



## RESOLUTION NO.

### OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**WHEREAS**, starting in 1984 and continuing until the present time, the Board of Supervisors (Board) has adopted and updated various fee resolutions to ensure that new development on the western slope of El Dorado County pay to fund their fair share of the costs of improving the county and state roadways necessary to serve the new development; and

**WHEREAS**, El Dorado County has had an ongoing program in place since the 1990's to review, amend and adopt a County-wide Capital Improvement Program (CIP), and review and amend (if necessary) the County's Traffic Impact Mitigation Fee (TIM) program, in order to implement the County's General Plan and accommodate new development; and

**WHEREAS**, in 1998, El Dorado County voters adopted an initiative measure known as Measure Y, the "Control Traffic Congestion Initiative", resulting in several policies being added to the General Plan (TC-Xa through TC-Xi and related implementation measures) requiring new development to fully pay its way to prevent traffic congestion from worsening in the County; and

**WHEREAS**, the voters adopted a second initiative measure in 2008 that amended the Measure Y adopted in 1998 and extended the provisions for an additional 10 years; and

**WHEREAS**, one of the effects of these initiative measures is the requirement to maintain a comprehensive CIP program: General Plan policy TC-Xa requires that TIM Fee revenue, combined with other available funds (e.g. state and federal grant monies), shall fully pay for building all necessary road capacity improvements to fully offset and mitigate all direct and cumulative traffic impacts from new development upon any highways, arterial roads and their intersections during weekday, peak-hour periods in unincorporated areas of the County; and

**WHEREAS**, since 2004, the County reviewed, amended and adopted an updated CIP on an ongoing basis to ensure compliance with these initiatives, the General Plan, and state law; and

**WHEREAS**, the County has also filed a Traffic Impact Fee Program Annual Report for each Fiscal Year (FY) from 2002/03 through 2014/15 in compliance with California Government Code Section 66006. In addition, the Board reviewed the TIM Fee program in 2005, 2006, 2007, 2008, 2009, 2010 and 2012 and adopted resolutions amending the TIM Fee as appropriate; and

**WHEREAS**, the following findings are being made in connection with the annual account information (Exhibit A) as required by Government Code Section 66006. Findings are not required for the Silva Valley Interchange Road Impact Fee (RIF) Fund and the El Dorado Hills/Salmon Falls RIF Fund, as those funds were fully disbursed prior to the most recent review cycle as specified by Government Code section 66001(d).

**THEREFORE, BE IT HEREBY RESOLVED**, that the Board hereby incorporates Exhibit A by reference herein, finds that the reports provide sufficient information with regards to the unexpended balance in its TIM fund or accounts to support the following findings as required by the Mitigation Fee Act and based on such report, and as more specifically set forth in the reports, the Board makes the following findings:

**Section 66001(d)(1)(A) Identify the purpose to which the fee is to be put.**

The purpose of these fees is to implement County General Plan policies requiring that new development fund or construct transportation/circulation improvements as may be required to implement General Plan service level

policies. The County implements these General Plan policies in part through six active traffic impact fee funds consisting of the Highway 50 Variable Fee Fund (established 2002), the West Slope Fund (established 1991) and four TIM funds adopted as implementation of the 2004 General Plan. The Highway 50 Variable and West Slope funds were created to finance transportation improvements required to reduce impacts from new growth on the state highway system and the West Slope road system respectively. Collectively, these funds are referred to in County documents as the TIM funds. All funds within the Silva Valley Interchange RIF Fund (created in 1989) have been expended towards authorized projects and the fund was closed in Fiscal Year 2014/15. Similarly, all funds in the El Dorado Hills/Salmon Falls RIF account were used on authorized projects and the fund was closed out in 2012.

The TIM Fees and TIM Fee program are an implementation measure of the 2004 General Plan adopted by the Board: “2004 El Dorado County General Plan: A Plan for Managed Growth and Open Roads; A Plan for Quality Neighborhoods and Traffic Relief”. El Dorado County’s current TIM Fee rate was established in 2006 through Resolution 266-2006, and updated in 2012 through Resolution 021-2012. The purpose of the TIM Fee program is to provide a funding source from new development for capital transportation/circulation improvements which are related directly to the incremental traffic/vehicle burden imposed upon the County’s transportation/circulation system by the new development as contemplated by the General Plan.

Transportation improvements funded by the TIM Fees include future improvements as well as improvements already installed which are subject to reimbursement agreements. For Fiscal Year 2010-2011, the 2004 El Dorado Hills (EDH) Zone 8 fund owed \$8,832,615 in reimbursements. Current estimates for reimbursements are as follows: EDH TIM - \$13,152,127; 2004 Silva Valley TIM - \$16,194,966; 2004 TIM (Zones 1-7) - \$638,582 and 2004 TIM (Zones 1-7) - \$5,892,364 in credits. The TIM Fees advance a legitimate County interest by enabling the County to provide infrastructure to new growth while requiring new development to pay its

The system is a software tool designed to aid government agencies in processing records requests.

The TIM Fee is collected on applicable building permits and held in special revenue accounts. The following accounts were established to segregate funds as specified in Resolution 266-2006: TIM – 2004 EDH TIM (fund 7730503; first fees deposited in FY 2005/06), TIM – 2004 Silva Valley Interchange (fund 7730504; first fees deposited in FY 2005/06), TIM – 2004 TIM (fund 7730505; first fees deposited in FY 2005/06), TIM – 2004 HWY 50 TIM (fund 7730701; first fees deposited in FY 2005/06). The funds are collected throughout the year as building permits are issued, deposited a minimum of weekly, and distributed periodically to reimburse for eligible project costs. The TIM – Traffic Impact Mitigation Fees (fund 7730500; first fees deposited in FY 1991/92) and TIM – Interim HWY 50 TIM Fees (fund 7730700; first fees deposited in FY 2002/03) are currently active accounts that were established prior to 2004. As part of the TIM Fee rate changes in 2006, balances remaining at the time from the prior fee program (7730500 and 7730700) were adjusted to reflect existing encumbrances against the accounts, including existing reimbursement agreements. The available balances were then allocated, or credited, to the costs of those projects that were in the earlier fee programs and that remained in the TIM Fee program adopted in 2006. Funds are no longer deposited into these accounts; however, distributions are made to reimburse for eligible project costs.

**Section 66001(d)(1)(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.**

The reasonable relationship between the fee and purpose (development of transportation/circulation improvements as necessary to serve new development and maintain General Plan service levels) for which it is charged is set forth in:

- Resolutions 266-2006 (Legistar Item 06-0139) and 021-2012 (Legistar Item 08-1466)
- The “El Dorado County Traffic Impact Mitigation Fee Update 2005” report prepared by Dowling Associates, Inc., dated January 2006 (Legistar Item 06-0139, attached to the staff report)
- The “US 50 Strategic Corridor Operations Study - Ponderosa Road to Mather Field Road” report prepared by Dowling Associates, Inc., dated January 2006 (referenced in Legistar Item 06-0139, on file with the Community Development Agency)

- The “Transportation Mitigation Impact Fee Program Project Update” prepared by URS Corporation, dated May 2006 (on file with the Community Development Agency)
- The El Dorado County staff report prepared for the August 22, 2006 Board of Supervisors hearing, dated August 8, 2006 (Legistar Item 06-0139)
- The 2004 General Plan Environmental Impact Report and associated analysis, including the traffic analysis prepared by Fehr & Peers and land use growth forecasts developed by Economic and Planning Systems (EPS) (referenced in Legistar Item 06-0139, on file with the Community Development Agency)
- The Traffic Impact Mitigation Fee Program Final Supplement to the El Dorado County General Plan Environmental Impact Report, dated August 2006 (Legistar Item 06-0139)
- Resolution 265-2006 Certifying the Traffic Impact Mitigation Fee Program Final Supplement to the El Dorado County General Plan Environmental Impact Report; Issuing a Supplemental Statement of Overriding Considerations; and Making Supplemental Findings of Fact (Legistar Item 06-0139)

The TIM Fee program addresses the need to fund a road system capable of achieving the traffic level of service (LOS) standards of the 2004 General Plan and as required by “Measure Y”, a local voter initiative passed in 1998 and amended in 2008, that requires: (1) traffic from major single-family residential subdivisions shall not result in, or worsen, LOS F (gridlock) traffic congestion; (2) no additional county roadways may operate at LOS F without voter approval or 4/5ths vote of the Board, and; (3) developer-paid traffic fees, combined with any other funding source, shall pay to build necessary road improvements.

The projected costs of future projects were spread among eight Fee Zones based on traffic volumes from each Zone and these costs were converted into the adopted fees. The Zones that comprise this fee program are:

- Fee Zone 1 – Comprised of the area east of Pollock Pines
- Fee Zone 2 – Cameron Park and Rescue area
- Fee Zone 3 – The area west of Placerville along Highway 50
- Fee Zone 4 – Northwest area of the County
- Fee Zone 5 – Area along Highway 50 east of Placerville
- Fee Zone 6 – Area Southeast of Placerville
- Fee Zone 7 – Southwest area of the County
- Fee Zone 8 – El Dorado Hills

The local component of fees collected from Zones 1-7 are pooled into an account (TIM – 2004 TIM [7730505]) for use on future projects located within these Zones.

The local component of fees collected from Zone 8 are held in a separate account (TIM – 2004 EDH TIM [7730503]) due to pre-existing agreements and due to development in this area under the previously created El Dorado Hills/Salmon Falls Area RIF program. Local funds collected from Zone 8 can only be used on projects within the boundaries of Zone 8, and conversely, local funds from Zones 1-7 cannot be used on projects within Zone 8.

Thirty percent of all TIM fees collected in Zone 8 are set aside in a separate account (TIM – 2004 Silva Valley Interchange [7730504]) to fund the new Silva Valley Interchange.

Highway 50 fees collected from all the Zones are pooled into a separate account (TIM – 2004 HWY 50 TIM [7730701]) and used on projects along Highway 50. To provide equity to the fee program, the different Zones’ Highway 50 component of the fee was based on the usage attributable to development in that given Zone.

There is a reasonable relationship between the TIM Fee’s purpose (development of transportation improvements as necessary to serve new development and maintain General Plan service levels) and the development projects on which the fee is imposed because the transportation/circulation facilities funded by the TIM Fee are needed to accommodate the incremental new traffic/vehicle burdens generated by the development

of new commercial, industrial and residential uses upon which the fee is imposed. (See documents cited above.) There is a reasonable relationship between the need for the transportation/circulation facilities and the development of new commercial, industrial and residential projects upon which the fee is imposed because the new development projects paying the fee generate the need for and will receive a direct benefit from the transportation/circulation facilities funded by the fee; the transportation/circulation facilities funded by the fee will increase traffic/vehicle circulation capacity on streets and highways directly burdened by the increase in traffic/vehicles generated by new development projects upon which the fee is charged.

The process to determine this reasonable relationship included the following:

- *Identify Needed Improvements*
  - Determine/Develop Land Use Base - 2004 General Plan Forecasts
  - Determine Anticipated Road Deficiencies - Traffic Model Runs
  - Identify Needed Improvements - Achieve General Plan LOS Standards
  - Confirm Improvements - Confirming Traffic Model Runs
- *Develop Fee Rates*
  - Prepare Cost Estimates
  - Develop Fee Zone Boundaries
  - Determine project shares for Zones
  - Identify and quantify existing and alternative funding sources
  - Calculate fee rates by Zone and development type
- *California Environmental Quality Act (CEQA) Review*
  - Prepare and circulate TIM Fee Program Draft Supplement to the General Plan Environmental Impact Report (EIR) (Draft Supplement)
  - Receive comments on the Draft Supplement
  - Prepare responses to Draft Supplement comments
  - Complete TIM Fee Program Final Supplement to the General Plan EIR (Final Supplement)
- *County Consideration and Approval*
  - Prepare the appropriate staff report and background information
  - Publish and mail the required public notices
  - Hold a Public Hearing at the Board
  - Adopt Resolution certifying the Final Supplement, Supplemental Statement of Overriding Considerations, and Supplemental Findings of Fact
  - Adopt TIM Fee Program and new fee rates

The following identifies each TIM Fee account and the reasonable relationship between the fees and the purpose for which it is charged:

- TIM – 2004 EDH TIM (7730503): There is a reasonable relationship between this fee and the purpose for which it is charged because the transportation/circulation facilities funded by the fees in this account (including new local roads, local road upgrades and widenings, signalization and intersection improvements, operational and safety improvements, and Highway 50 interchange improvements) are needed to accommodate the incremental new traffic/vehicle burdens generated by the development of new commercial, industrial and residential uses within TIM Fee Zone 8 (El Dorado Hills) upon which the fee is imposed. There is a reasonable relationship between the need for the transportation/circulation facilities and the development of new commercial, industrial and residential projects within TIM Fee Zone 8 (El Dorado Hills) upon which the fee is imposed because the new development projects paying the fee will receive a direct benefit from the transportation/circulation facilities funded by the fee (as specified in Resolution 266-2006); the transportation/circulation

facilities funded by the fee will increase traffic/vehicle circulation capacity on streets and highways directly burdened by the increase in traffic/vehicles generated by new development projects upon which the fee is charged.

- TIM – 2004 Silva Valley Interchange (7730504): There is a reasonable relationship between this fee and the purpose for which it is charged because the transportation/circulation facilities funded by the fees in this account (the new Silva Valley Interchange) are needed to accommodate the incremental new traffic/vehicle burdens generated by the development of new commercial, industrial and residential uses within TIM Fee Zone 8 upon which the fee is imposed. There is a reasonable relationship between the need for the transportation/circulation facilities and the development of new commercial, industrial and residential projects within TIM Fee Zone 8 upon which the fee is imposed because the new development projects paying the fee will receive a direct benefit from the transportation/circulation facilities funded by the fee (as specified in Resolution 266-2006); the transportation/circulation facilities funded by the fee will increase traffic/vehicle circulation capacity on streets and highways directly burdened by the increase in traffic/vehicles generated by new development projects upon which the fee is charged.
- TIM – 2004 TIM (7730505): There is a reasonable relationship between this fee and the purpose for which it is charged because the transportation/circulation facilities funded by the fees in this account (including new local roads, local road upgrades and widenings, signalization and intersection improvements, operational and safety improvements, Highway 50 interchange improvements, and bridge replacement and rehabilitation) are needed to accommodate the incremental new traffic/vehicle burdens generated by the development of new commercial, industrial and residential uses within TIM Fee Zones 1-7 upon which the fee is imposed. There is a reasonable relationship between the need for the transportation/circulation facilities and the development of new commercial, industrial and residential projects within TIM Fee Zones 1-7 upon which the fee is imposed because the new development projects paying the fee will receive a direct benefit from the transportation/circulation facilities funded by the fee (as specified in Resolution 266-2006); the transportation/circulation facilities funded by the fee will increase traffic/vehicle circulation capacity on streets and highways directly burdened by the increase in traffic/vehicles generated by new development projects upon which the fee is charged.
- TIM – 2004 HWY 50 TIM (7730701): There is a reasonable relationship between this fee and the purpose for which it is charged because the transportation/circulation facilities funded by the fees in this account (including Highway 50 mainline lanes, High Occupancy Vehicle lanes, auxiliary lanes, interchange improvements, and transit service improvements) are needed to accommodate the incremental new traffic/vehicle burdens generated by the development of new commercial, industrial and residential uses within TIM Fee Zones 1-8 upon which the fee is imposed. There is a reasonable relationship between the need for the transportation/circulation facilities and the development of new commercial, industrial and residential projects within TIM Fee Zones 1-8 upon which the fee is imposed because the new development projects paying the fee will receive a direct benefit from the transportation/circulation facilities funded by the fee (as specified in Resolution 266-2006); the transportation/circulation facilities funded by the fee will increase traffic/vehicle circulation capacity on streets and highways directly burdened by the increase in traffic/vehicles generated by new development projects upon which the fee is charged.
- TIM – Traffic Impact Mitigation Fees (7730500): There is a reasonable relationship between this fee and the purpose for which it was charged because the transportation/circulation facilities funded by the fees in this account (including new local roads, local road upgrades and widenings, signalization and intersection improvements, operational and safety improvements, Highway 50 interchange improvements, and bridge replacement and rehabilitation) are needed to accommodate the incremental new traffic/vehicle burdens generated by the development of new commercial, industrial and residential uses within TIM Fee Zones 1-7 upon which the fee was imposed. There is a reasonable relationship between the need for the transportation/circulation facilities and the development of new commercial, industrial and residential projects within TIM Fee Zones 1-7 upon which the fee was imposed because the development projects that paid the fee will receive a direct benefit from the

transportation/circulation facilities funded by the fee (as specified in Resolution 258-91); the transportation/circulation facilities funded by the fee will increase traffic/vehicle circulation capacity on streets and highways directly burdened by the increase in traffic/vehicles generated by new development projects upon which the fee was charged.

- TIM – Interim HWY 50 TIM Fees (7730700): There is a reasonable relationship between this fee and the purpose for which it was charged because the transportation/circulation facilities funded by the fees in this account (including Highway 50 mainline lanes, HOV lanes, auxiliary lanes, interchange improvements, and transit service improvements) are needed to accommodate the incremental new traffic/vehicle burdens generated by the development of new commercial, industrial and residential uses within TIM Fee Zones 1-8 upon which the fee was imposed. There is a reasonable relationship between the need for the transportation/circulation facilities and the development of new commercial, industrial and residential projects within TIM Fee Zones 1-8 upon which the fee was imposed because the new development projects that paid the fee will receive a direct benefit from the transportation/circulation facilities funded by the fee (as specified in Resolution 247-2002); the transportation/circulation facilities funded by the fee will increase traffic/vehicle circulation capacity on streets and highways directly burdened by the increase in traffic/vehicles generated by new development projects upon which the fee was charged.

**Section 66001(d)(1)(C) Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements.**

The purpose for which the TIM Fees were adopted was to build transportation/circulation improvements necessary to accommodate new development as contemplated in the General Plan. The County’s CIP, adopted and in effect for the years 2010, 2012 and, 2013 (Exhibits B-1 through B-3) and incorporated by reference herein, identifies all sources and amounts of funding anticipated to complete financing incomplete improvements identified in paragraph (2) of subdivision (a) (of Section 66001). Projected expenditures necessary to accommodate new growth contemplated by the General Plan and as reflected in the 20-year CIP are approximately \$850,000,000. The CIP includes detailed cash pro-formas for every project, which show all revenues by funding source and all expenditures per fiscal year; a current year work program; a future work program broken down into five year, ten year and twenty year timeframes; and additional details for each capital project, including location maps, project description, a financing plan and tentative schedule. Sources of funding for CIP projects include but are not limited to local funding sources (e.g. TIM Fees, tribe funds, and Missouri Flat Master Circulation and Funding Plan funds), state funding sources (e.g. High Risk Rural Roads, Regional Surface Transportation Program) and federal sources (e.g. Highway Bridge Program, Federal Land Access Program, and Congestion Mitigation Air Quality funds).

The following identifies each TIM Fee account and the amount of funding in each account available to complete financing incomplete improvements identified in paragraph (2) of subdivision (a) (of Section 66001):

- TIM – 2004 EDH TIM (7730503): Exhibit C (“2004 GP EDH TIM Audit 7730503.pdf”) documents this account’s beginning balance, revenues, expenditures, and ending balance for each fiscal year from FY 2005/06 through FY 2014/15. The balance in this account at the end of FY 2010/11 is set forth in Exhibit C; this balance is available to complete financing incomplete improvements as set forth in the CIP for that year.
- TIM – 2004 Silva Valley Interchange (7730504): Exhibit D (“2004 GP Silva Valley TIM Audit 7730504.pdf”) documents this account’s beginning balance, revenues, expenditures, and ending balance for each fiscal year from FY 2005/06 through FY 2014/15. The balance in this account at the end of FY 2010/11 is set forth in Exhibit D; this balance is available to complete financing incomplete improvements identified in the CIP for that year.
- TIM – 2004 TIM (7730505): Exhibit E (“2004 GP TIM Audit 7730505.pdf”) documents this account’s beginning balance, revenues, expenditures, and ending balance for each fiscal year from FY 2005/06 through FY 2014/15. The balance in this account at the end of FY 2010/11 is set forth in Exhibit E; this balance is available to complete financing incomplete improvements identified in the CIP for that year.

- TIM – 2004 HWY 50 TIM (7730701): Exhibit F (“2004 GP Highway 50 TIM Audit.pdf”) documents this account’s beginning balance, revenues, expenditures, and ending balance for each fiscal year from FY 2005/06 through FY 2014/15. The balance in this account at the end of FY 2010/11 is set forth on that Exhibit; this balance is available to complete financing incomplete improvements identified in the CIP for that year.
- TIM – Traffic Impact Mitigation Fees (7730500): Exhibit G (“West Slope TIM Audit 7330500.pdf”) documents this account’s beginning balance, revenues, expenditures, and ending balance for each fiscal year from FY 1991/92 through FY 2014/15. The balance in this account at the end of FY 2011/12 is set forth on that Exhibit; this balance is available to complete financing incomplete improvements identified in the CIP for that year.
- TIM – Interim HWY 50 TIM Fees (7730700): Exhibit H (“Interim Highway 50 TIM Audit 7730700.pdf”) documents this account’s beginning balance, revenues, expenditures, and ending balance for each fiscal year from FY 2001/02 through FY 2014/15. The balance in this account at the end of FY 2012/13 is set forth on that Exhibit; this balance is available to complete financing incomplete improvements identified in the CIP for that year.

**Section 66001(d)(1)(D) Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.**

The County’s CIP Books (Exhibits B-1 through B-3) identify the approximate dates for the deposit of additional funding.

Highway 50 Interim	2013 CIP	Exh. B-3 (Included in Highway 50 TIM Cash Proforma Section)
West Slope	2012 CIP	Exh. B-2 (Included in TIM Zones 1-7 Cash Proforma Section)
2004 Zone 8	2010 CIP	Exh. B-1
2004 Silva Valley	2010 CIP	Exh. B-1
2004 GP Zones 1-7	2010 CIP	Exh. B-1
2004 Highway 50	2010 CIP	Exh. B-1

**Additional Board of Supervisors Determination and Findings**

1. The County holds fees in two funds (BAR J Trust Road Impact Fee, Account 8830422; Marble Valley Road Impact Fee, Account 8830423) which are held for purposes of reimbursing a property owner or developer pursuant to a written agreement. These fees are exempt from the findings requirements. (Gov. Code §66003.)
2. The Impact Fees authorized by Resolution 266-2006 were first deposited into the funds as set forth herein: TIM – 2004 EDH TIM (fund 7730503; first fees deposited in FY 2005/06), TIM – 2004 Silva Valley Interchange (fund 7730504; first fees deposited in FY 2005/06), TIM – 2004 TIM (fund 7730505; first fees deposited in FY 2005/06), TIM – 2004 HWY 50 TIM (fund 7730701; first fees deposited in FY 2005/06). See Exhibits C, D, E, and F. The Fees in funds 7730500 and 7730700 were first deposited as set forth herein: The TIM – Traffic Impact Mitigation Fees (fund 7730500; first fees deposited in FY 1991/92) and TIM – Interim HWY 50 TIM Fees (fund 7730700; first fees deposited in FY 2002/03) are currently active accounts that were established prior to 2004.
3. These findings serve as the required periodic (5 year) findings specified by the Mitigation Fee Act for the TIM Funds for the following years:

		<u>Req. Finding</u>
Highway 50 Interim	7730700	FY 2012-13
West Slope	7730500	FY 2011-12
2004 Zone 8	7730503	FY 2010-11
2004 Silva Valley	7730504	FY 2010-11
2004 GP Zone 1-7	7730505	FY 2010-11
2004 Highway 50	7730701	FY 2010-11

4. Pursuant to Government Code Section 66006 the County reported the annual balances for the various TIM funds for each fiscal year from FY 2002/03 through FY 2014/15 (Exhibit A). The appropriation and expenditure of funds from the TIM accounts are reflected in the CIPs as well as the Annual Reports required by Government Code Section 66006. Consistent with Government Code Section 66001(e), the Board finds, in review of the CIPs and Annual Reviews (Gov. Code §66006), that the County has on an ongoing basis, identified approximate dates to commence construction as sufficient funds were collected to complete financing of public improvement within the timeframes specified by Government Code Section 66006.

The Board incorporates by reference all of the aforementioned studies and documents referenced herein into these findings, and adopts all findings and determinations contained therein.

The adoption of this resolution is not a “project” for the purposes of CEQA, because the resolution relates to a financial reporting requirement, and does not authorize or commit the County to particular project, and is exempt as an ongoing administrative activity or funding activity (Guidelines 15378(b)(2) and (b)(4) or is otherwise exempt under the golden rule.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the \_\_\_\_\_ day of \_\_\_\_\_ 2016, by the following vote of said Board:

Attest:	Ayes:
James S. Mitrisin	Noes:
Clerk of the Board of Supervisors	Absent:

By: \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_ Chair, Board of Supervisors