x 105 (Single Family Low Density)	2.84		108	108	108	102	0	0	0	426
Active Adult										
Single Family - 65 x 105 (Single Family Low Density)	1.80		32	32	32	31	0	0	0	128
Single Family - 55 x 105 (Single Family Low Density)	1.80		56	56	56	54	0	0	0	221
Single Family - 45 x 105 (Single Family Low Density)	1.80		81	81	81	79	0	0	0	322
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	1.80		54	54	54	52	0	0	0	214
Active Adult (Prop 19)										
Single Family - 65 x 105 (Single Family Low Density)	1.80		7	7	7	9	0	0	0	31
Single Family - 55 x 105 (Single Family Low Density)	1.80		14	14	13	13	0	0	0	54
Single Family - 45 x 105 (Single Family Low Density)	1.80		20	20	20	20	0	0	0	79
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	1.80		14	14	13	13	0	0	0	54
Total			387	387	383	372	0	0	0	1,529
Persons per Dwelling Unit (Occupied) [2]										
	Persons per Dwelling Unit		Application of Vacancy Rate							Total Persons
			Year 1	Year2	Year 3	Year 4	Year 5	Year 6	Year 7	
Conventional										
Single Family - 55 x 105 (Single Family Low Density)	2.84		103	103	103	97	0	0	0	405
Active Adult										
Single Family - 65 x 105 (Single Family Low Density)	1.80		31	31	31	29	0	0	0	121
Single Family - 55 x 105 (Single Family Low Density)	1.80		53	53	53	51	0	0	0	210
Single Family - 45 x 105 (Single Family Low Density)	1.80		77	77	77	75	0	0	0	306
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	1.80		51	51	51	50	0	0	0	203
Active Adult (Prop 19)										
Single Family - 65 x 105 (Single Family Low Density)	1.80		7	7	7	9	0	0	0	29
Single Family - 55 x 105 (Single Family Low Density)	1.80		14	14	12	12	0	0	0	51
Single Family - 45 x 105 (Single Family Low Density)	1.80		19	19	19	19	0	0	0	75
Single Family - 50/60x65 (Clstr)(Single Family Medium Density)	1.80		14	14	12	12	0	0	0	51
Total			368	368	364	354	0	0	0	1,453
Total Person Served (Residents + 50% Employees)			368	368	364	354	0	0	0	1,453
General Demographic Characteristics										
Total Countywide										
El Dorado County Residents [2]										187,727
El Dorado County Employees [2]										73,107
El Dorado County Persons Served [3]										224,281
Unincorporated County										
El Dorado County Unincorporated Residents [2]										157,720
El Dorado County Unincorporated Employees [2]										45,523
El Dorado County Unincorporated Persons Served [3]										180,482

Source: California Department of Finance

Notes:

[1] Reflects El Dorado County budget adopted by the board of Supervisors. This analysis does not reflect changes in values resulting from inflation or appreciation.

[2] Based on data provided by County consultant from California DOF for Jan 1, 2024 and Claritas.

[3] Defined as total County population plus half of total County employees.

Table A-6
Creekside Village Specific Plan
Fiscal Impact Analysis
Preliminary Property Tax Allocations

Fund/Agency	<u>Pre-ERAF Distribution</u> TRA 076-017 [1]	% of Shift to ERAF [2]	Post ERAF Distribution				
<u>Distribution of Property Tax Allocation Before Tax Sharing</u>							
				[2] Per 2023/24 County Revenue Estimates Letters.			
Taxing Entities for Analysis				Pre	ERAF	Post	ERAF %
County General Fund	29.89%	28.34%	21.42%	126,776,068	35,925,275	90,850,793	28.34%
Road District Tax	3.00%	7.14%	2.79%	9,741,202	695,874	9,045,328	7.14%
Other Taxing Industries							
Accum Capital Outlay	0.62%	25.42%	0.46%	2,679,116	680,966	1,998,150	25.42%
CSA #7	2.01%	25.64%	1.50%	6,032,782	1,546,814	4,485,968	25.64%
EDH County Wtr/Fire	20.53%	0.43%	20.44%	24,742,247	105,581	24,636,666	0.43%
Cnty Water Agency	0.98%		0.98%	4,242,155	412,111	3,830,044	9.71%
EID	6.68%	0.00%	6.68%	16,461,594		16,461,594	0.00%
Latrobe Elementary	14.81%	0.00%	14.81%	2,945,301		2,945,301	0.00%
El Dorado High	13.90%	0.00%	13.90%	41,007,509		41,007,509	0.00%
Los Rios Community	4.97%	0.00%	4.97%	16,013,383		16,013,383	0.00%
Office of Education	2.61%	0.00%	2.61%	8,787,555		8,787,555	0.00%
Subtotal Property Tax	100.00%		90.55%				
				Pre	ERAF	Post	
Educational Revenue Relief Fund (ERAF)			9.45%	488,475,996	48,511,668	439,964,328	9.93%
					39,366,621		
Total Gross Property Tax			100.00%				

Source: El Dorado County Auditor-Collector

Notes:

[1] Represents the percentage allocation of the 1% ad valorem property tax by Tax Rate Area (TRA).

[2] Based on DFA Estimates, per 2023/24 County Revenue Estimates Letters.

Table A-7
Creekside Village Specific Plan
Fiscal Impact Analysis
Fire Coverage Impact Analysis
EDH County Wtr/Fire

Fire Protection Expenditures	Note	Assumptions										
Estimated Service Population	[1]	49,617										
Persons Per Household	[1]	2.748										
Estimated Households Served		18,056										
2023/24 Budget	[2]											
Wages & Benefits		\$ 22,758,397										
Other Operating Expenditures		\$ 3,573,088										
		<u>\$ 26,331,485</u>										
Estimated Cost Per Household		\$ 1,458										
Estimated Fire Protection Revenues												
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7				
Estimated Allocation of 1% Ad-Valorem	[3]	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%	20.44%		
Property Tax Revenue (1% of Assessed Value)		\$ 1,635,140	\$ 1,635,140	\$ 1,628,377	\$ 1,573,298	\$ -	\$ -	\$ -	\$ -	\$ 6,471,954		
Estimated Revenue		\$ 334,304	\$ 334,304	\$ 332,921	\$ 321,661	\$ -	\$ -	\$ -	\$ -	\$ 1,323,190		
Build Out of Units		193	193	191	186	0	0	0	0	763		
Estimated Revenue per Unit		\$ 1,732.15	\$ 1,732.15	\$ 1,743.04	\$ 1,729.36					\$ 1,734		
General Fund Surplus/(Deficit) per Residential Unit										\$	276	

Notes:

[1] Per discussion with district staff on 2/22/24.

[2] Total salaries and operating expense budget per the 2023/24 Final Budget.

[3] Estimate based on TRA allocation, post ERAF.

Table A-8
Creekside Village Specific Plan
Fiscal Impact Analysis
County Maintenance - Case Study

Estimated Maintenance Costs

Maintenance Item	Annual Cost												Annual cost to Maintain	Build Out Units	Annual Cost Per Unit
	Sq. Ft.	Acres	Private	Public	To Maintain Per Acre	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7			
Open Space (Preserve & Buffer)	1,933,947	44.40	44.40		\$ 1,500								\$ -	763	\$ -
Parks	614,196	14.10	14.10		\$ 25,094								\$ -	763	\$ -
Subtotal						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	763	\$ -

Table A-9
Creekside Village Specific Plan
Fiscal Impact Analysis
County Maintenance - Case Study

Estimated Maintenance Costs

Maintenance Item	Sq. Ft.	Lane Miles	Private	Public	Annual Cost To Maintain / Lane		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Annual cost to Maintain	Build Out Units	Annual Cost Per Unit
					Mile [1]											
Roadway	483,516	7.63	6.82	0.81	\$	8,894.88		\$ 2,882	\$ -	\$ 2,161	\$ -	\$ 2,161	\$ -	\$ 7,205	763	\$ 9.44
Subtotal							\$ -	\$ 2,882	\$ -	\$ 2,161	\$ -	\$ 2,161	\$ -	\$ 7,205	763	\$ 9.44

Notes:

[1] Roadway maintenance costs based on Operation Maintenance Level 4 worksheet from County website indicating cost pe lane mile of \$7,517 escalated by CCI.

Creekside Village Specific Plan

Public Facilities Finance Plan

El Dorado County CA
October 2025

Prepared by:



Development & Financial Advisory

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Appendix A – Engineer Cost Estimates

EXECUTIVE SUMMARY

The Public Facilities Finance Plan (“Finance Plan”) establishes a strategy for financing backbone infrastructure and public facilities necessary to serve the Creekside Village Specific Plan (“Project” or “Specific Plan”). The Finance Plan sets forth details regarding potential funding mechanisms that may be implemented to finance the backbone infrastructure and public facilities within the Project. Development & Financial Advisory has been retained by Winn Communities (the “Developer”) to prepare the Finance Plan, consistent with County of El Dorado (“County”) policies, to establish a strategy for financing backbone infrastructure and public facilities required to serve development within the Project area.

The Finance Plan includes several sections which include:

- Introduction
- Project Description and Proposed Land Uses
- Backbone Infrastructure & Public Facilities Costs
- Finance Strategy Overview
- Project Feasibility
- Services Funding
- Preliminary Funding Allocation at Buildout Overview

The Project comprises approximately 207 acres and is anticipated for development of 150 conventional housing units, 613 active adult housing units, 14.1 acres of parks with 44.4 acres of open space throughout the Project area. **Table ES-1** provides a summary of the Project land uses.

Table ES-1
Land Use Summary

Creekside Village Specific Plan				
Land Use Category	Zoning	Buildout		
		Acres	Density	Units
Residential - Conventional				
Single Family - 55 x 105	Low Density	27.5	5.5	150
Residential - Active Adult				
Single Family - 65 x 105	Low Density	21.3	4.1	88
Single Family - 55 x 105	Low Density	32.2	4.7	153
Single Family - 45 x 105	Low Density	35.9	6.2	223
Single Family - 50/60 x 65	Medium Density	21.4	7.0	149
	Subtotal	138.3		763
Other				
Park		14.1		
Open Space		44.4		
Major Circulation		11.1		
	Subtotal Other	69.6		
Total		207.9		763

To support buildout of the Project, a significant amount of backbone infrastructure and public facilities will need to be constructed. This includes new or expanded roadways, water, sewer, and storm drainage infrastructure, and certain public facilities. **Table ES-2** provides a summary of the backbone infrastructure and public facilities and their projected costs.

Table ES-2
Backbone Infrastructure & Public Facilities

Creekside Village Specific Plan	
Backbone Infrastructure	Buildout
Transportation	\$ 3,683,093
Water	\$ 752,707
Sewer	\$ 12,744,768
Drainage	\$ 3,719,163
Backbone Infrastructure Subtotal	\$ 20,899,731
Public Facilities	
Parks - Village	\$ 5,378,815
Park - Neighborhood	\$ 4,713,330
Trail	\$ 2,187,508
Fire	\$ 1,720,571
Schools	\$ 3,994,798
Public Facilities Subtotal	\$ 17,995,021
Total Backbone Infrastructure & Public Facilities	\$ 38,894,753

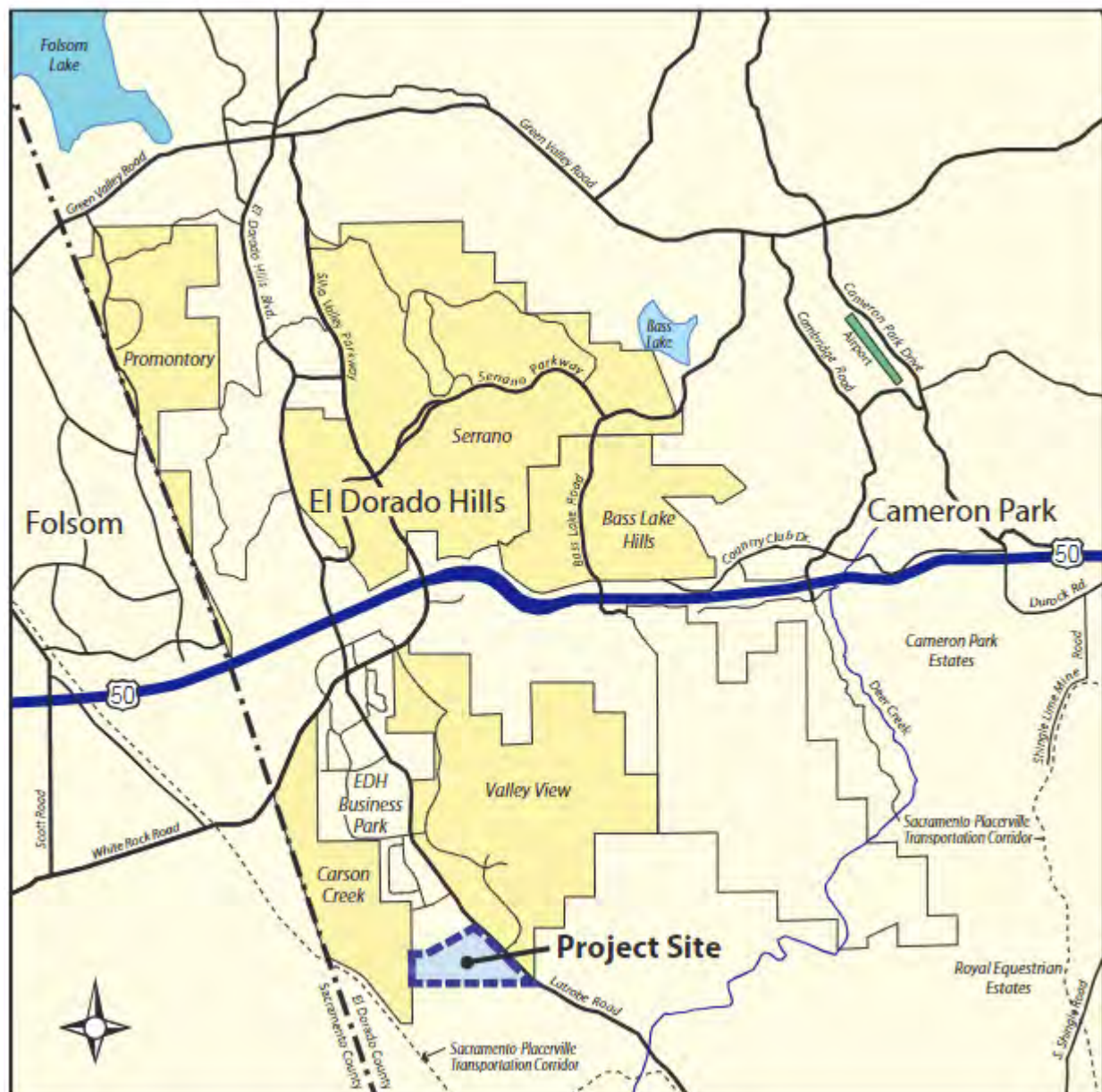
All costs are represented in 2025 dollars and will be adjusted by the appropriate inflationary index or revised engineering cost estimates as Project implementation advances. Please note, the sources of finance and engineer estimates are preliminary in nature.

The backbone infrastructure and public facilities have been allocated to the benefiting land uses to achieve an equitable distribution of costs within the Specific Plan. The PFFP envisions the use of existing impact fee programs and Mello-Roos financing to deliver the needed backbone infrastructure and public facilities in a timely and cost-effective manner. The backbone infrastructure and public facilities will be maintained by a variety of funding mechanisms consistent with County policies. A critical element of the PFFP is developing appropriate cost allocations and implementing suitable funding mechanisms that allow the Project to achieve certain feasibility metrics. A critical metric associated with the feasibility of residential developments is the “two-percent test,” which measures total taxes and assessments as a percentage of home prices. Projects with total tax burdens less than two percent of the home price are considered feasible, with typical development in the Sacramento region ranging between 1.60% and 1.85%. A total tax rate percentage of 1.40% for all residential land uses is used for purposes of this PFFP, which is well within the feasible range for the Sacramento region, indicating the Project is feasible based on two-percent test.

I. INTRODUCTION

The Project comprises approximately 207 acres and is anticipated for development of 150 conventional housing units, 613 active adult housing units, 14.1 acres of parks with 44.4 acres of open space throughout the Project area. The Project area will be developed with approximately 614 low density residential homes and 149 medium density homes as described in more detail below. The Project is located south of U.S. Highway 50 along Latrobe Road. The Carson Creek Specific Plan and the Valley View Specific Plan and their respective communities make up the western and eastern borders of the Project. **Figure 1** provides a general sense of the location and boundaries of the Project.

Figure 1
Project Location



This Finance Plan outlines the backbone infrastructure and public facilities required for the development of the Project and sets forth a plan to finance utilizing a variety of funding mechanisms. The Finance Plan is designed to be flexible and to accommodate development over time, while also assuring the County that required backbone infrastructure and public facilities will be funded when needed.

II. PROJECT DESCRIPTION & PROPOSED LAND USES

Project Description & Proposed Land Uses

The Project is a proposed new residential community located in El Dorado Hills on property that was formerly part of the El Dorado Hills Business Park. The proposed new community will include a variety of new home types designed for a range of homebuyers and will emphasize walkability, pedestrian connectivity and interaction with neighbors. Additionally, the proposed mix of conventional and active adult homes will allow younger families to live closer to aging parents and grandparents.

This vibrant new community will feature a privately owned and maintained neighborhood community center that will be the local gathering place for new residents. The village and neighborhood parks, trails, open space, and natural areas will appeal to both residents of the Project and existing El Dorado Hills neighborhoods. **Figure 2** provides a description of the Project land uses.

Figure 2
Project Land Uses

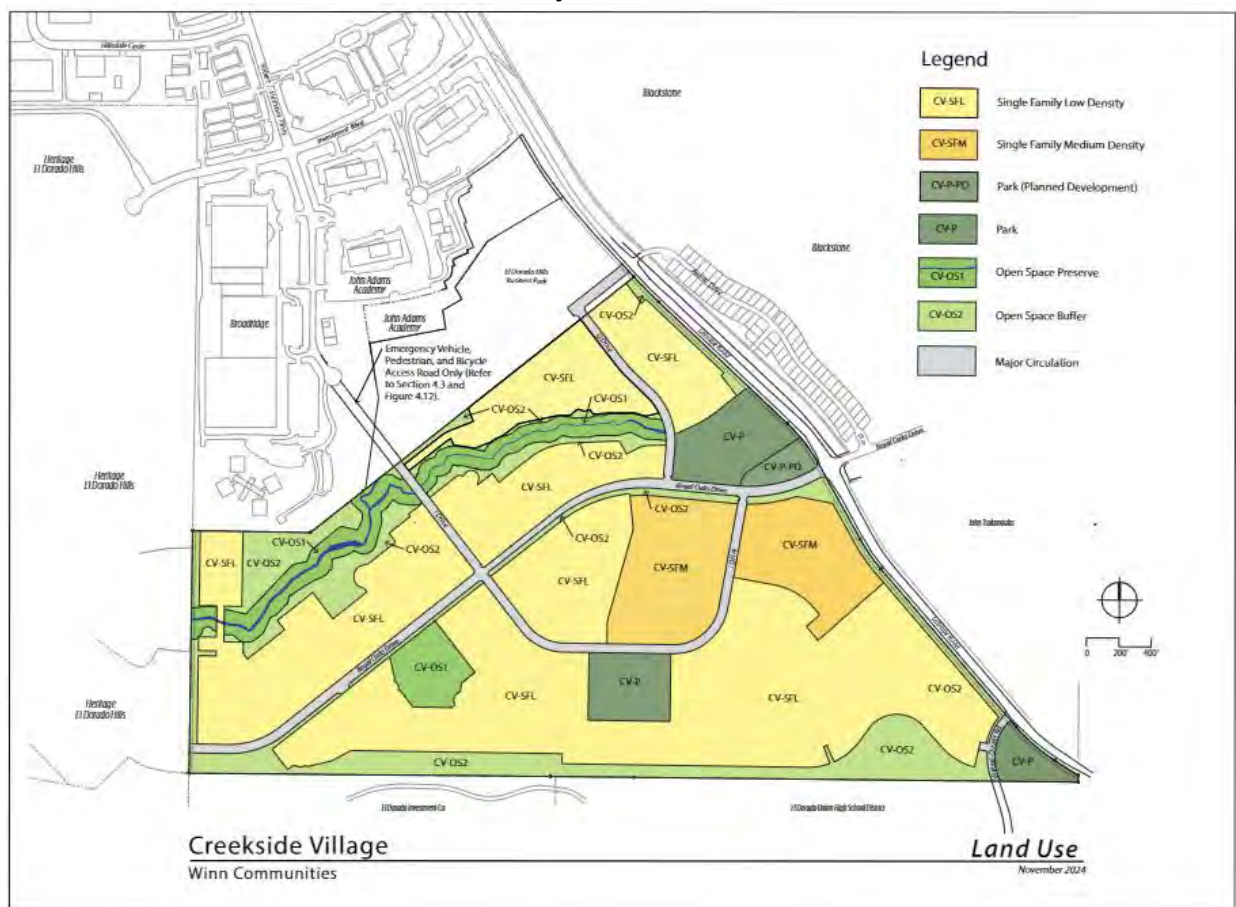


Table 1 below summarizes the Project land uses.

Table 1
Land Use Summary

Creekside Village Specific Plan				
Land Use Category	Zoning	Buildout		
		Acres	Density	Units
Residential - Conventional				
Single Family - 55 x 105	Low Density	27.5	5.5	150
Residential - Active Adult				
Single Family - 65 x 105	Low Density	21.3	4.1	88
Single Family - 55 x 105	Low Density	32.2	4.7	153
Single Family - 45 x 105	Low Density	35.9	6.2	223
Single Family - 50/60 x 65	Medium Density	21.4	7.0	149
	Subtotal	138.3		763
Other				
Park		14.1		
Open Space		44.4		
Major Circulation		11.1		
	Subtotal Other	69.6		
Total		207.9		763

III. BACKBONE INFRASTRUCTURE & PUBLIC FACILITIES COSTS

The majority of the backbone infrastructure and public facilities is anticipated to be constructed during the initial year of Project development. Residential development will occur over several years based on market conditions until Project buildout is achieved. The Finance Plan has not developed a detailed phasing plan for the Project. The Finance Plan is based on an analysis of Project buildout. The applicant understands that any delay in funding due to an extended development period is the developer's risk, not the County's.

Implementation of the Project area will require transportation, water, sewer, drainage and other backbone infrastructure and public facilities. Initial cost estimates for the backbone infrastructure and public facilities were prepared by CTA Engineering & Surveying ("CTA"). The following definitions are used in the Finance Plan:

- **Backbone Infrastructure:** Includes essential public infrastructure inclusive of roadway, water, sewer and storm drain improvements. Many of these essential public improvements are constructed as part of the public roadway system. The backbone infrastructure is sized to accommodate full buildout of the Project and may provide capacity for adjacent or future development.
- **Public Facilities:** Amenity based items (parks/open space) or provide housing for equipment and employees for the provision of specific services (fire/schools). In many cases these items are covered by existing impact fee programs.

Table 2 summarizes the Project's backbone infrastructure and public facility costs. The buildout cost is estimated at \$38.8 million (2025 dollars) in backbone infrastructure and public facilities. The majority of the backbone infrastructure required to deliver the Project are sewer related. These estimates do not include the cost of in-tract and other subdivision-specific improvements.

Table 2
Backbone Infrastructure & Public Facilities

Creekside Village Specific Plan	
Backbone Infrastructure	Buildout
Transportation - Backbone	
Royal Oaks Drive	\$ 1,556,089
Latrobe Rd - Avanti Dr Intersection	\$ 457,101
Latrobe Rd - Royal Oaks Dr Intersection	\$ 1,669,903
Transportation Total	\$ 3,683,093
Water	
8"-12" Transmission Main Pipe	\$ 752,707
Water Total	\$ 752,707
Sewer - Onsite	
4" Force Main	\$ 519,901
6"- 8" Gravity Sewer	\$ 1,688,319
Lift Station	\$ 7,600,000
Sewer - Onsite Total	\$ 9,808,220
Sewer - Offsite	
4" Force Main	\$ 2,936,549
Sewer - Offsite Total	\$ 2,936,549
Drainage	
12"-48" HDPE Pipelines	\$ 2,959,163
Hydromodification Pond & Inlet/Outlet Structures	\$ 760,000
Drainage Total	\$ 3,719,163
Backbone Infrastructure Subtotal	\$ 20,899,731
Public Facilities	
Park - Village	\$ 5,378,815
Park - Neighborhood	\$ 4,713,330
Trail & Pedestrian Bridge	\$ 2,187,508
Fire	\$ 1,720,571
Schools	\$ 3,994,798
Public Facilities Subtotal	\$ 17,995,021
Total Backbone Infrastructure & Public Facilities (i)	\$ 38,894,753

(i) Includes: 6% to Engineering, 2% to Bonds, 4% to Construction Staking
 10% to Construction Management & Inspection, and 25% to Contingency.

It should be noted, all cost estimates for backbone infrastructure and public facilities are preliminary in nature and subject to future adjustments. As updated information becomes available the descriptions and related cost estimates will change along with updates to this Finance Plan.

A general description of the backbone infrastructure and public facilities servicing the Project is as follows:

A. Backbone Infrastructure

1. Roadway

The roadway service levels are based on County standards, and the cost estimates are provided by CTA.

Roadway improvements will include full buildout of roadway improvements within the Project boundaries, including all proposed travel lanes, medians, walkways, landscaping, intersections and lighting.

Royal Oaks Drive is the only collector road that will be improved, the cost of which is included in **Table 2** above. In addition, two intersections on Latrobe Road – one at Avanti Drive and one at Royal Oaks Drive – will be funded. Cost estimates for all these items are based on estimates from CTA. The local roadways will be private improvements and are, therefore, not part of the Finance Plan.

2. Water

Adequate water supply and transmission improvements will be provided for each stage of development. The majority of water improvements will be constructed as part of the major roadway construction. The costs are based on estimates from CTA.

Water infrastructure improvements include connections to the existing El Dorado Irrigation District (“EID”) water network to the North of the Project area and extension of pipes to the limits of the Specific Plan. Water pipes range from 8-inch to 12-inch in diameter.

3. Sewer

The sewer system will collect wastewater generated by development within the Specific Plan. The sewer system consists of main lines, force main and a lift station. CTA provided the sewer improvement cost estimates.

Sewer infrastructure improvements include connections to the existing EID sewer network and extension of pipes to the limits of the Specific Plan and the completion of a lift station and force mains from the project site to the El Dorado Hills Waste Water Treatment Plant on Latrobe Road. Sewer pipes within the Project range in size from 6 inches to 8 inches in diameter and will include the construction of a 4” force main and lift station.

4. Storm Drainage

The Specific Plan includes storm drainage improvements to modify peak flows to ensure they do not exceed pre-development flows. CTA provided the storm drainage improvements cost estimates. Stormwater hydromodification water quality treatment basins, and other backbone drainage improvements will be constructed as required to serve new development.

Storm drainage improvements will include collection pipes and inlets with diameters ranging from 12 inches to 48 inches along with a hydromodification ponds. Storm drainage pipes will flow toward an onsite hydromodifications ponds, which will then be released into existing drainage pipelines and channels.

B. Public Facilities

Detailed engineering information for the Public Facilities described below is provided by CTA. The information is provided in **Appendix A**.

1. Parks – Neighborhood & Village

In addition to a network of backbone infrastructure, the Specific Plan includes parks that will be for public use. Park development will take the form of neighborhood parks and a village park. The neighborhood parks and village park will be located within walking distance of a majority of the homes. The park facilities will be phased with the timing of the residential construction based on the demand for such facilities. Park facilities will be constructed along with individual subdivision development in subsequent years.

Park acreage is based on County park requirements of 5.0 per 1,000 service population.

Park facilities include two (2) neighborhood parks totaling approximately 6.6 acres and one (1) village park estimated at 7.5 acres. The parks will be privately owned and maintained by the homeowner's association (HOA).

2. Trails/Open Space

In addition to the neighborhood and village parks, the Specific Plan includes trails/open space that will be for public use. The trails/open space will be phased with the timing of the residential construction based on the demand for such facilities. Trails/open space will be constructed along with adjacent individual subdivision development.

Trails/Open Space facilities include 5.8 acres of trails and 44.4 acres of open space to meet the needs of the Specific Plan. The trails and open space will be privately owned and maintained by the homeowner's association (HOA).

C. Other Public Facilities

1. Fire

The El Dorado Hills Fire Department will provide public safety services and facilities to the Specific Plan pursuant to payment of public safety impact fees.

2. Schools

The Specific Plan is located in the Latrobe School District ("Latrobe District") and El Dorado Union High School District ("EDUHSD"). School facility cost estimates in this PFFP are based on the estimated amount of SB 50-based school impact fees and supplemental fees paid pursuant to a school mitigation agreement between Latrobe District and the developer which fees are anticipated to be paid by the residential developer at the time of building permit.

D. Other Facilities & Land Costs

1. In-tract Facilities

In addition to the public improvements within the Specific Plan, there will be a network of smaller public facilities located throughout the Specific Plan. This network of smaller public facilities will include roadway, sewer, water, and storm drain facilities. The size and location of these smaller public facilities will be indicated on the subdivision maps and approved when final maps and improvement plans are prepared.

IV. FINANCE STRATEGY OVERVIEW

Finance Strategy Overview

The Finance Plan provides a program for financing backbone infrastructure and public facilities. The Finance Plan describes the long-term approach to the delivery of backbone infrastructure and public facilities that will support the proposed land uses in the Project. It also provides details to guide the implementation of financing backbone infrastructure and public facilities for the Project through the use of private sources and financing districts. The goal of the Finance Plan is to identify various funding programs with sufficient flexibility to deliver the necessary backbone infrastructure and public facilities in a timely and cost effective manner.

The Finance Plan matches costs and funding sources for the required backbone infrastructure and public facilities to be delivered to support buildout of the Project. This Finance Plan:

- Creates the policy framework for financing;
- Describes the Project backbone infrastructure and public facilities;
- Provides estimated costs to construct backbone infrastructure and public facilities;
- Identifies capital funding mechanisms; and
- Provides an efficient and feasible implementation plan to finance Project backbone infrastructure and public facilities.

Finance Strategy

The Finance Plan outlines the strategy for financing and constructing backbone infrastructure and public facilities. The objectives of that strategy are to:

- Assure funding and/or construction of backbone infrastructure and public facilities needed to serve the Project;
- Match funding according to anticipated demand and market conditions;
- Provide for land secured financing;
- Utilize existing County and other agency fee programs;

Table 3 and **Figure 3** provides a summary of funding sources anticipated for the Project's backbone infrastructure and public facilities.

Table 3

Creekside Village Specific Plan					
	Development Cost		Funding Sources		
	Total		Fee Programs		Total
			County (b)	Other Agency	
Backbone Infrastructure					
Transportation	\$ 3,683,093			\$ 3,683,093	\$ 3,683,093
Water	\$ 752,707			\$ 752,707	\$ 752,707
Sewer	\$ 12,744,768			\$ 12,744,768	\$ 12,744,768
Drainage	\$ 3,719,163			\$ 3,719,163	\$ 3,719,163
	\$ 20,899,731	\$ -	\$ -	\$ 20,899,731	\$ 20,899,731
Public Facilities					
Parks - Village	\$ 5,378,815			\$ 5,378,815	\$ 5,378,815
Parks - Neighborhood	\$ 4,713,330			\$ 4,713,330	\$ 4,713,330
Trail	\$ 2,187,508			\$ 2,187,508	\$ 2,187,508
Fire (d)	\$ 1,720,571		\$ 1,720,571	\$ -	\$ 1,720,571
Schools (d)	\$ 3,994,798		\$ 3,994,798	\$ -	\$ 3,994,798
	\$ 17,995,021	\$ -	\$ 5,715,369	\$ 12,279,653	\$ 17,995,021
Total	\$ 38,894,753	\$ -	\$ 5,715,369	\$ 33,179,384	\$ 38,894,753
(a) Other category may include but is not limited to private financing, land secured financing or other funding mechanisms such as State or Federal programs.					
(b) Assumes Latrobe/Royal Oaks intersection is not fee credit eligible improvement.					
(c) Based on the amount of fire impact fees generated by the Project.					
(d) School costs based on revenues generated from SB 50 and supplemental fee required by the school mitigation agreement.					

Figure 3

Backbone Infrastructure & Public Facilities	Land Secured Financing	Federal, State, County or Local Funding	Development Impact Fee	Private Financing	Quimby Act & Park Credit
Transportation	X			X	
Water	X			X	
Sewer	X			X	
Drainage	X			X	
Parks	X				X
Fire			X		
Schools		X	X		

Implementation Plan

It is typical with large development projects that substantial infrastructure burdens are required in the initial years prior to development and new homes sales occurring in future years. This causes a financial burden on the initial development entity as that party is required to construct and fund infrastructure the benefit of which is not realized by subsequent development until the project is built out. A financing program demonstrates how the initial development entity is able to fund backbone infrastructure and public facilities (in this case without reimbursements), and how the financial burdens are not too extreme and prohibitive to development.

The development of the Project requires a significant amount of backbone infrastructure and public facilities to be constructed during the initial years. As a result, initial development will rely on funding from land secured finance programs to mitigate initial cash outflows and overall costs.

Implementation of the Finance Plan may include the following:

- Utilization of existing fee programs to fund facilities, such as fire, parks and schools. A detailed list of the existing fee programs is shown in **Table 4**;
- Formation of a Mello-Roos Community Facilities District (“CFD”) or other land-secured financing mechanism to fund, as necessary, any backbone infrastructure and public facilities. A preliminary estimate of CFD funding for the Project is shown in **Table 5**.

Table 4
Project Fee Analysis

Creekside Village Specific Plan	Residential (Per Unit)					
	Low Density				Medium Density	Project
	Conventional	Active Adult			Active Adult	
Land Use / Product Information	55 x 105	65 x 105	55 x 105	45 x 105	50/60x65	Total
Units / Bldg Sq. Ft.	150	88	153	223	149	763
Acreage	27.5	21.3	32.2	35.9	21.4	138
Density	5.5	4.1	4.7	6.2	7.0	5.52
Weighted Average Size (sq. ft.)						
Dwelling	3,031	3,031	2,250	1,712	1,497	2,189
Garage	450	450	450	450	400	440
Cost Category						
Fee Category						
Permit/Processing Fee						
Building Permit	\$ 7,532	\$ 7,532	\$ 5,697	\$ 4,433	\$ 3,882	4,231,217
Technology Fee	\$ 241	\$ 241	\$ 182	\$ 142	\$ 124	135,399
Technology Enhancement/Improvement Fee	\$ 185	\$ 185	\$ 140	\$ 109	\$ 95	103,665
General Plan Implementation Fee	\$ 572	\$ 572	\$ 432	\$ 336	\$ 295	321,149
Building Encroachment	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288	219,744
Planning MWELO Fees	\$ 766	\$ 766	\$ 766	\$ 438	\$ 438	462,442
Planning Review Fee	\$ 547	\$ 547	\$ 547	\$ 547	\$ 547	417,361
Green Fee	\$ 23	\$ 23	\$ 18	\$ 14	\$ 12	13,019
Strong Motion	\$ 75	\$ 75	\$ 57	\$ 44	\$ 39	42,312
Rare Plant Mitigation (Area 2)	\$ 386	\$ 386	\$ 386	\$ 386	\$ 386	294,518
Residential Roof Mount Solar	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	343,350
Surveyors Office Addressing Fee	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	63,329
Subtotal	\$ 11,148	\$ 11,148	\$ 9,046	\$ 7,270	\$ 6,639	6,647,506
Impact Fees - County						
Traffic Impact Fee (TIF) - Zone C	\$ 39,715	\$ 11,990	\$ 11,990	\$ 11,990	\$ 11,990	13,307,120
Rare Plant Mitigation	\$ 885	\$ 885	\$ 885	\$ 885	\$ 885	675,255
El Dorado Fire/Water	\$ 3,122	\$ 3,122	\$ 2,318	\$ 1,763	\$ 1,542	1,720,571
Quimby Fee	NA	NA	NA	NA	NA	NA
Subtotal	\$ 43,722	\$ 15,997	\$ 15,193	\$ 14,638	\$ 14,417	15,702,946
Other Jurisdictions						
EID - Water Connection & Meter (1")	\$ 34,876	\$ 34,876	\$ 34,876	\$ 34,876	\$ 34,876	26,610,388
EID - Sewer Connection & Inspection (3/4")	\$ 14,131	\$ 14,131	\$ 14,131	\$ 14,131	\$ 14,131	10,781,953
Latrobe School District (i)	\$ 9,559	\$ 3,106	\$ 2,306	\$ 1,754	\$ 1,534	2,679,789
El Dorado Union High School District	\$ 6,111	\$ 993	\$ 737	\$ 561	\$ 490	1,315,009
Subtotal	\$ 64,677	\$ 53,106	\$ 52,050	\$ 51,322	\$ 51,032	41,387,139
Total Fees						
Per Unit	\$ 119,547	\$ 80,251	\$ 76,288	\$ 73,230	\$ 72,087	
Per Product	\$ 17,932,078	\$ 7,062,091	\$ 11,672,086	\$ 16,330,347	\$ 10,740,988	\$ 63,737,590

Source: Based on fee schedules and conversations with agency staff from El Dorado County, EID, EDH Fire, and EDUHSO.

(i) Based on school mitigation agreement.

Private and other funding will be utilized to advance fund backbone infrastructure and public facilities. The developer of the Project may be reimbursed from proceeds from land secured financing.

Table 5
CFD Analysis

Creekside Village Specific Plan								
Land Use			Low Density				Medium Density	Total
			Conventional	Active Adult			Active Adult	
			55 x 105	65 x 105	55 x 105	45 x 105	50/60x65	
No. of Homes	(i)		150	88	153	223	149	763
Size of Home	(i)		3,031	3,031	2,250	1,712	1,497	2,189
Estimated Home Price (Base)	(i)		\$ 1,200,000	\$ 1,200,000	\$ 910,000	\$ 798,000	\$ 703,000	\$ 927,301
Less Homeowner's Exemption			\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)	\$ (7,000)
Assessed Value			\$ 1,193,000	\$ 1,193,000	\$ 903,000	\$ 791,000	\$ 696,000	\$ 920,301
Ad Valorem:	(ii)	%						
General		1.000000%	\$ 11,930.00	\$ 11,930.00	\$ 9,080.00	\$ 7,910.00	\$ 6,960.00	\$ 9,203.01
El Dorado High School Election 2008		0.010405%	\$ 124.13	\$ 124.13	\$ 93.96	\$ 82.30	\$ 72.42	\$ 95.76
Los Rios College Election 2002		0.004200%	\$ 50.11	\$ 50.11	\$ 37.98	\$ 33.22	\$ 29.23	\$ 38.65
Los Rios College Election 2008		0.015800%	\$ 188.49	\$ 188.49	\$ 142.67	\$ 124.98	\$ 109.97	\$ 145.41
Subtotal		1.030405%	12,292.73	12,292.73	9,304.56	8,150.50	7,171.62	\$ 9,482.83
Special Taxes/Assessment: (ii)								
CSA#7 11/4/1997 Ambulance W. Slope			\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
CSA#10 Solid Waste			\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
CSA#10 Liquid Waste			\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
CSA#10 House Hazard Waste			\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
El Dorado Hills Community Services District			\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
CSA #9 Road and Drainage Zone	(iii)		\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
CSA#10 Library Service Tax			\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
CFD Special Tax - Services (Proposed)	(iv)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ 115.00	\$ 115.00	\$ 115.00	\$ 115.00	\$ 115.00	\$ 115.00
Proposed New CFD Special Tax	(v)							
CFD Special Tax		\$ 3,384.39	\$ 4,392.27	\$ 4,392.27	\$ 3,320.44	\$ 2,906.50	\$ 2,555.38	\$ 3,384.39
Subtotal		\$ 3,384.39	\$ 4,392.27	\$ 4,392.27	\$ 3,320.44	\$ 2,906.50	\$ 2,555.38	\$ 3,384.39
Total Special Taxes/Assessments			\$ 16,800.00	\$ 16,800.00	\$ 12,740.00	\$ 11,172.00	\$ 9,842.00	\$ 12,982.22
Target Total Tax/Assessment Rate %			1.40%	1.40%	1.40%	1.40%	1.40%	1.40%
CFD Special Tax For Bonding			\$ 658,840	\$ 386,520	\$ 508,028	\$ 648,149	\$ 380,752	\$ 2,582,288
Bond Analysis								
Bond Analysis	Source of Funds							5.50%
	Principal Amount of Bonds							\$ 41,395,000
	Less:							
	Underwriters Discount 2.0%							\$ 827,900
	Net Bond Proceeds							\$ 40,567,100
	Uses of Funds							
	Debt Service Reserve Fund							\$ 3,848,101
	Capitalized Interest (12 Mos)							\$ 2,276,725
	Costs of Issuance 3.0%							\$ 1,241,850
	Improvement Fund							\$ 33,200,424
Total							\$ 40,567,100	
Improvement Fund per Unit							\$ 43,513	

Footnotes:

- (i) Land Use information per developer.
- (ii) Estimated based on property tax bills and discussion with agency staff.
- (iii) Property may be subject to tax, rate of adjacent property used for analysis purposes.
- (iv) Estimated special tax for services for active adult land use scenario analyzed in the draft fiscal analysis.
- (v) Preliminary and subject to change.

V. PROJECT FEASIBILITY

This Finance Plan has been prepared to provide sufficient information to evaluate the cost burden associated with developing the Project. Like most large developments, the advancement of critical backbone infrastructure and public facilities will be delivered with the understanding that reimbursements will be available to assist with project feasibility. The feasibility of a project is evaluated by understanding the burden of backbone infrastructure and public facilities to specific land uses. The following sections and tables summarize this information.

Feasibility Test

Project feasibility is determined based on a variety of metrics that include the relationship between allocated cost burdens and land use pricing. **Table 6** examines the Project's total one-time costs as a percentage of residential valuation. A comparison of costs to residential valuation is an accepted method of determining Project feasibility. This analysis takes into account all the allocated burdens along with the implementation of the financing mechanisms proposed for the Finance Plan. The costs have been allocated by using demand factors that equitably spread the burden to all land uses within the Project. Cost burdens, as a percentage of residential value, at 20% or lower are generally considered feasible. The residential land uses in the Project fall within this feasibility range.

Table 6
Project Feasibility

Creekside Village Specific Plan		LDR (Per Unit)				MDR (Per Unit)
		Conventional	Active Adult			Active Adult
Land Use / Product Information		55 x 105	65 x 105	55 x 105	45 x 105	50/60 x 65
Units / Bldg Sq. Ft.		150	88	153	223	149
Acreage		27.5	21.3	32.2	35.9	21.4
Density		5.5	4.1	4.7	6.2	7.0
Weighted Average Size (sq. ft.)						
Dwelling		3,031	3,031	2,250	1,712	1,497
Garage		450	450	450	450	400
Cost Category	Total	55 x 105	65 x 105	55 x 105	45 x 105	50/60 x 65
Fee Category						
Permit/Processing Fee						
Building Permit	\$ 4,231,217	\$ 7,532	\$ 7,532	\$ 5,697	\$ 4,433	\$ 3,882
Technology Fee	\$ 135,399	\$ 241	\$ 241	\$ 182	\$ 142	\$ 124
Technology Enhancement/Improvement Fee	\$ 103,665	\$ 185	\$ 185	\$ 140	\$ 109	\$ 95
General Plan Implementation Fee	\$ 321,149	\$ 572	\$ 572	\$ 432	\$ 336	\$ 295
Building Encroachment	\$ 219,744	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288
Planning MWELO Fees	\$ 462,442	\$ 766	\$ 766	\$ 766	\$ 438	\$ 438
Planning Review Fee	\$ 417,361	\$ 547	\$ 547	\$ 547	\$ 547	\$ 547
Green Fee	\$ 13,019	\$ 23	\$ 23	\$ 18	\$ 14	\$ 12
Strong Motion	\$ 42,312	\$ 75	\$ 75	\$ 57	\$ 44	\$ 39
Rare Plant Mitigation (Area 2)	\$ 294,518	\$ 386	\$ 386	\$ 386	\$ 386	\$ 386
Residential Roof Mount Solar	\$ 343,350	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
Surveyors Office Addressing Fee	\$ 63,329	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83
Subtotal	\$ 6,647,506	\$ 11,148	\$ 11,148	\$ 9,046	\$ 7,270	\$ 6,639
Impact Fees - County						
Traffic Impact Fee (TIF) - Zone C	\$ 13,307,120	\$ 39,715	\$ 11,990	\$ 11,990	\$ 11,990	\$ 11,990
Rare Plant Mitigation	\$ 675,255	\$ 885	\$ 885	\$ 885	\$ 885	\$ 885
El Dorado Fire/Water	\$ 1,720,571	\$ 3,122	\$ 3,122	\$ 2,318	\$ 1,763	\$ 1,542
Quimby Fee	NA	NA	NA	NA	NA	NA
Subtotal	\$ 15,702,946	\$ 43,722	\$ 15,997	\$ 15,193	\$ 14,638	\$ 14,417
Other Jurisdictions						
EID - Water Connection & Meter (1")	\$ 26,610,388	\$ 34,876	\$ 34,876	\$ 34,876	\$ 34,876	\$ 34,876
EID - Sewer Connection & Inspection (3/4")	\$ 10,781,953	\$ 14,131	\$ 14,131	\$ 14,131	\$ 14,131	\$ 14,131
Latrobe School District	\$ 2,679,789	\$ 9,559	\$ 3,106	\$ 2,306	\$ 1,754	\$ 1,534
El Dorado Union High School District	\$ 1,315,009	\$ 6,111	\$ 993	\$ 737	\$ 561	\$ 490
Subtotal	\$ 41,387,139	\$ 64,677	\$ 53,106	\$ 52,050	\$ 51,322	\$ 51,032
Total Fees	\$ 63,737,590	\$ 119,547	\$ 80,251	\$ 76,288	\$ 73,230	\$ 72,087
Backbone Infrastructure/Public Facilities	Total	55 x 105	65 x 105	55 x 105	45 x 105	50/60 x 65
Transportation	\$ 3,683,093	11,228	3,390	3,390	3,390	2,860
Water	\$ 752,707	1,034	1,034	1,034	1,034	793
Sewer	\$ 12,744,768	12,142	16,031	13,946	10,657	33,573
Drainage	\$ 3,719,163	4,930	6,509	5,662	4,327	3,862
Park - Village	\$ 5,378,815	9,988	6,331	6,331	6,331	6,331
Park - Neighborhood	\$ 4,713,330	8,752	5,547	5,547	5,547	5,547
Trail	\$ 2,187,508	4,062	2,575	2,575	2,575	2,575
Fire	\$ 1,720,571 (a)					
Schools	\$ 3,994,798 (a)					
Total	\$ 38,894,753	\$ 52,137	\$ 41,415	\$ 38,484	\$ 33,860	\$ 55,540
Total Impact Fees & Infrastructure Costs	\$ 102,632,343	\$ 171,684	\$ 121,666	\$ 114,772	\$ 107,090	\$ 127,628

Table 6, continued
Project Feasibility

Creekside Village		Residential (Per Unit)				
Net Cost Burden		55 x 105	65 x 105	55 x 105	45 x 105	50/60 x 65
Total Creekside Village Costs (before credits)		\$ 102,632,343	\$ 171,684	\$ 121,666	\$ 114,772	\$ 107,090
Fee Credits/Reimbursements						
TIF	\$ -	-	-	-	-	-
EID		TBD	TBD	TBD	TBD	TBD
Subtotal		-	\$ -	\$ -	\$ -	\$ -
Less Other Reimbursements						
CFD Bond Proceeds	\$ 33,200,424	\$ 56,471	\$ 56,471	\$ 42,691	\$ 37,369	\$ 32,854
Subtotal		33,200,424	\$ 56,471	\$ 56,471	\$ 42,691	\$ 37,369
Creekside Village Cost Obligation		\$ 115,212	\$ 65,195	\$ 72,081	\$ 69,722	\$ 94,773
Creekside Village Net Infrastructure Costs (after public financing)		\$ 115,212	\$ 65,195	\$ 72,081	\$ 69,722	\$ 94,773
Estimated Sales Price (b)		\$ 1,200,000	\$ 1,200,000	\$ 910,000	\$ 798,000	\$ 703,000
Total Burden as % of Sales Price		10%	5%	8%	9%	13%

(a) The public facilities categories which are funded by payment of development impact fees are included in the Fee category below.
These include: Fire and School District Fees.
(b) Pricing reflected in the fiscal analysis.

Additional feasibility tests include measuring the amount of ad valorem property taxes and other special taxes/assessments against the sales price of a residential unit. The general assumption for this ratio is 2.0% of the sales price but the Sacramento region, including the County, has typically been around 1.8% to 2.0%. The Project has an estimated tax rate of approximately 1.40% and is shown in **Table 5** above.

The Finance Plan is meant to assist in understanding the complex burdens associated with the Project. The information contained within the Finance Plan should be used to maintain proper cost allocations and achieve Project feasibility.

VI. SERVICES FUNDING

In addition to the one-time, upfront backbone infrastructure and public facilities requirements, the Specific Plan will create annual operating, replacement and maintenance demands associated with the provision of services to the Specific Plan. A list of the various backbone infrastructure and public facilities along with the dedicated services provider(s) and existing and/or proposed key annual funding sources is shown in **Figure 4**. The Project anticipates annexing into or creating districts to secure long term operational, replacement and maintenance financing for the service providers. A comprehensive list of these districts is shown in the CFD bond capacity analysis included in **Table 5**.

Figure 4
Service Funding Matrix

Backbone Infrastructure & Public Facilities	Service Provider	Funding Source
Transportation	County of El Dorado	GF / GT / HOA
Water	El Dorado Irrigation District	GF / UF
Sewer	El Dorado Irrigation District	GF / UF
Drainage	County of El Dorado	GF / UF / HOA
Parks	HOA	HOA
Trails/Open Space	HOA	HOA
Fire	El Dorado Hills Fire District	GF
Schools	Latrobe School District	GF
	El Dorado Union High School District	GF

*Key annual funding sources represent existing or potential funding sources for the respective public improvements/facility. Actual application will be determined at a future date.

AD = Assessment District	LLD = Landscape & Lighting District
CFD = Community Facilities District	UF = User Fees
GF = General Fund	HOA = Homeowners Association
GT = Gas Tax	

VII. PRELIMINARY FUNDING ALLOCATION & BUILDOUT OVERVIEW

Methodology

As displayed in **Table 7**, backbone infrastructure and public facilities costs are allocated among the Project at buildout. The allocation of backbone infrastructure and public facilities is based on engineering standards as determined by the County, Developer, the Project's engineers and existing fee programs.

Table 7
Funding Allocations

Creekside Village Specific Plan										
		Buildout		Equivalent Dwelling Units (% Allocation)(a)						
Land Use Category	Zoning	Acres	Units	Transp.	Water	Sewer	Drainage	Parks - Village	Parks - Neighborhood	Trail
Residential - Conventional										
Single Family - 55 x 105	Low Density	27.50	150	45.7%	20.6%	14.3%	19.9%	27.9%	27.9%	27.9%
Residential - Active Adult										
Single Family - 65 x 105	Low Density	21.30	88	8.1%	12.1%	11.1%	15.4%	10.4%	10.4%	10.4%
Single Family - 55 x 105	Low Density	32.22	153	14.1%	21.0%	16.7%	23.3%	18.0%	18.0%	18.0%
Single Family - 45 x 105	Low Density	35.88	223	20.5%	30.6%	25.9%	26.2%	26.2%	26.2%	26.2%
Single Family - 50/60 x 65	Medium Density	21.40	149	11.6%	15.7%	39.3%	15.5%	17.5%	17.5%	17.5%
Total		138.3	763	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		Buildout		Cost Allocation Total (% Allocation)						
Land Use Category	Density	Acres	Units	Transp.	Water	Sewer	Drainage	Parks - Village	Parks - Neighborhood	Trail
Residential - Conventional										
Single Family - 55 x 105	Low Density	27.5	150	\$ 1,684,196	\$ 155,031	\$ 12,744,768	\$ 739,530	\$ 1,498,218	\$ 1,312,854	\$ 609,310
Residential - Active Adult										
Single Family - 65 x 105	Low Density	21.3	88	\$ 298,283	\$ 90,951	\$ 1,410,718	\$ 572,799	\$ 557,084	\$ 488,160	\$ 226,560
Single Family - 55 x 105	Low Density	32.2	153	\$ 518,605	\$ 158,131	\$ 2,133,702	\$ 866,356	\$ 968,567	\$ 848,732	\$ 393,906
Single Family - 45 x 105	Low Density	35.9	223	\$ 755,876	\$ 230,479	\$ 2,376,620	\$ 964,989	\$ 1,411,702	\$ 1,237,041	\$ 574,124
Single Family - 50/60 x 65	Medium Density	21.4	149	\$ 426,133	\$ 118,114	\$ 5,002,379	\$ 575,489	\$ 943,245	\$ 826,543	\$ 383,608
Total		138.3	763	\$ 3,683,093	\$ 752,707	\$ 12,744,768	\$ 3,719,163	\$ 5,378,815	\$ 4,713,330	\$ 2,187,508
		Buildout		Cost Allocation Per Unit (% Allocation)						
Land Use Category	Density	Acres	Units	Transp.	Water	Sewer	Drainage	Parks - Village	Parks - Neighborhood	Trail
Residential - Conventional										
Single Family - 55 x 105	Low Density	27.5	150	\$ 11,227.97	\$ 1,033.54	\$ 12,142.33	\$ 4,930.20	\$ 9,988.12	\$ 8,752.36	\$ 4,062.07
Residential - Active Adult										
Single Family - 65 x 105	Low Density	21.3	88	\$ 3,389.58	\$ 1,033.54	\$ 16,030.88	\$ 6,509.08	\$ 6,330.50	\$ 5,547.27	\$ 2,574.55
Single Family - 55 x 105	Low Density	32.2	153	\$ 3,389.58	\$ 1,033.54	\$ 13,945.77	\$ 5,662.46	\$ 6,330.50	\$ 5,547.27	\$ 2,574.55
Single Family - 45 x 105	Low Density	35.9	223	\$ 3,389.58	\$ 1,033.54	\$ 10,657.49	\$ 4,327.30	\$ 6,330.50	\$ 5,547.27	\$ 2,574.55
Single Family - 50/60 x 65	Medium Density	21.4	149	\$ 2,859.96	\$ 792.71	\$ 33,573.01	\$ 3,862.34	\$ 6,330.50	\$ 5,547.27	\$ 2,574.55
Total		138.3	763							

(a) Equivalent Dwelling Units (EDU) % allocation based on application of EDU factors. EDU factors are derived based on land use "benefit factors" for each facility type. Sources include TIF program, EID water and sewer programs and persons per household assumptions for parks/trails.

Additionally, the backbone infrastructure and public facilities have been allocated among the residential land uses based on specific equivalent dwelling unit ("EDU") factors. These EDU based allocations are the foundation for determining the equitable share of backbone infrastructure and public facility costs within the Project and are critical for achieving Project feasibility.

Appendix A – Engineer Cost Estimates

CREEKSIDE VILLAGE

(P)BACKBONE IMPROVEMENTS

SURFACE IMPROVEMENTS EXHIBIT

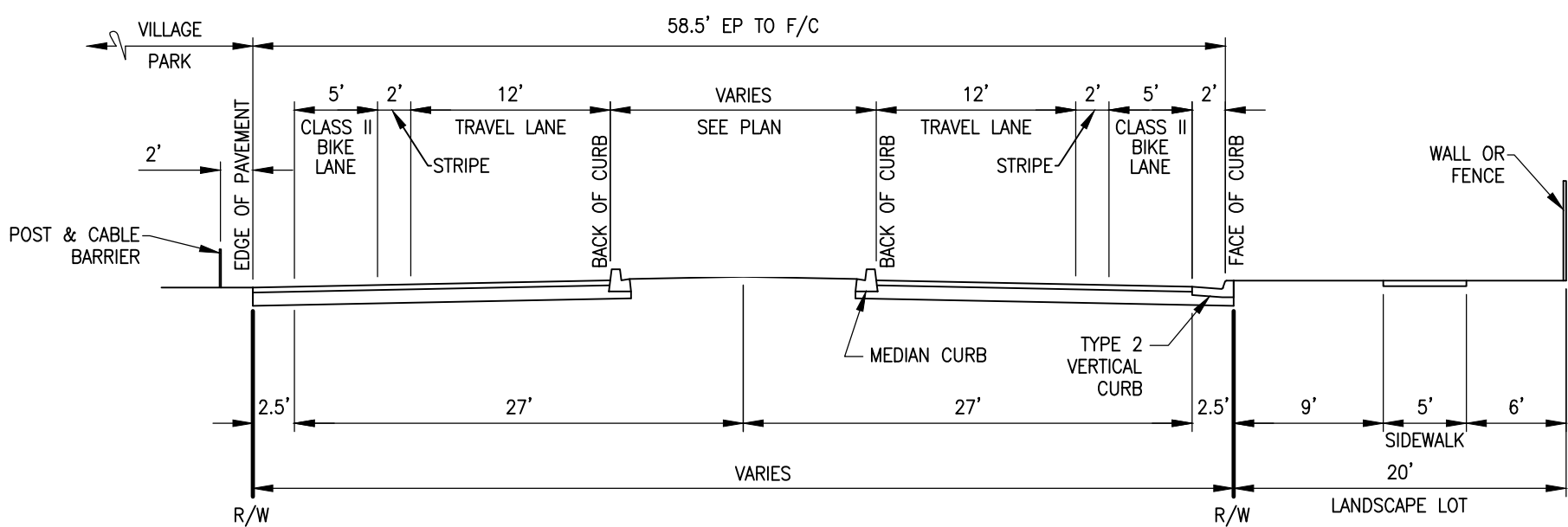
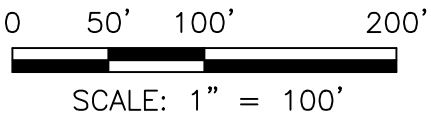
EL DORADO COUNTY, CALIFORNIA

SCALE: 1"=100' JULY, 2024

LEGEND

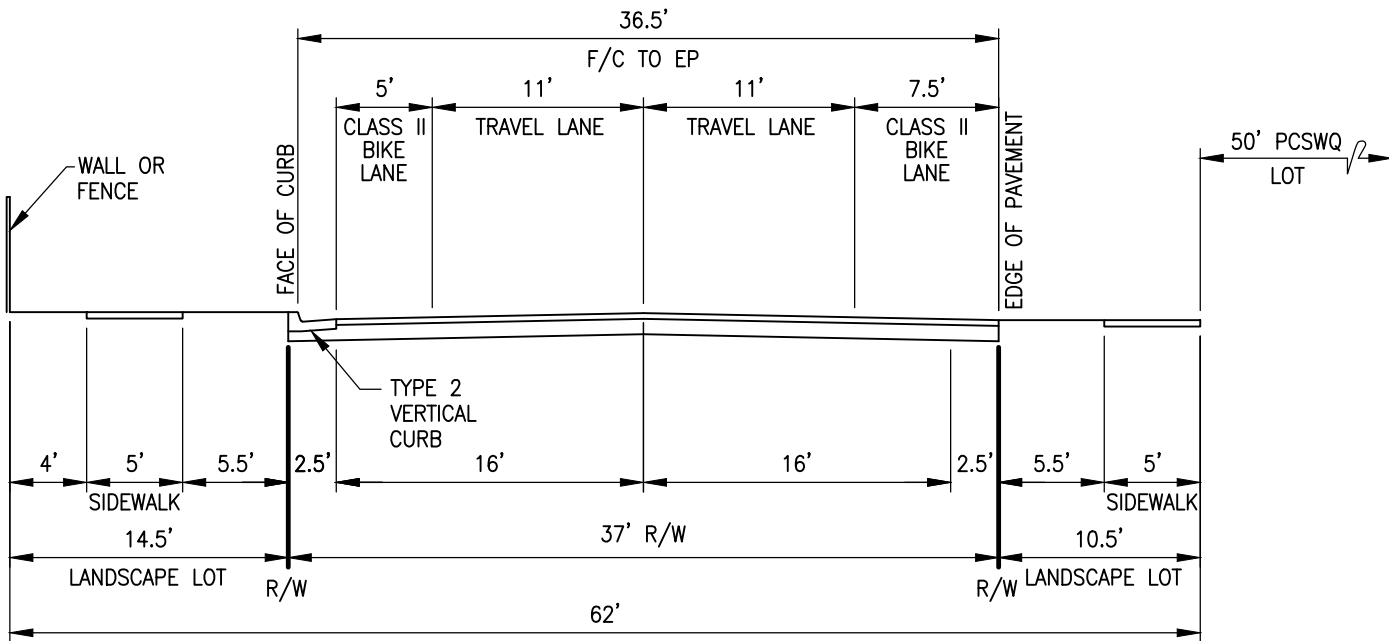
SUBDIVISION BOUNDARY

TEMPORARY IMPROVEMENTS
(BY OTHERS)



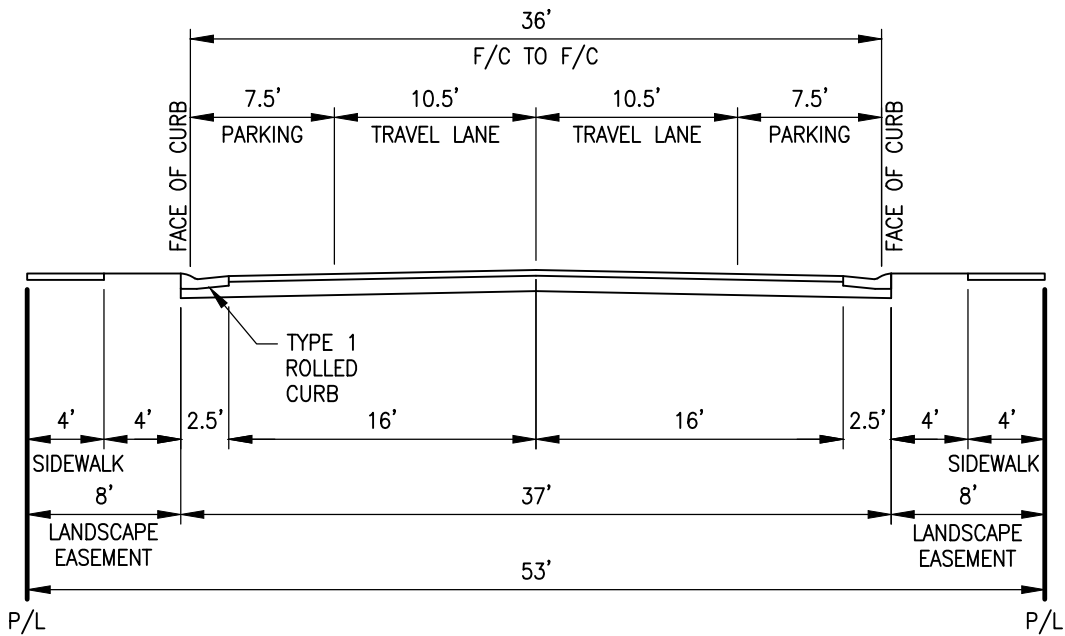
PUBLIC ENTRY STREET (A1)

5' CLASS II BIKE LANES - NO PARKING BOTH SIDES
SCALE: 1"=10'



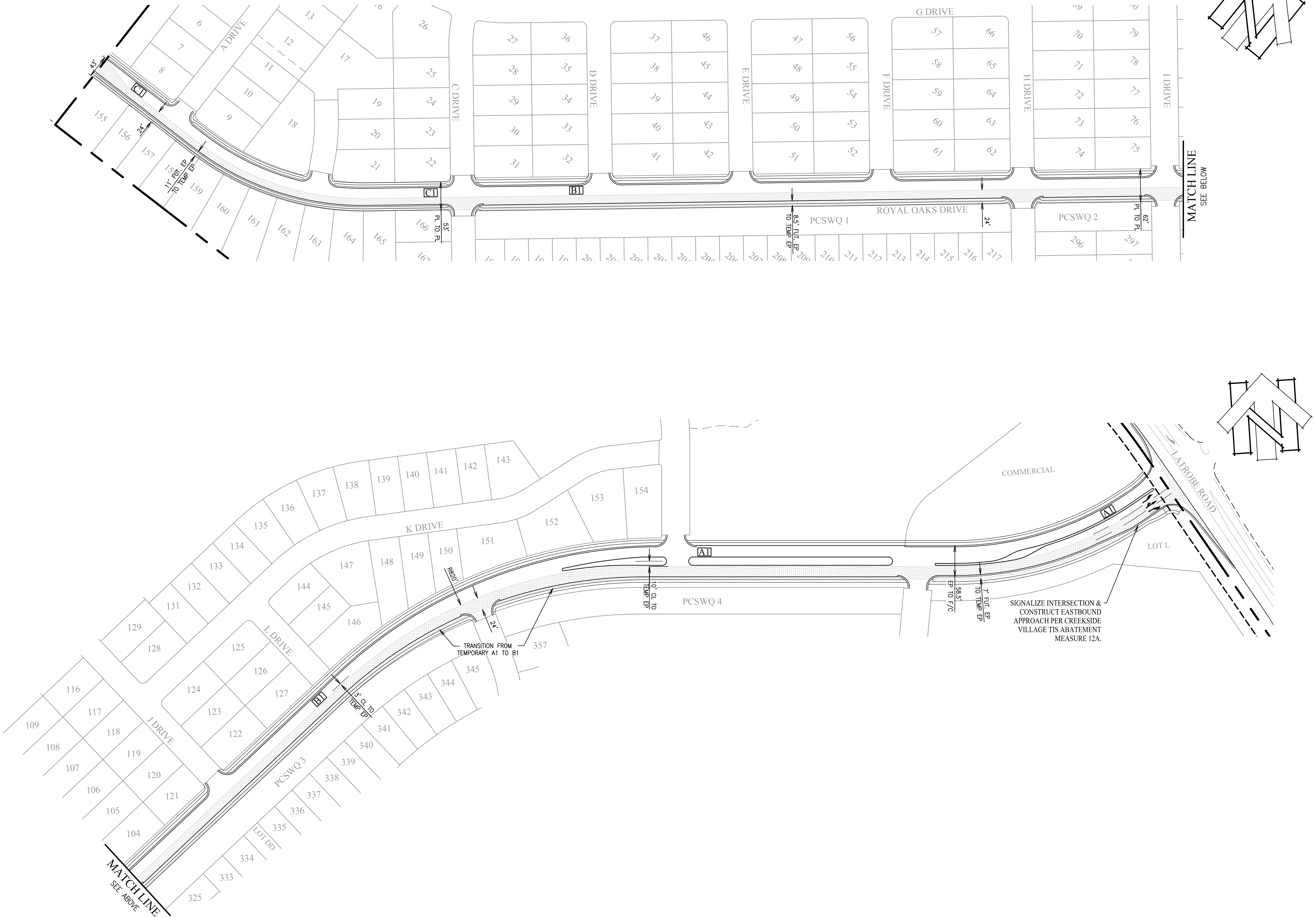
PUBLIC 62' RESIDENTIAL STREET (B1)

5' CLASS II BIKE LANES - NO PARKING BOTH SIDES
SCALE: 1"=10'



PRIVATE 53' RESIDENTIAL STREET (C1)

PARKING BOTH SIDES
SCALE: 1"=10'



Creekside Village
PFFP Backbone Improvements
Parks and Trail
Engineer's Opinion of Costs

4/17/2025

Item No.	Description	Quantity	Unit	Unit Price	Total Amount
PARK IMPROVEMENTS					
1	Village Park - Lot O	5.87	AC	\$602,844.00	\$3,538,694.28
2	Neighborhood Park - Lot T	2.23	AC	\$376,777.00	\$840,212.71
3	Neighborhood Park - Lot P	1.58	AC	\$376,777.00	\$595,307.66
4	Neighborhood Park - Lot V	4.42	AC	\$376,777.00	\$1,665,354.34
5	12' Pedestrian Trail	57,566	SF	\$25.00	\$1,439,150.00
				Direct Cost Total	\$8,078,718.99
				Mobilization (5% of Direct Costs)	\$403,935.95
SOFT COSTS					
4	Engineering			6%	\$484,723.14
5	Bond Enforcement Costs			2%	\$161,574.38
6	Construction Staking			4%	\$323,148.76
7	Construction Management & Inspection			10%	\$807,871.90
8	Contingency			25%	\$2,019,679.75
				Subtotal Soft Costs	\$3,796,997.93
				Total Estimated Cost	\$12,279,652.86