MEETING AGENDA
SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Tuesday, September 15th, 2026

1. **Closed Session held at 5:30 p.m. (Station 17, Portable Conference/Training Room)**
   Pursuant to the cited authority, the District Board will hold a closed session to discuss the following listed items. (Estimated time 1 hour)
   a. **Public Employee Discipline/Dismissal/Release/Complaint (Gov Code § 54957)**

2. **Regular Session to follow closed session at 6:30 p.m. or when closed session is complete.**

   A. In Person at Station 17, Portable Conference/Training Room
   To watch the meeting online, use the link https://bit.ly/48HVWNi Any member of the public may provide written comment to the Board before the meeting by sending it to the Secretary via email at: kmedeiros@southplacerfire.org. If you are commenting on a particular item on the agenda, please identify the agenda item number and letter. Any comment of 500 words or less (per person, per item) will be read into the record if: (1) the subject line includes "COMMENT TO BOARD FOR [DATE OF] MEETING – PLEASE READ"; and (2) it is received by the Secretary by 5:00 PM the day of the meeting. Please be aware that any public comments requesting to be read aloud that do not specify a particular agenda item number will be read aloud during the general public comment portion of the agenda. Due to potential technological delays in transmission, the public is encouraged to submit any comments to the Secretary early, in order to ensure they are received in time to be read into the record.

3. **Flag Salute**

4. **Report from closed session**

5. **Public Comment**
   Persons who wish to speak to the Board regarding an item not on tonight's agenda or wish to ask the Board to pull an item from the Consent Calendar may do so now. Please submit the Public Comment form to the Board Secretary before the commencement of the Board Meeting. When called upon, please come to the podium, state your name and address, and limit your remarks to three (3) minutes.Please be aware that the California Government Code prohibits the Board from taking any immediate action on an item that does not appear on the agenda unless the item meets stringent statutory requirements. However, your concerns can be referred to the Staff for review and reported back to the Board at a later date. Comments on agenda items, including items pulled from the Consent Calendar, will be allowed at this time or when the Board considers them.

6. **Consent Agenda (Single Motion Needed)**
   All matters listed under the Consent Agenda are considered routine and will be enacted by one motion. There will be a separate discussion of these items if a member of the Board of Directors, audience, or Staff requests a specific item to be removed from the Consent Agenda for separate action. Any item removed will be considered after the motion to approve the Consent Agenda.

   A. Approval of the Agenda
   B. Approval of the Minutes
   C. Authorization of Deposits:

Ambulance	$142,151.10
Consolidated Mitigation Fees	$37,495.66
Plans/Inspections	$35,027.00
Cell Tower Leases	$13,444.44
Refunds/Reimbursements	$2,157.92
Cal Card Rebate	$853.23
Report Fees	$50.00
TOTAL	$231,179.35

D. Approval of the September 2026 Expenditures: $377,710.68

E. Personnel Items

Separations:	1 Apprentice Firefighter
Promotions:	None
Reassignments:	None
New Hires:	None
Interns/Volunteers:	None

7. **Special Presentations:** None

8. **Old Business**

   A. Fiscal Year 2026/27 Final Budget Adoption: Staff recommends review and adoption of the FY 2026/2027 budget.

   B. Approval of Resolution making finding to declare APN 036-280-052-000 as compliant with Surplus Land Act: Staff recommends approval of Resolution No. 6-2026/27 declaring APN 036-280-052-000 at the corner of Auburn Folsom and Eden Roc Drive as non-exempt surplus land pursuant to GC §54221 authorizing the Fire Chief to comply with the Surplus Land Act.

9. **New Business:**

   A. Fiscal Year 2025/26 Draft Quarterly Budget Report: Staff recommends a short presentation and approval on the status of the Draft 4th Quarter Fiscal Year 2025/26 unaudited final budget status.

   B. Authorization to approve the MOU and Resolution No. 7-2026/27 with Town of Loomis for administration and indemnification of Development Impact Fees: The Town Of Loomis has requested the District sign a MOU and approve a Resolution in connection with the implementation and administration of the Development Impact fees on behalf of the District as in indemnity agreement between organization for the land use agency.

10. **Informational and Discussion**

    A. Update on Station solar project: Staff recommends a short presentation on the cost savings from the solar project upgrades at stations to reduce exposure to future utility rate increases and review the long term value to the District.

11. **Committee and Monthly Reports**

12. **Correspondence Review**

13. **Chief's Report:**

    A. Staff recommends a monthly District update

14. **Labor Report**

15. **Functions Scheduled**

16. **Board/Staff Comments**

17. **Future Agenda Items**

18. **Adjournment**

Next Board Meeting:
Tuesday, October 20 2026 6 p.m. at Loomis Train Depot

SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Regular Board Meeting Minutes
August 18, 2026

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Tuesday, August 18, 2026, at 6:00 p.m. by President, Tracy Randall.

Board Present:	Absent:
Tracy Randall, President	Dan Bajtos, Director
Ken Musso, Vice President	Gary Flanagan, Director
Chris Gibson, Clerk	
Jenine Windeshausen, Director	
Pete Gallegos, Director	

Staff Present:	
Fire Chief, Darin Snedeker	Division Chief, Donavon Gray
Fire Marshal, Jeff Ingolia	Battalion Chief, Shawn Wolf
Kathy Medeiros, Board Secretary	Engineer, Tony Rydell
Battalion Chief, Nick Paskey	Captain, Mark Robertson
Executive Assistant, Kim Corcoran	

Public Comment: Member of the public, Diane Means thanked staff for attendance at the Hidden Valley HOA event.

Consent Agenda: Director Gibson made a motion to approve the consent agenda. The motion was seconded by Director Windeshausen.

Ayes: Randall, Musso, Gibson, Windeshausen, Gallegos Noes: None Abstain: None Absent: Flanagan, Bajtos

Carried

OLD BUSINESS

District Strategic Planning: Staff will provide an update on the Strategic Plan goals and objectives. Chief Snedeker began discussing the status for the five core strategic initiatives developed to guide and enhance district service over the next 3-5 years: Training, Fiscal Sustainability, Service Delivery, Community risk reductions, and community engagement. He reported the milestones achieved and the importance of the new command leadership team to continuously evaluate, integrate, and adapt to the emerging challenges as they align the district's mission and resources with community expectations. He added that the district continues to address challenges such as long-term fiscal solvency, staffing retention, and aging infrastructure but remain proactive and resilient in executing the strategic goals. Director Gallegos thanked Chief Snedeker for the update and his commitment to the plan.

NEW BUSINESS
None

INFORMATION AND DISCUSSION

- EMS Division (Chief Gray): Guest instructors from Placer County Coordination team, scheduled multi-agency training hosted by Roseville fire in September, ACLS refresher training scheduled for week of 9/7, 49 ride alongs year to date.

- Fire Prevention department (Chief Ingolia): 3 new residential starts, 7 commercial starts, 41 total permits pulled, 11,075 square feet of remodels started. 32 sets of plans received 44 new inspections.
- Investigations (Chief Ingolia): Intentionally set fire- 5900 King Road-Investigator Stephens performed investigation
- Facilities (Chief Ingolia): None

Committee Updates: Director Musso noted that the FAIRA board met and he will report out next month.

Correspondence Review: An update on the public outreach activities for July from Meraki Public Affairs. A letter of thanks from Placer Hills Fire for the donation of a Type 1 engine to their District.

Ops Chief's Report:

- Donations accepted at St. 17 for SPCA
- National Night Out was 8/4
- Captain's development series to be held soon
- Incidents: Residential at Castlereigh Ct, Commercial at King Road, Vegetation fires at Cavitt Stallman and at King Ranch
- October 20 board meeting to be held at Loomis Train Depot

Labor Report: Unit Representative Robertson noted that the strategic plan has been progressing and the command staff have been working collaboratively with labor, improving morale. He continued that the unit is preparing to work in the community beginning September 15.

Functions: Lakeview Hills 8/22 at 12 pm, 9/11 Event in Loomis at 7 pm, St. 20 Info session Sat. 9/12 9-10:30 am, SPFD 75th Anniversary event Sunday 9/13 2-6 pm at Gander Taphouse, St. 18 Info. Session 9/17 7-8:30 pm, Loomis Fruit Shed & St. 18 pancake breakfast Sat. 10/3 10-4 pm, 1st Responder Fair Sat. 10/3 10-1:30 pm at Granite Bay Park, St, 15 Info Session Tuesday 10/6 7-8:30 pm

Board/Staff Comments: Directors Gibson and Windeshausen thanked staff for the positive updates and commended their strong work.

Future Agenda Items: None

There being no further business to come before the Board, the meeting adjourned at 7:06 p.m. The next regular meeting will be held on Tuesday, September 15, 2026.

Respectfully submitted,

Kathy Medeiros

Recording Secretary, Kathy Medeiros

Ranges:	From:	To:		From:	To:
Checkbook ID	First	Last	Number	First	Last
Description	First	Last	Date	8/13/2026	9/10/2026
User-Defined 1	First	Last	Type	Check	Check

Sorted By: Date
Include Trx: Reconciled, Unreconciled

* Voided transaction ^ Cleared amount is different than posted amount

Checkbook ID	Description	User-Defined 1	Current Balance
PLACER COUNTY	County Of Placer		$3,162,357.37

Number	Date	Type	Paid To/Rcvd From	Reconciled	Origin	Payment	Deposit
26327	8/20/2026	CHK	BURTONS FIRE APPARATUS	No	PMCHK00001176	$4,543.57	
26328	8/20/2026	CHK	BART INDUSTRIES	No	PMCHK00001176	$207.00	
26329	8/20/2026	CHK	CAPITAL CLUTCH & BRAKE	No	PMCHK00001176	$33.71	
26330	8/20/2026	CHK	DAWSON OIL	No	PMCHK00001176	$5,462.68	
26331	8/20/2026	CHK	Eco-Chek Compliance, Inc.	No	PMCHK00001176	$1,734.93	
26332	8/20/2026	CHK	FOLSOM LAKE FORD	No	PMCHK00001176	$72.74	
26333	8/20/2026	CHK	Golden State Emergency Vehic	No	PMCHK00001176	$415.22	
26334	8/20/2026	CHK	HI-TECH	No	PMCHK00001176	$2,033.70	
26335	8/20/2026	CHK	HARRIS INDUSTRIAL GASES	No	PMCHK00001176	$582.67	
26336	8/20/2026	CHK	HdL Coren & Cone	No	PMCHK00001176	$4,090.08	
26337	8/20/2026	CHK	Jones, Susan	No	PMCHK00001176	$441.20	
26338	8/20/2026	CHK	LIFE ASSIST	No	PMCHK00001176	$3,777.28	
26339	8/20/2026	CHK	Lexipol, LLC	No	PMCHK00001176	$13,301.96	
26340	8/20/2026	CHK	Mission Uniform Services	No	PMCHK00001176	$61.64	
26341	8/20/2026	CHK	NETWORK DESIGN ASSOC	No	PMCHK00001176	$618.75	
26342	8/20/2026	CHK	Placer County Water Agency	No	PMCHK00001176	$683.51	
26343	8/20/2026	CHK	Recology Auburn Placer	No	PMCHK00001176	$545.42	
26344	8/20/2026	CHK	Romans Upholstery	No	PMCHK00001176	$650.00	
26345	8/20/2026	CHK	SAMBA Holdings Inc	No	PMCHK00001176	$123.00	
26346	8/20/2026	CHK	TIFCO INDUSTRIES	No	PMCHK00001176	$440.96	
26347	8/20/2026	CHK	Tablet Command, Inc.	No	PMCHK00001176	$58,450.00	
26348	8/20/2026	CHK	US Bank Corporate Payment Sy	No	PMCHK00001176	$19,398.52	
26349	9/8/2026	CHK	ALL STAR FIRE EQUIPMENT	No	PMCHK00001177	$1,999.63	
26350	9/8/2026	CHK	AFLAC	No	PMCHK00001177	$1,132.28	
26351	9/8/2026	CHK	BURTONS FIRE APPARATUS	No	PMCHK00001177	$1,089.61	
26352	9/8/2026	CHK	Blue Shield	No	PMCHK00001177	$97.85	
26353	9/8/2026	CHK	Benz Air Engineering Co, Inc	No	PMCHK00001177	$570.04	
26354	9/8/2026	CHK	CA. FIRE CHIEFS ASSOC.	No	PMCHK00001177	$1,585.00	
26355	9/8/2026	CHK	CURTIS L.N. & SONS	No	PMCHK00001177	$116.90	
26356	9/8/2026	CHK	Consolidated Communications	No	PMCHK00001177	$879.76	
26357	9/8/2026	CHK	California Assn of Prefessio	No	PMCHK00001177	$1,475.00	
26358	9/8/2026	CHK	DAWSON OIL	No	PMCHK00001177	$5,853.74	
26359	9/8/2026	CHK	Elavon, Inc.	No	PMCHK00001177	$259.17	
26360	9/8/2026	CHK	Gray, Donavon	No	PMCHK00001177	$250.44	
26361	9/8/2026	CHK	Golden State Emergency Vehic	No	PMCHK00001177	$96.13	
26362	9/8/2026	CHK	Harnell, Bobby	No	PMCHK00001177	$475.00	
26363	9/8/2026	CHK	JRB Pest and Sanitation	No	PMCHK00001177	$330.00	
26364	9/8/2026	CHK	LIFE ASSIST	No	PMCHK00001177	$4,422.40	
26365	9/8/2026	CHK	Musso, Ken	No	PMCHK00001177	$2,133.85	
26366	9/8/2026	CHK	NGLIC C/O Superior Vision Se	No	PMCHK00001177	$857.55	
26367	9/8/2026	CHK	North Bay Pensions, LLC	No	PMCHK00001177	$4,500.00	
26368	9/8/2026	CHK	PG & E	No	PMCHK00001177	$2,827.67	
26369	9/8/2026	CHK	Paskey, Nick	No	PMCHK00001177	$250.00	
26370	9/8/2026	CHK	PERSONAL EXPOSURE REPORTING	No	PMCHK00001177	$457.50	
26371	9/8/2026	CHK	Sacramento Co. Fire Chiefs A	No	PMCHK00001177	$50.00	
26372	9/10/2026	CHK	P.E.R.S	No	PMCHK00001178	$118,872.27	
26373	9/10/2026	CHK	Sacramento Area Fire Fighter	No	PMCHK00001178	$8,450.70	
26374	9/10/2026	CHK	TASC/ Total Admin Service	No	PMCHK00001178	$4,817.96	
26375	9/10/2026	CHK	Voya Financial Trust Co.	No	PMCHK00001178	$49,316.67	
26376	9/10/2026	CHK	4 Leaf Inc.	No	PMCHK00001179	$1,665.00	

Checkbook ID Description User-Defined 1 Current Balance

Number	Date	Type	Paid To/Rcvd From	Reconciled	Origin	Payment	Deposit
26377	9/10/2026	CHK	ALL STAR FIRE EQUIPMENT	No	PMCHK00001179	$5,402.48	
26378	9/10/2026	CHK	Ben's Door and Gate	No	PMCHK00001179	$7,555.00	
26379	9/10/2026	CHK	BURTONS FIRE APPARATUS	No	PMCHK00001179	$821.66	
26380	9/10/2026	CHK	BART INDUSTRIES	No	PMCHK00001179	$491.88	
26381	9/10/2026	CHK	CAPITAL CLUTCH & BRAKE	No	PMCHK00001179	$1,064.16	
26382	9/10/2026	CHK	DAWSON OIL	No	PMCHK00001179	$5,504.07	
26383	9/10/2026	CHK	FOLSOM LAKE FORD	No	PMCHK00001179	$197.03	
26384	9/10/2026	CHK	GRAINGER, W.W.	No	PMCHK00001179	$344.23	
26385	9/10/2026	CHK	Golden State Emergency Vehic	No	PMCHK00001179	$11,118.05	
26386	9/10/2026	CHK	HARRIS INDUSTRIAL GASES	No	PMCHK00001179	$737.25	
26387	9/10/2026	CHK	Interstate All Battery Cente	No	PMCHK00001179	$642.03	
26388	9/10/2026	CHK	Interwest Consulting Group I	No	PMCHK00001179	$9,548.50	
26389	9/10/2026	CHK	Mission Uniform Services	No	PMCHK00001179	$61.64	
26390	9/10/2026	CHK	Meri-Cal Fire	No	PMCHK00001179	$1,722.04	
64 Transaction(s)						$377,710.68	$0.00

64 Total Transaction(s)

Ranges:	From:	To:		From:	To:
Vendor ID	First	Last	Checkbook ID	PLACER COUNTY	WELLS FARGO OP
Vendor Name	First	Last	Check Number	First	Last
Check Date	8/13/2026	9/10/2026			

Sorted By: Checkbook ID

Distribution Types Included: All

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
B138	BURTONS FIRE APPARATUS	PLACER COUNTY	26327	8/20/2026	$4,543.57

Voucher Number	Invoice Number		Original Voucher Amount
40560	S72728	foam injection valves	$298.99

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$298.99
PURCH	0-000-2222-829	2022 Pierce Freightlines	$298.99	$0.00

Voucher Number	Invoice Number		Original Voucher Amount
40561	S72782	foam module	$4,244.58

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$4,244.58
PURCH	0-000-2222-829	2022 Pierce Freightlines	$4,244.58	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
B147	BART INDUSTRIES	PLACER COUNTY	26328	8/20/2026	$207.00

Voucher Number	Invoice Number		Original Voucher Amount
40559	719132	oil filters	$207.00

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$207.00
PURCH	0-000-2222-021	2017 Ford F250 XL	$207.00	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
C115	CAPITAL CLUTCH & BRAKE	PLACER COUNTY	26329	8/20/2026	$33.71

Voucher Number	Invoice Number		Original Voucher Amount
40562	1948639	axle and brake hardware	$33.71

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$33.71
PURCH	0-000-2222-829	2022 Pierce Freightlines	$33.71	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
D101	DAWSON OIL	PLACER COUNTY	26330	8/20/2026	$5,462.68

Voucher Number	Invoice Number		Original Voucher Amount
40563	882627	fuel-#19	$1,299.24

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$1,299.24
PURCH	0-000-2124-003	Station 19 Fuel	$1,299.24	$0.00

Voucher Number	Invoice Number		Original Voucher Amount
40564	883671	fuel #19	$1,138.87

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$1,138.87
PURCH	0-000-2124-003	Station 19 Fuel	$1,138.87	$0.00

Voucher Number	Invoice Number		Original Voucher Amount
40565	883674	fuel #17	$3,024.57

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$3,024.57
PURCH	0-000-2124-001	Station 17 Fuel	$3,024.57	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
E139	Eco-Chek Compliance, Inc.	PLACER COUNTY	26331	8/20/2026	$1,734.93

Voucher Number	Invoice Number		Original Voucher Amount
40566	264186	convault testing	$803.25

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$803.25
PURCH	0-000-2124-003	Station 19 Fuel	$803.25	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		
40567	264185	convault testing	$931.68		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$931.68
	PURCH 0-000-2124-001	Station 17 Fuel		$931.68	$0.00
F109	FOLSOM LAKE FORD	PLACER COUNTY 26332		8/20/2026	$72.74
40568	828084	fuel injector	$72.74		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$72.74
	PURCH 0-000-2222-015	2009 Ford BC Vehicle		$72.74	$0.00
G204	Golden State Emergency Vehicle	PLACER COUNTY 26333		8/20/2026	$415.22
40569	056555	foam level light gauge	$415.22		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$415.22
	PURCH 0-000-2222-829	2022 Pierce Freightlines		$415.22	$0.00
H116	HI-TECH	PLACER COUNTY 26334		8/20/2026	$2,033.70
40575	185210	electronic hand throttle	$2,033.70		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$2,033.70
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		$2,033.70	$0.00
H141	HARRIS INDUSTRIAL GASES	PLACER COUNTY 26335		8/20/2026	$582.67
40570	2023508	oxygen	$49.60		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$49.60
	PURCH 0-000-2130-000	Oxygen		$49.60	$0.00
40571	2023417	oxygen	$148.80		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$148.80
	PURCH 0-000-2130-000	Oxygen		$148.80	$0.00
40572	2023389	Oxygen	$260.40		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$260.40
	PURCH 0-000-2130-000	Oxygen		$260.40	$0.00
40573	2022339	welding shop supplies	$123.87		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$123.87
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		$123.87	$0.00
H191	HdL Coren & Cone	PLACER COUNTY 26336		8/20/2026	$4,090.08
40574	SIN065933	contract services	$4,090.08		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$4,090.08
	PURCH 0-000-2043-000	Legal/Consulting Fees		$4,090.08	$0.00
J159	Jones, Susan	PLACER COUNTY 26337		8/20/2026	$441.20
40558	SP250004091	Ambulance Refund	$441.20		
	Type Account	Description		Debit	Credit

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PAY 0-000-0203-000	Accounts Payable		$0.00	$441.20
	PURCH 0-000-2025-000	Ambulance Billing Services		$441.20	$0.00
L107	LIFE ASSIST	PLACER COUNTY	26338	8/20/2026	$3,777.28
40577	2175016	ambulance supplies	$1,530.37		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$1,530.37
	PURCH 0-000-2127-000	Medical Supplies		$1,530.37	$0.00
40578	2171238	ambulance supplies	$2,246.91		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$2,246.91
	PURCH 0-000-2127-000	Medical Supplies		$2,246.91	$0.00
L141	Lexipol, LLC	PLACER COUNTY	26339	8/20/2026	$13,301.96
40576	INVLEX11274177	policy manual	$13,301.96		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$13,301.96
	PURCH 0-000-2056-000	Software Subscriptions		$13,301.96	$0.00
M101	Mission Uniform Services	PLACER COUNTY	26340	8/20/2026	$61.64
40579	526515030	shop coveralls	$30.82		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		$30.82	$0.00
40580	526474177	shop coveralls	$30.82		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		$30.82	$0.00
N226	NETWORK DESIGN ASSOC	PLACER COUNTY	26341	8/20/2026	$618.75
40581	99392	network maintenance	$618.75		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$618.75
	PURCH 0-000-2122-001	Software Support		$618.75	$0.00
P125	Placer County Water Agency	PLACER COUNTY	26342	8/20/2026	$683.51
40582	20260803-186	water	$57.12		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$57.12
	PURCH 0-000-2041-028	Water - Station #28		$57.12	$0.00
40583	20260803-18	water	$59.53		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$59.53
	PURCH 0-000-2041-028	Water - Station #28		$59.53	$0.00
40584	20260805-20	water	$88.45		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$88.45
	PURCH 0-000-2041-005	Water - Station #20		$88.45	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		

40585	20260805-19	water	$252.81		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$252.81
	PURCH	0-000-2041-003	Water - Station #19	$252.81	$0.00
40586	20260803-18L-1	water	$113.14		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$113.14
	PURCH	0-000-2041-028	Water - Station #28	$113.14	$0.00
40587	20260729-20	water	$112.46		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$112.46
	PURCH	0-000-2041-005	Water - Station #20	$112.46	$0.00
R129	Recology Auburn Placer	PLACER COUNTY	26343	8/20/2026	$545.42
40588	373608	20yd debris box	$545.42		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$545.42
	PURCH	0-000-2026-000	Garbage	$545.42	$0.00
R169	Romans Upholstery	PLACER COUNTY	26344	8/20/2026	$650.00
40589	8626	driver seat repair	$650.00		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$650.00
	PURCH	0-000-2222-021	2017 Ford F250 XL	$650.00	$0.00
S286	SAMBA Holdings Inc	PLACER COUNTY	26345	8/20/2026	$123.00
40590	INV02352291	DMV monitoring	$123.00		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$123.00
	PURCH	0-000-2030-000	Memberships/Subscriptions	$123.00	$0.00
T117	TIFCO INDUSTRIES	PLACER COUNTY	26346	8/20/2026	$440.96
40592	72220315	hardware	$440.96		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$440.96
	PURCH	0-000-2222-000	Automotive Repairs/Supplies	$440.96	$0.00
T211	Tablet Command, Inc.	PLACER COUNTY	26347	8/20/2026	$58,450.00
40591	INV-1733	tablet command	$58,450.00		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$58,450.00
	PURCH	0-000-2056-000	Software Subscriptions	$58,450.00	$0.00
U109	US Bank Corporate Payment Syst	PLACER COUNTY	26348	8/20/2026	$19,398.52
40593	20260722	July Cal Card	$19,398.52		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$19,398.52
	PURCH	0-000-2037-001	6900 Eureka Road	$133.32	$0.00
	PURCH	0-000-2037-003	7070 Auburn Folsom Road	$161.24	$0.00
	PURCH	0-000-2037-005	3505 Auburn Folsom Road	$112.71	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway		$137.69	$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		$149.84	$0.00
	PURCH 0-000-2037-028	Station 28		$137.90	$0.00
	PURCH 0-000-2040-000	Education/Training		$600.00	$0.00
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		$1,291.96	$0.00
	PURCH 0-000-2056-000	Software Subscriptions		$1,227.19	$0.00
	PURCH 0-000-2120-000	Cleaning/Maintenance Supplies		$1,196.11	$0.00
	PURCH 0-000-2123-000	Fire Prevention Supplies & Educatio		$103.98	$0.00
	PURCH 0-000-2123-001	Prevention Misc. Supplies		$154.51	$0.00
	PURCH 0-000-2124-000	Fuel & Oil		$92.82	$0.00
	PURCH 0-000-2127-000	Medical Supplies		$80.00	$0.00
	PURCH 0-000-2129-000	Office Supplies/Computer		$439.90	$0.00
	PURCH 0-000-2221-000	Radio Repair		$2,160.45	$0.00
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		$1,549.99	$0.00
	PURCH 0-000-2222-011	2003 Crown Victoria		$96.95	$0.00
	PURCH 0-000-2222-017	2016 Ford BC Vehicle		$977.25	$0.00
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		$670.61	$0.00
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		$1,722.11	$0.00
	PURCH 0-000-2225-016	5300 Olive Ranch Road		$712.47	$0.00
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		$1,677.68	$0.00
	PURCH 0-000-2227-000	Equipment Service/Maintenance		$170.36	$0.00
	PURCH 0-000-2228-000	Turnout Clothing Maint.		$199.96	$0.00
	PURCH 0-000-4462-031	Miscellaneous FF Equipment		$319.55	$0.00
	PURCH 0-000-4464-000	EMS Equipment		$75.05	$0.00
	PURCH 0-000-4465-028	Station IT		$139.81	$0.00
	PURCH 0-000-4465-029	Vehicle IT		$2,261.03	$0.00
	PURCH 0-000-4510-007	Type One Engine		$646.08	$0.00
A137	ALL STAR FIRE EQUIPMENT	PLACER COUNTY	26349	9/8/2026	$1,999.63
40602	274623	hose	$1,999.63		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$1,999.63
	PURCH 0-000-4462-002	Hose/Appliances		$1,999.63	$0.00
A212	AFLAC	PLACER COUNTY	26350	9/8/2026	$1,132.28
40601	896820	August 2026	$1,132.28		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$1,132.28
	PURCH 0-000-1550-000	Agency Share Insurance		$1,132.28	$0.00
B138	BURTONS FIRE APPARATUS	PLACER COUNTY	26351	9/8/2026	$1,089.61
40604	S72842	pump	$656.30		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$656.30
	PURCH 0-000-2222-603	2008 Ford F550 4x4 Westmark Type 4		$656.30	$0.00
40605	S72742	foam check valves	$127.03		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$127.03
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		$127.03	$0.00
40606	S72794	flapper valve	$306.28		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$306.28
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		$306.28	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
B158	Blue Shield	PLACER COUNTY	26352	9/8/2026	$97.85

Voucher Number	Invoice Number		Original Voucher Amount
40594	SP26000804	Ambulance Fee Refund	$97.85

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$97.85
PURCH	0-000-2025-000	Ambulance Billing Services	$97.85	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
B178	Benz Air Engineering Co, Inc	PLACER COUNTY	26353	9/8/2026	$570.04

Voucher Number	Invoice Number		Original Voucher Amount
40603	AWF260727	repair at stn17	$570.04

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$570.04
PURCH	0-000-2225-001	6900 Eureka Road	$570.04	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
C103	CA. FIRE CHIEFS ASSOC.	PLACER COUNTY	26354	9/8/2026	$1,585.00

Voucher Number	Invoice Number		Original Voucher Amount
40597	3000001503	Membership	$1,585.00

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$1,585.00
PURCH	0-000-2030-000	Memberships/Subscriptions	$1,585.00	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
C146	CURTIS L.N. & SONS	PLACER COUNTY	26355	9/8/2026	$116.90

Voucher Number	Invoice Number		Original Voucher Amount
40611	INV1099164	pike pole	$116.90

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$116.90
PURCH	0-000-2222-000	Automotive Repairs/Supplies	$116.90	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
C267	Consolidated Communications	PLACER COUNTY	26356	9/8/2026	$879.76

Voucher Number	Invoice Number		Original Voucher Amount
40609	20260809-I	Monthly billing-internet	$765.44

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$765.44
PURCH	0-000-2037-001	6900 Eureka Road	$765.44	$0.00

Voucher Number	Invoice Number		Original Voucher Amount
40610	20260809-F	Monthly billing-fax	$114.32

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$114.32
PURCH	0-000-2037-001	6900 Eureka Road	$114.32	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
C273	California Assn of Prefessiona	PLACER COUNTY	26357	9/8/2026	$1,475.00

Voucher Number	Invoice Number		Original Voucher Amount
40607	ID0407743	Safety LTD September 2026	$1,386.50

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$1,386.50
PURCH	0-000-0215-000	Group Insurance Payable	$1,386.50	$0.00

Voucher Number	Invoice Number		Original Voucher Amount
40608	20260810	non-safety LTD September	$88.50

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$88.50
PURCH	0-000-0215-000	Group Insurance Payable	$88.50	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
D101	DAWSON OIL	PLACER COUNTY	26358	9/8/2026	$5,853.74

Voucher Number	Invoice Number		Original Voucher Amount
40612	889078	Fuel-stn 17	$3,025.75

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$3,025.75
PURCH	0-000-2124-001	Station 17 Fuel	$3,025.75	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		
40613	889077	fuel-stn 19	$2,827.99		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$2,827.99
	PURCH 0-000-2124-003	Station 19 Fuel		$2,827.99	$0.00
E176	Elavon, Inc.	PLACER COUNTY	26359	9/8/2026	$259.17
40614	CA6212100596	E176	$259.17		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$259.17
	PURCH 0-000-2043-001	Prevention Consulting Fees		$259.17	$0.00
G104	Gray, Donavon	PLACER COUNTY	26360	9/8/2026	$250.44
40595	20260820	Vegetation Fire-meals	$250.44		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$250.44
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		$250.44	$0.00
G204	Golden State Emergency Vehicle	PLACER COUNTY	26361	9/8/2026	$96.13
40615	CI056637	foam sensor cable	$96.13		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$96.13
	PURCH 0-000-2222-830	2022 Pierce Freightlines		$96.13	$0.00
H276	Harnell, Bobby	PLACER COUNTY	26362	9/8/2026	$475.00
40596	SP260000477	Ambulance Fee Refund	$475.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$475.00
	PURCH 0-000-2025-000	Ambulance Billing Services		$475.00	$0.00
J128	JRB Pest and Sanitation	PLACER COUNTY	26363	9/8/2026	$330.00
40616	96961	Pest control	$95.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$95.00
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		$95.00	$0.00
40617	98002	Pest control	$95.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$95.00
	PURCH 0-000-2225-001	6900 Eureka Road		$95.00	$0.00
40618	96966	Pest control	$140.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$140.00
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		$140.00	$0.00
L107	LIFE ASSIST	PLACER COUNTY	26364	9/8/2026	$4,422.40
40619	2189231	medical supplies	$298.34		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$298.34
	PURCH 0-000-2127-000	Medical Supplies		$298.34	$0.00
40620	2184189	medical supplies	$2,781.72		
	Type Account	Description		Debit	Credit

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		
	PAY 0-000-0203-000	Accounts Payable		$0.00	$2,781.72
	PURCH 0-000-2127-000	Medical Supplies		$2,781.72	$0.00
40621	2180959	medical supplies	$1,342.34		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$1,342.34
	PURCH 0-000-2127-000	Medical Supplies		$1,342.34	$0.00
M301	Musso, Ken	PLACER COUNTY	26365	9/8/2026	$2,133.85
40598	20260901	FAIRA Conference	$2,133.85		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$2,133.85
	PURCH 0-000-2039-000	Business/Conference		$2,133.85	$0.00
N115	NGLIC C/O Superior Vision Serv	PLACER COUNTY	26366	9/8/2026	$857.55
40622	982131	Vision-September	$857.55		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$857.55
	PURCH 0-000-1550-000	Agency Share Insurance		$857.55	$0.00
N144	North Bay Pensions, LLC	PLACER COUNTY	26367	9/8/2026	$4,500.00
40623	26039	GASB 68 FYE26	$1,500.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$1,500.00
	PURCH 0-000-2043-000	Legal/Consulting Fees		$1,500.00	$0.00
40624	26038	GASB 75 FYE 26	$3,000.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$3,000.00
	PURCH 0-000-2043-000	Legal/Consulting Fees		$3,000.00	$0.00
P111	PG & E	PLACER COUNTY	26368	9/8/2026	$2,827.67
40626	20260812	August Utilities	$2,827.67		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$2,827.67
	PURCH 0-000-2027-001	6900 Eureka Road		$1,176.57	$0.00
	PURCH 0-000-2027-003	7070 Auburn Folsom Road		$128.22	$0.00
	PURCH 0-000-2027-005	3505 Auburn Folsom Road		$9.86	$0.00
	PURCH 0-000-2027-006	4650 East Rsvl. Parkway		$49.72	$0.00
	PURCH 0-000-2027-016	Station 16 5300 Olive Ranch Road		$847.79	$0.00
	PURCH 0-000-2027-028	Station 28		$223.14	$0.00
	PURCH 0-000-2027-029	Station 29		$392.37	$0.00
P204	Paskey, Nick	PLACER COUNTY	26369	9/8/2026	$250.00
40599	20260812	Paramedic Re-cert	$250.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$250.00
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		$250.00	$0.00
P278	PERSONAL EXPOSURE REPORTING	PLACER COUNTY	26370	9/8/2026	$457.50
40625	PER2627SP	subscription	$457.50		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$457.50
	PURCH 0-000-2030-000	Memberships/Subscriptions		$457.50	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
S030	Sacramento Co. Fire Chiefs Ass	PLACER COUNTY	26371	9/8/2026	$50.00

Voucher Number	Invoice Number		Original Voucher Amount
40600	SPLA2027	Membership Dues	$50.00

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$50.00
PURCH	0-000-2030-000	Memberships/Subscriptions	$50.00	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
P101	P.E.R.S	PLACER COUNTY	26372	9/10/2026	$118,872.27

Voucher Number	Invoice Number		Original Voucher Amount
40634	20260901	Pers Premiums & Trust	$118,872.27

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$118,872.27
PURCH	0-000-0215-000	Group Insurance Payable	$11,878.58	$0.00
PURCH	0-000-1550-000	Agency Share Insurance	$80,601.50	$0.00
PURCH	0-000-1550-000	Agency Share Insurance	$7,132.41	$0.00
PURCH	0-000-2221-000	Radio Repair	$19,259.78	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
S043	Sacramento Area Fire Fighters	PLACER COUNTY	26373	9/10/2026	$8,450.70

Voucher Number	Invoice Number		Original Voucher Amount
40628	20260904	EE Union Dues PP5	$2,816.90

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$2,816.90
PURCH	0-000-0218-000	Union Dues Payable	$2,816.90	$0.00

Voucher Number	Invoice Number		Original Voucher Amount
40630	20260807	EE Dues PP3	$2,816.90

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$2,816.90
PURCH	0-000-0218-000	Union Dues Payable	$2,816.90	$0.00

Voucher Number	Invoice Number		Original Voucher Amount
40633	20260821	Union Dues PP4	$2,816.90

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$2,816.90
PURCH	0-000-0218-000	Union Dues Payable	$2,816.90	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
T160	TASC/ Total Admin Service	PLACER COUNTY	26374	9/10/2026	$4,817.96

Voucher Number	Invoice Number		Original Voucher Amount
40631	20260821	EE/ER DC PP4	$2,408.98

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$2,408.98
PURCH	0-000-0214-000	457 Deferred Comp. Payable	$972.11	$0.00
PURCH	0-000-1550-000	Agency Share Insurance	$1,436.87	$0.00

Voucher Number	Invoice Number		Original Voucher Amount
40635	20260904	20260904	$2,408.98

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$2,408.98
PURCH	0-000-0214-000	457 Deferred Comp. Payable	$972.11	$0.00
PURCH	0-000-1550-000	Agency Share Insurance	$1,436.87	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
V125	Voya Financial Trust Co.	PLACER COUNTY	26375	9/10/2026	$49,316.67

Voucher Number	Invoice Number		Original Voucher Amount
40627	20260904	EE 457 Deferrals PP5	$17,858.67

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$17,858.67
PURCH	0-000-0214-000	457 Deferred Comp. Payable	$16,150.75	$0.00
PURCH	0-000-0214-000	457 Deferred Comp. Payable	$1,707.92	$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		
40629	20260807	EE457 Deferrals PP3	$15,310.74		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$15,310.74
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		$13,602.82	$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		$1,707.92	$0.00
40632	20260821	EE/ER 457 PP4	$16,147.26		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$16,147.26
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		$14,439.34	$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		$1,707.92	$0.00
0401	4 Leaf Inc.	PLACER COUNTY	26376	9/10/2026	$1,665.00
40636	J0884-26G	July2026	$1,665.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$1,665.00
	PURCH 0-000-2043-001	Prevention Consulting Fees		$1,665.00	$0.00
A137	ALL STAR FIRE EQUIPMENT	PLACER COUNTY	26377	9/10/2026	$5,402.48
40637	274840	firefighting equipment	$5,402.48		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$5,402.48
	PURCH 0-000-4462-000	Firefighting Equipment		$5,402.48	$0.00
B106	Ben's Door and Gate	PLACER COUNTY	26378	9/10/2026	$7,555.00
40640	20260811	stn17 repair	$165.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$165.00
	PURCH 0-000-2225-001	6900 Eureka Road		$165.00	$0.00
40641	20260629	door repair	$1,400.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$1,400.00
	PURCH 0-000-2225-016	5300 Olive Ranch Road		$1,400.00	$0.00
40642	20260501	Door repair	$5,990.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$5,990.00
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		$5,990.00	$0.00
B138	BURTONS FIRE APPARATUS	PLACER COUNTY	26379	9/10/2026	$821.66
40643	S72952	foam pro switch	$407.84		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$407.84
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		$407.84	$0.00
40644	S72973	relief valve oring kits	$413.82		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$413.82
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		$413.82	$0.00
B147	BART INDUSTRIES	PLACER COUNTY	26380	9/10/2026	$491.88

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		
40638	731483	DEF	$297.46		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$297.46
	PURCH	0-000-2124-001	Station 17 Fuel	$297.46	$0.00
40639	722732	DEF filters	$194.42		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$194.42
	PURCH	0-000-2222-815	2013 HME/Aherns-Fox Engine OES 380	$194.42	$0.00
C115	CAPITAL CLUTCH & BRAKE	PLACER COUNTY	26381	9/10/2026	$1,064.16
40645	1952040	rear brakes	$1,064.16		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$1,064.16
	PURCH	0-000-2222-813	2005 Spartan Hi-Tech Type One Engin	$1,064.16	$0.00
D101	DAWSON OIL	PLACER COUNTY	26382	9/10/2026	$5,504.07
40646	889593	fuel-stn 17	$3,973.83		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$3,973.83
	PURCH	0-000-2124-001	Station 17 Fuel	$3,973.83	$0.00
40647	889594	fuel-stn 19	$1,530.24		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$1,530.24
	PURCH	0-000-2124-003	Station 19 Fuel	$1,530.24	$0.00
F109	FOLSOM LAKE FORD	PLACER COUNTY	26383	9/10/2026	$197.03
40648	830475	door trim	$197.03		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$197.03
	PURCH	0-000-2222-510	2025 Ford F450 XL Ambulance	$197.03	$0.00
G110	GRAINGER, W.W.	PLACER COUNTY	26384	9/10/2026	$344.23
40651	9066563124	valve stem extensions	$280.05		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$280.05
	PURCH	0-000-2222-000	Automotive Repairs/Supplies	$280.05	$0.00
40652	9056703276	shop chemicals	$64.18		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$64.18
	PURCH	0-000-2222-000	Automotive Repairs/Supplies	$64.18	$0.00
G204	Golden State Emergency Vehicle	PLACER COUNTY	26385	9/10/2026	$11,118.05
40649	056884	rear marker lights	$237.67		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$237.67
	PURCH	0-000-2222-830	2022 Pierce Freightlines	$237.67	$0.00
40650	7WI000230	radio install E831	$10,880.38		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	$0.00	$10,880.38

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number		Original Voucher Amount		
	PURCH 0-000-4510-000	Apparatus Replacement		$10,880.38	$0.00
H141	HARRIS INDUSTRIAL GASES	PLACER COUNTY	26386	9/10/2026	$737.25
40653	2025040	oxygen	$278.45		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$278.45
	PURCH 0-000-2130-000	Oxygen		$278.45	$0.00
40654	2026447	oxygen	$49.60		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$49.60
	PURCH 0-000-2130-000	Oxygen		$49.60	$0.00
40655	2026357	oxygen	$148.80		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$148.80
	PURCH 0-000-2130-000	Oxygen		$148.80	$0.00
40656	2026329	cylinder rental	$260.40		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$260.40
	PURCH 0-000-2130-000	Oxygen		$260.40	$0.00
I130	Interstate All Battery Center	PLACER COUNTY	26387	9/10/2026	$642.03
40657	130054116	group 31 batteries	$642.03		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$642.03
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		$642.03	$0.00
I134	Interwest Consulting Group Inc	PLACER COUNTY	26388	9/10/2026	$9,548.50
40658	4352322	July 2026	$3,855.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$3,855.00
	PURCH 0-000-2043-001	Prevention Consulting Fees		$3,855.00	$0.00
40659	4500611	August plan review fees	$5,693.50		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$5,693.50
	PURCH 0-000-2043-001	Prevention Consulting Fees		$5,693.50	$0.00
M101	Mission Uniform Services	PLACER COUNTY	26389	9/10/2026	$61.64
40666	526555456	shop coveralls	$30.82		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		$30.82	$0.00
40667	526594687	shop coveralls	$30.82		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		$0.00	$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		$30.82	$0.00
M143	Meri-Cal Fire	PLACER COUNTY	26390	9/10/2026	$1,722.04

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount

Voucher Number	Invoice Number	Original Voucher Amount

40660 45905 annual fire ext. svc $742.52

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$742.52
PURCH	0-000-2225-001	6900 Eureka Road	$742.52	$0.00

40661 45884 annual fire ext. svc $146.26

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$146.26
PURCH	0-000-2225-006	4650 East Roseville Parkway	$146.26	$0.00

40662 45883 annual fire ext. svc $223.86

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$223.86
PURCH	0-000-2225-016	5300 Olive Ranch Road	$223.86	$0.00

40663 45882 Annual Fire Ext. svc. $254.40

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$254.40
PURCH	0-000-2225-003	7070 Auburn Folsom Road	$254.40	$0.00

40664 45881 Annual fire ext. svc. $200.00

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$200.00
PURCH	0-000-2225-005	3505 Auburn Folsom Road	$200.00	$0.00

40665 45880 Annual Fire ext. svc $155.00

Type	Account	Description	Debit	Credit
PAY	0-000-0203-000	Accounts Payable	$0.00	$155.00
PURCH	0-000-2225-028	5840 Horseshoe Bar Rd	$155.00	$0.00

SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: CHIEF DARIN SNEDEKER

SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE: TUESDAY, SEPTEMBER 15TH 2026

CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2026/27 Final Budget Adoption:

Action Requested: Staff recommends adoption of the final FY 2026/27 Budget.

Background: Staff has prepared the FY 2026/27 budget. The budget continues the work of the District to remain financially solvent, sustainable, independent, and accountable to the community through spending allocations that prioritize the district-adopted goals:

	Goal	26/27
% Wages and Benefits	80.25	83.50%
% Service and Operations	12	13.50%
% Fixed Assets	1	1.06%
% Apparatus	3	1.49%
% Facilities	3	.27%
% Major Equipment	0.75	0.13%
	100	99.98%

Fiscal year 26/27 spending highlights include:

- Assumes a 5.39% increase in revenue for the secured tax revenues
- The District will face significant budget impacts in the following two categories:
    - Pers Retirement's unfunded actuarial liability (UAL) rises to $1,715,146 from $1,504,413, reflecting a 14% increase.
        - The total contribution to retirement accounts is 19% of general revenue when including PERS payment, UAL, and COP bonds.

Other areas to note in the budget include:

- County interest is up due to the increased capital in reserve funds
- One acquisition of one new command vehicle and one ambulance remount.
- This budget does include the currently agreed contract negotiated items with all bargaining units and unrepresented employees through the fiscal year.

Impact: Enables the District to enter begin the fiscal year 2026/27 with a final approved budget for September 2026. Estimated expenditures in this budget include a planned spending of operational expenditures of $18,815,521 and projected general revenues of $18,819,669 with an additional $304,000 from mitigation revenues to be expended on capital projects of $199,500. Facility and major equipment reserves are allocated a total of $75,000 investment for future capital improvement projects. Total budget for FY 26/27 $19,123,669, resulting in a balanced budget with an expected surplus of $108,648 primarily due to excess carry forward of mitigation revenues.

Attachments: Final FY 2026/27 Budget

Darin Snedeker
Fire Chief
South Placer Fire District

Estimated Revenues 2026-27			**General**	**Mitigation**				
	General Revenue		$18,569,669					
	Mitigation Revenue			$304,000				
	California Fire Assistance Agreement (CFAA) Revenue		$250,000					
	Mitigation Reserves			$0				
		Total	**$18,819,669**	**$304,000**	**$19,123,669**			
Estimated Expenditures 2026-27			**General**	**Mitigation**				
	Operational Expenditures (salaries, operations, fixed assets)		**$18,213,021**					
	Capital Expenditures- Capital Facilities General Budget		$352,500					
	Mitigation Expenditures			$199,500				
	CFAA Expenditures		$250,000					
		Total	**$18,815,521**	**$199,500**	**$19,015,021**			

Account Number			2025/2026 ESTIMATED	2025/2026 ACTUAL	2026/2027 ESTIMATED	% change ESTIMATED	% change ACTUAL	dollar change ACTUAL
	General Revenues							
6000-000:001	Secured Property Tax General		$10,696,554	$10,672,491	$11,273,089	5.39%	-0.22%	-$24,063
0-000-6000-002	Unitary & Op Non-Unitary		$229,455	$229,455	$248,260	8.20%	0.00%	$0
0-000-6000-003	Current Unsecured Property Tax		$234,543	$228,524	$284,011	21.09%	-2.57%	-$6,019
0-000-6000-004	Delinquent Secured Property Taxes		$888	-$247	$928	4.50%	-127.82%	-$1,135
0-000-6000-005	Delinquent Unsecured Property Tax		$2,717	$4,290	$2,839	4.50%	57.89%	$1,573
0-000-6000-006	Current Supplemental Property Tax		$233,446	$272,099	$279,920	19.91%	16.56%	$38,653
0-000-6000-008	Delinquent Supplemental Property Tax		$575	$460	$601	4.50%	-20.00%	-$115
0-000-6001-000	SPFD Special Tax		$732,161	$732,008	$733,802	0.22%	-0.02%	-$153
0-000-6001-001	Loomis Special Tax		$607,486	$607,486	$634,131	4.39%	0.00%	$0
0-000-6002-000	Loomis Fire Protection & Response Assessment		$1,267,764	$1,267,764	$1,317,294	3.91%	0.00%	$0
	Community Facilities District No. 1		$0	$0	$57,072	0.00%	0.00%	$0
0-000-6106-000	Railroad Unitary Tax		$7,196	$7,197	$8,212	14.12%	0.01%	$1
0-000-6950-000	Interest-County		$135,000	$180,557	$225,000	66.67%	33.75%	$45,557
0-000-6957-000	Sect. 5151 Interest Refunded		-$418	$0	-$437	4.55%	-100.00%	$418
0-000-7000-000	HOPTERS Intergovernmental Revenue		$51,040	$52,050	$50,849	-0.37%	1.98%	$1,010
0-000-8192-000	Ambulance Services		$2,225,000	$2,150,164	$2,300,000	3.37%	-3.36%	-$74,836
0-000-8193-001	Uniform Reimbursement		$100	$0	$100	0.00%	-100.00%	-$100
0-000-8193-010	Other Miscellaneous		$75,000	$128,433	$135,000	80.00%	71.24%	$53,433
0-000-8193-011	Fees For Service & Cost Recovery Charges		$425,000	$335,630	$435,000	2.35%	-21.03%	-$89,370
0-000-8193-014	Workers Comp Labor Code 4850 Reimbursements		$30,000	$107,406	$30,000	0.00%	258.02%	$77,406
0-000-8193-015	Cellular Tower Lease		$110,000	$124,308	$124,000	12.73%	13.01%	$14,308
0-000-8193-016	Motor Vehicle Accident Recovery Fees		$7,500	$4,957	$5,000	-33.33%	-33.91%	-$2,543
0-000-8193-018	Local/State/Federal Grants		$143,000	$0	$425,000	197.20%	-100.00%	-$143,000
8197	CFAA Revenues		$325,000	$95,717	$250,000	-23.08%	-70.55%	-$229,283
0-000-8372-000	Automotive Fund Mat & Services		$0	$0	$0	$0	$0	$0
		Total General Revenue (w/out CFAA)	**$17,214,007**	**$17,105,032**	**$18,569,669**	7.88%	-0.63%	-$108,975
	Mitigation Revenues							
0-000-8267-000	Mitigation Fee Revenue		$300,000	$359,971	$300,000	0.00%	19.99%	$59,971
0-000-8264-007	Mitigation Interest		$9,000	$15,397	$4,000	-55.56%	71.08%	$6,397
		Total Mitigation Revenue	**$309,000**	**$375,368**	**$304,000**	**-1.62%**	**21.48%**	**$66,368**
			$325,000	**$95,717**	**$250,000**			
	Total Budget With Mitigation Fees & CFAA Revenues		**$17,848,007**	**$17,576,117**	**$19,123,669**	**7.15%**	**-1.52%**	**-$271,890**

		Operational Expenditures							
Account Number									
		Personnel Salaries and Benefits		**2025/2026 ESTIMATED**	**2025/2026 ACTUAL**	**2026/2027 ESTIMATED**	**% change ESTIMATED**	**% change ACTUAL**	**dollar change ACTUAL**
1002		Salaries & Wages		$7,408,710	$6,578,717	$7,752,127	4.64%	-11.20%	$829,993
1004		Sellback/Admin. & FF's		$250,000	$245,390	$125,000	-50.00%	-1.84%	$4,610
1005		Intern FF/Board/App FF/PT		$12,500	$9,700	$12,500	0.00%	-22.40%	$2,800
1006		Callback/Overtime-Firefighter		$1,250,000	$2,049,083	$1,800,000	44.00%	63.93%	-$799,083
1007		Comp For Absence/Illness		$27,500	$134,742	$27,500	0.00%	389.97%	-$107,242
1008		Out of Grade Pay		$1,500	$2	$500	-66.67%	-99.87%	$1,498
1015		Other Payroll		$10,000	$264	$8,000	-20.00%	-97.36%	$9,736
1016		Volunteer Length of Service Award		$1,000	$1,000	$1,000	0.00%	0.00%	$0
1300		PERS Retirement - Employer		$1,230,259	$1,174,335	$1,261,242	2.52%	-4.55%	$55,924
1302		PERS UAL Payment		$1,554,723	$1,504,413	$1,715,146	10.32%	-3.24%	$50,310
1305		Employer 457 Def. Comp. Match		$25,000	$32,290	$50,000	100.00%	29.16%	-$7,290
1301		Employment Taxes (FICA/Medicare/SUI)		$116,975	$130,216	$121,468	3.84%	11.32%	-$13,241
1315		Workmans Comp. Insurance		$475,000	$402,983	$653,054	37.49%	-15.16%	$72,017
1550		Agency Share Insurance		$1,297,783	$1,027,314	$1,501,874	15.73%	-20.84%	$270,469
1551		OPEB Contribution		$0	$0	$0	$0	$0	$0
1552		COP Debt Service for Pre-2013 UAL		$415,725	$415,725	$431,244	3.73%	0.00%	$0
2010		Labor Legal		$30,000	$40,854	$30,000	0.00%	36.18%	-$10,854
2017		Uniform Allowance/Cell Phone		$59,160	$43,879	$5,320	-91.01%	-25.83%	$15,281
2019		Employees Assistance Program		$9,000	$9,000	$10,620	18.00%	0.00%	$0
			Total Salaries/Benefits	**$14,174,835**	**$13,799,907**	**$15,506,594**	**9.40%**	**-2.65%**	**$374,928**
8197	**CFAA Expenditures (Strike Teams) Estimates**								
8197-001		Personnel Overtime		$275,000	$87,980	**$215,000**	-21.82%	**-68.01%**	**$187,020**
8197-002		Administration Costs		$20,000		**$20,000**	0.00%	**-100.00%**	**$20,000**
8197-003		Apparatus		$17,500		**$10,000**	-42.86%	**-100.00%**	**$17,500**
8197-004		FICA & FASIS Reimbursement		$12,500		**$5,000**	-60.00%	**-100.00%**	**$12,500**
			Total CFAA Expenditures	$325,000	$87,980	**$250,000**	-23.08%	**-72.93%**	**$237,020**
			Total Salaries and Benefits including CFAA Est.	**$14,499,835**	**$13,887,887**	**$15,756,594**	**8.67%**	**-4.22%**	**$611,948**
		1	Fire Chief	3	Shift BC	1	Volunteer FF		
		1	Deputy Chief - Personnel/Operations	15	Captains (6 PM)	0	Intern FF		
		1	Division Chief - Fire Marshal	12	Engineers (6 PM)				
		1	Division Chief - EMS/Safety	12	Firefighters				
		1	Business Manager	6	Apprentice FF	0	Volunteer Positions		
		1	Prevention Specialist/Admin. Assistant						
		1	Journeyperson Mechanic						
		1	District Secretary-Full Time						
		1	Apprentice Mechanic						

		Service & Operations	2025/2026 ESTIMATED	2025/2026 ACTUAL	2026/2027 ESTIMATED	% change ESTIMATED	% change ACTUAL	dollar change ACTUAL
2020		Audit	$17,000	$16,915	$23,350	37.35%	-0.50%	$85
2021		Propane	$3,675	$0	$3,675	0.00%	-100.00%	$3,675
2023		Employee Physicals/DL/Wellness	$25,250	$26,048	$26,000	2.97%	3.16%	-$798
2024		ParamedicCert.EMT/CPR Classes	$6,632	$3,059	$5,000	-24.61%	-53.88%	$3,573
2025		Ambulance Billing Service	$200,000	$226,860	$225,000	12.50%	13.43%	-$26,860
2026		Garbage	$13,000	$11,737	$13,000	0.00%	-9.72%	$1,263
2027		Gas & Electric	$70,000	$61,747	$70,000	0.00%	-11.79%	$8,253
2028		Insurance (FAIRA)	$188,000	$187,662	$199,177	5.95%	-0.18%	$338
2030		Memberships/Subscriptions	$25,213	$29,680	$32,700	29.69%	17.72%	-$4,467
2032		News Publications & Ads	$3,250	$2,832	$3,500	7.69%	-12.86%	$418
2035		Sewer	$7,000	$12,607	$4,000	-42.86%	80.10%	-$5,607
2037		Telephone/Internet	$36,990	$35,159	$37,000	0.03%	-4.95%	$1,831
2038		Training Supplies	$25,000	$5,316	$22,000	-12.00%	-78.74%	$19,684
2039		Business/Conference	$17,500	$6,865	$17,500	0.00%	-60.77%	$10,635
2040		Education/Training	$80,000	$21,364	$70,000	-12.50%	-73.30%	$58,636
2041		Water	$17,500	$18,447	$17,500	0.00%	5.41%	-$947
2042		Laundry	$2,000	$1,510	$2,000	0.00%	-24.50%	$490
2043-000		Legal/Consulting Fees	$200,000	$314,272	$275,000	37.50%	57.14%	-$114,272
2043-001		Prevention Consulting Fees	$115,000	$93,193	$115,000	0.00%	-18.96%	$21,807
2044		Petty Cash Fund	$250	$0	$250	0.00%	-100.00%	$250
2045		Pre-Employment Testing/Background Inv.	$17,000	$8,262	$15,000	-11.76%	-51.40%	$8,738
2046		Medical Waste Disposal	$2,500	$372	$2,500	0.00%	-85.12%	$2,128
2050		County Charges (Tax Collection/LAFCO/Refunds)	$225,000	$236,108	$240,000	6.67%	4.94%	-$11,108
2051		Elections	$0	$0	$35,000	0.00%	0.00%	$0
2053		Food/Drink-Incident Supplies	$8,000	$11,106	$8,000	0.00%	38.83%	-$3,106
2055		Service Awards	$7,000	$2,019	$5,000	-28.57%	-71.16%	$4,981
2056		Software Subscriptions	$182,070	$183,015	$175,950	-3.36%	0.52%	-$945
2120		Cleaning/Maintenance Supplies	$17,000	$9,295	$9,000	-47.06%	-45.32%	$7,705
2122		Computer Service & Maint.	$21,000	$15,957	$21,000	0.00%	-24.01%	$5,043
2123		Fire Prevention Supplies	$16,050	$16,354	$15,000	-6.54%	1.89%	-$304
2124		Fuel & Oil	$115,000	$115,666	$115,000	0.00%	0.58%	-$666
2127		Medical Supplies	$120,000	$98,296	$110,000	-8.33%	-18.09%	$21,704
2128		Miscellaneous Supplies	$1,000	$282	$1,000	0.00%	-71.80%	$718
2129		Office Supplies	$8,500	$9,825	$8,500	0.00%	15.59%	-$1,325
2130		Oxygen	$8,250	$7,636	$8,250	0.00%	-7.44%	$614
2131		Postage/Shipping	$2,000	$470	$1,000	-50.00%	-76.50%	$1,530
2132		Storage	$3,000	$2,592	$3,000	0.00%	-13.60%	$408
2133		Uniform Supplies	$12,500	$37,153	$12,500	0.00%	197.22%	-$24,653
2135		Misc. Firefighting Equip/Supplies	$11,775	$4,115	$11,775	0.00%	-65.05%	$7,660
2221		Radio Repair	$10,100	$3,939	$10,000	-0.99%	-61.00%	$6,161
2222		Automotive Repairs/Supplies	$142,500	$138,278	$140,000	-1.75%	-2.96%	$4,222
2225		Facilities Maintenance	$106,100	$120,429	$104,000	-1.98%	13.51%	-$14,329
2226		SCBA Mainteance	$6,450	$4,010	$6,500	0.78%	-37.83%	$2,440
2227		Equipment Service Maintenance	$22,835	$2,534	$18,000	-21.17%	-88.90%	$20,301
2228		Turnout Clothing Maint.	$22,262	$13,967	$20,000	-10.16%	-37.26%	$8,295
2523		Outside Services/Printing	$1,300	$1,718	$1,300	0.00%	32.15%	-$418
2599		Miscellaneous Expenses	$0	$87	$0	$0	$0	$0
8510 + 4521		Bad Debt Expense	$250,000	$0	$250,000	0.00%	-100.00%	$250,000

			Total Service & Operations	**$2,392,452**	**$2,118,758**	**$2,508,927**	**4.87%**	**-11.44%**	**$273,694**

		Fixed Assets		2025/2026 ESTIMATED	2025/2026 ACTUAL	2026/2027 ESTIMATED	% change ESTIMATED	% change ACTUAL	dollar change ACTUAL
4456		**Facilities**		$19,758	$18,999	$20,000	1.22%	-3.84%	$759
4462		**Firefighting Equipment**		$48,300	$66,386	$40,000	-17.18%	37.45%	-$18,086
4464		**EMS Equipment**		$15,000	$17,491	$10,000	-33.33%	16.61%	-$2,491
		VL. suction				$0			
4465		**Office, Telephone & Computer Equipment**		$11,000	$20,678	$7,500	-31.82%	87.98%	-$9,678
		Station IT				$5,000			
		Vehicle IT				$2,500			
4469		**VHF Radio, & Communications**		$53,000	$57,801	$20,000	-62.26%	9.06%	-$4,801
		Mobile radio				$20,000			
		Portable				$0			
4470		**Shop Equipment**		$0	$0	$0	#DIV/0!	#DIV/0!	$0
						$0			
4472		**Training/Operations Equipment**		$0	$0	$0	#DIV/0!	#DIV/0!	$0
4474		**Fitness Equipment**		$5,000	$4,630	$0	-100.00%	-7.40%	$370
4475		**Rescue Equipment**		$2,500	$18	$100,000	3900.00%	-99.28%	$2,482
						$0			
4476		**Apparatus Up-Grades**		$0	$0	$0	#DIV/0!	#DIV/0!	$0
						$0			
			Total Fixed Assets	**$154,558**	**$186,003**	**$197,500**	**27.78%**	**20.35%**	**-$31,445**

Capital Expenditures								
	Capital Expenditures Reserves		**2025/2026 ESTIMATED**	**2025/2026 ACTUAL**	**2026/2027 ESTIMATED**	**% change ESTIMATED**	**% change ACTUAL**	**dollar change ACTUAL**
	Total Capital Expenditures Reserve Account				**$0**			
	Capital Expenditures General Budget		**2025/2026 ESTIMATED**	**2024/2025 ACTUAL**	**2026/2027 ESTIMATED**	**% change ESTIMATED**	**% change ACTUAL**	**dollar change ACTUAL**
4510	**Apparatus**	$300,000	$300,756	$277,500	-7.50%	0.25%	-$756
	Type 1 Apparatus			$0			
	Command Vehicle			$92,500			
	Amb Remount			$185,000			
4511	**Major Equipment**	$0	$0	$25,000	#DIV/0!	#DIV/0!	$0
	Reserves			$25,000			
4512	**Capital Facilities Projects**	$112,000	$26,826	$50,000	-55.36%	-76.05%	$85,174
	Reserves			$50,000			
	Total Capital Expenditures General Budget	**$412,000**	**$327,582**	**$352,500**	**-14.44%**	**-20.49%**	**$84,418**
	Total Capital Expenditures Reserves and General Budget	**$412,000**	**$327,582**	**$352,500**	**-14.44%**	**-20.49%**	**$84,418**

Mitigation Expenditures

	Mitigation Expenditures Reserves		2025/2026 ESTIMATED	2025/2026 ACTUAL	2026/2027 ESTIMATED	% change ESTIMATED	% change ACTUAL	dollar change ACTUAL
		Total Mitigation Expenditures Reserve Account	**$0**					

	Consolidated Mitigation Expenditures		2025/2026 ESTIMATED	2025/2026 ACTUAL	2026/2027 ESTIMATED	% change ESTIMATED	% change ACTUAL	dollar change ACTUAL
4523-XX	Apparatus		$1,047,000	$1,046,158	$0	-100.00%	-0.08%	$842
	Mobile Radios				$50,000			
	Command Vehicle				$7,500			
	Amb Remount				$15,000			
	Mit.Collection/Reporting				$2,000			
	Compressor				$125,000			
		Consolidated Mitigation Expenditures	**$1,047,000**	**$1,046,158**	**$199,500**	**-80.95%**	**-0.08%**	**$842**

			Goal	26-27 Budget	25-26 Actual
SPFD Goals	*%Wages and Benefits*	80.25%	83.50%	80.68%	
	% Service and Operati	12.00%	13.5%	12.39%	
	% Fixed assets	1.00%	1.06%	1.09%	
	% Apparatus	3.00%	1.49%	1.76%	
	% Facilities	3.00%	0.27%	0.16%	
	% Major Equipment	0.75%	0.13%	0.00%	
	Total	100.00%	99.98%	96.07%	

SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: FIRE CHIEF DARIN SNEDEKER

SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE: TUESDAY, SEPTEMBER 15TH, 2026

CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Resolution Making Findings and Declaring Pursuant to Government Code §54221 That Certain Real Property Located at the Corner of Auburn Folsom Road and Eden Roc Drive, Assessor's Parcel No. 036-280-052-000 in Non-Exempt Surplus Land, Authorizing the Fire Chief to Comply with the Surplus Land Act

Action Requested: Adopt a Resolution making findings and declaring pursuant to Government Code §54221 that certain real property located at the corner of Auburn Folsom Road and Eden Roc Drive is non-exempt surplus land, authorizing the Fire Chief to comply with the Surplus Land Act.

Background:

On June 16, 2026, the Board gave direction to staff to initiate the process to declare APN 036-280-052-000, as described and depicted in Exhibit A of the Resolution ("Property"), as surplus land pursuant to the Surplus Land Act. As noted in the staff report presented at that meeting, the property is a vacant lot and does not hold operational value to the District, and would be better served declared as surplus.

The SLA (Government Code §54220 et seq.) requires all local agencies to prioritize affordable housing, as well as parks and open space, when disposing of certain land. Legislation which took effect on Janury 1, 2020, requires that before a local agency may dispose of land that is no longer necessary for its use, the land must be declared as either "surplus land" or "exempt surplus land," as supported by written findings. "Surplus land" means the land owned by a local agency for which the local agency's governing body takes formal action in a regular public meeting declaring the land is surplus and is not necessary for the agency's use.

District staff has determined the Property is "surplus land" that is subject to the SLA process, and that no exceptions apply. Accordingly, before taking steps to lease or sell the Property, the District needs to comply with the SLA by taking formal action to

declare the property surplus. The SLA process for "surplus land" involves the following steps:

1. After designating real property as non-exempt surplus land, the District must send notices of Availability to affordable housing developers, public agencies, and other entities required to receive notice under the SLA.
2. Any party receiving a Notice of Availability interested in leasing/buying the surplus property must notify the District in writing within 60 days after the Notice of Availability is transmitted.
3. If the District receives a notice of interest, the District must enter into good faith negotiations to determine a mutually satisfactory sale or lease price and terms.

Nothing in the SLA prevents the District from obtaining fair market value for the disposition of surplus land. If the price or terms cannot be agreed upon after a good faith negotiation period of not less than 90 days, the land may be disposed of without further regard to SLA procedures, other than submitting a report to the California Department of Housing and Community Development (HCD) and recording an affordability covenant on the Property.

After the District has sent Notices of Availability and concluded attempts to negotiate in good faith with any interested party, the District must provide a report to HCD. HCD then has 30 days to notify the District whether it has violated the SLA. The District would then have 60 days to correct the violation or to submit findings as to why the law was not violated.

The District will be required to record an affordability covenant on the property.

Adopting the attached Resolution will declare that the property is "surplus land" under the SLA and direct staff to comply with the SLA.

Impact:

The fiscal impact will ultimately be determined by the market price of the land and the interest received in the land. Expenses such as a certified appraisal and legal staff time will be incurred if the property is declared surplus and moves forward with the SLA process.

CEQA Impact:

The action is not a binding commitment to any particular course of action and is not subject to the California Environmental Quality Act (Pub. Resources Code §2100 et seq.) and State CEQA guidelines. Furthermore, the action is exempt from environmental review pursuant to the California Environmental Quality Act and State CEQA Guidelines which applies to the declaration and sale of surplus government property.

Attachments:

1. Resolution Making Findings and Declaring Non-Exempt Surplus Land

Darin Snedeker
Fire Chief
South Placer Fire District

RESOLUTION NO. 6-2026/27

A RESOLUTION OF THE SOUTH PLACER FIRE PROTECTION DISTRICT MAKING FINDINGS AND DECLARING PURSUANT TO GOVERNMENT CODE §54221 THAT CERTAIN REAL PROPERTY LOCATED AT THE CORNER OF AUBURN FOLSOM ROAD AND EDEN ROC DRIVE-ASSESSOR'S PARCEL NO. 036-280-052-000 IS NON-EXEMPT SURPLUS LAND, AUTHORIZING THE FIRE CHIEF TO COMPLY WITH THE SURPLUS LAND ACT

WHEREAS, the South Placer Fire Protection District (District) is the owner in fee simple of that certain real property identified as Assessor's Parcel No. (APN) 036-280-052-000, located at the corner of Auburn Folsom Road and Eden Roc Drive, as more particularly identified and depicted in Exhibit A attached hereto and incorporated herein by reference (the "Property"); and

WHEREAS, the District no longer has any use for the Property; and

WHEREAS, the Surplus Land Act, Government Code §§54220 et seq. (as amended, the "Act"), applies when a local agency disposes of "surplus land," as that term is defined in Government Code §54221; and

WHEREAS, the Property is "surplus land" under the Act, because it is land owned in fee simple by the District for which the Board of Directors will take formal action (in the form of adoption of this resolution) in a regular public meeting declaring that the land is surplus and is not necessary for the District's use; and

WHEREAS, the Property is not exempt from the Act; and

WHEREAS, the Act requires that prior to the disposal of any surplus land, unless an exemption applies, a local agency must issue a Notice of Availability to, among others, affordable housing developers as set forth in Government Code § 54222. Thereafter, if any entity submits a qualified Notice of Interest within sixty (60) days of issuance of the Notice of Availability, the local agency must negotiate in good faith for at least ninety (90) days with any such submitting entities; and

WHEREAS, if no entity submits a qualified Notice of Interest, the District may proceed with disposition of the Property as set forth in the Act; and

WHEREAS, the declaration and sale of surplus government property is not a binding commitment to any particular course of action and, therefore, is not subject to the California Environmental Quality Act (CEQA, Public Resources Code §21000 *et seq.*) and furthermore is exempt from CEQA pursuant to §15312 of the State CEQA Guidelines (California Code of Regulations §15000 *et seq.*); and

WHEREAS, the Property does not hold operational value to the District and would be better served for the District to declare as surplus, thus allowing the marketplace to provide a better long-term use of the Property.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the South Placer Fire Protection District as follows:

SECTION 1: The above recitals are true and correct and are a substantive part of this Resolution and findings of the Board of Directors.

SECTION 2: The Board of Directors hereby finds and declares that the Property is "surplus land" as used in the Act, because the Property is owned in fee simple by the District, and the Property is surplus and not necessary for the District's use.

SECTION 3: The Board of Directors hereby authorizes the Fire Chief or designee to take all necessary actions to fully comply with the Act without the need to obtain further Board approval.

SECTION 4: If any section, subsection, paragraph, sentence, clause or phrase of this Resolution is declared by a court of competent jurisdiction to be unconstitutional or otherwise invalid, such decision shall not affect the validity of the remaining portions of this Resolution.

SECTION 5: The Board Secretary shall certify to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the South Placer Fire Protection District, at a regular public meeting thereof held on the 15th day of September 2026, by the following vote:

AYES:

NOES:
ABSENT:
ABSTAIN:

Tracy Randall, President, Board of Directors
South Placer Fire Protection District

ATTEST:

Katherine Medeiros, Secretary, Board of Directors
South Placer Fire Protection District

Exhibit A

The Property consists of Assessor's Parcel No. (APN) 036-052-000 highlighted below.



SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: FIRE CHIEF DARIN SNEDEKER

SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE: TUESSDAY, SEPTEMBER 15, 2026

CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: **FY 2025/2026 Draft 4th Quarter Budget Report:**

Action Requested: Staff recommends a short presentation and Board approval on the status of the Draft 4th Quarter FY 2025/26 unaudited final budget.

Background: Staff assembles a budget overview every quarter for informational and discussion purposes. This is a draft, unaudited report of the 25/26 budget. The District has received the last deposit of the District's revnues for 25/26. Changes to the final number will be due to the District's auditor's findings regarding bad debt expenses and any other related findings that will be shown in the annual audit of the District's budget.

Impact: Informational

Attachments: 4th Quarter Budget overview sheet, Draft June 30, 2026 Profit and Loss Statement.

Darin Snedeker
Fire Chief
South Placer Fire District

FY 2025/26 4th Quarter Budget Report (July - June)

Revenue	4th Quarter	Budgeted	Percentage
General Revenue	$17,105,032	$17,214,007	99.4 %
Consolidated Mitigation Revenue	$375,368	$309,000	121.5 %
CFAA Staffing Rembursements	$95,717	$325,000	29.5 %
Total Revenue	**$17,576,117**	**$17,848,007**	**98.5 %**

Expenditures	4th Quarter	Budgeted	Percentage
Salaries/Benefits (PP 2 -1) 26 PP's	$13,799,907	$14,174,835	97.4 %
CFAA Expenditures	$87,980	$325,000	27.1 %
Service and Operations	$2,118,758	$2,392,452	88.6 %
Fixed Assets	$186,003	$154,558	120.3 %
Capital Expenditures	$327,582	$405,000	80.9 %
Consolidated Mitigation Expenditures	$1,046,158	$1,047,000	99.9 %
Total Expenditures	**$17,566,388**	**$18,498,845**	**95.0 %**

Report Prepared By Kathy Medeiros August 2026

South Placer Fire District
Draft Pre FYE AJE Profit & Loss Statement
For the Twelve Months Ending Tuesday, June 30, 2026

		YTD	BUDGET	-------- REMAINING -------- VARIANCE	%
REVENUES					
Secured Property Tax General	0-000-6000-001	$10,672,491	$10,696,554	$24,063	0.22%
Unitary & Op Non-Unitary	0-000-6000-002	229,455	229,455	0	(0.00%)
Current Unsecured Property Tax	0-000-6000-003	228,524	234,543	6,019	2.57%
Delinquent Secured Property Taxes	0-000-6000-004	(247)	888	1,135	127.80%
Delilnquent Unsecured Property Tax	0-000-6000-005	4,290	2,717	(1,573)	(57.89%)
Current Supplemental Property Tax	0-000-6000-006	272,099	233,446	(38,653)	(16.56%)
Delinquent Supplemental Property Tax	0-000-6000-008	460	575	115	19.92%
SPFD Special Tax	0-000-6001-000	732,008	732,161	153	0.02%
Loomis Special Tax	0-000-6001-001	607,486	607,486	0	(0.00%)
Loomis Fire Protection & Response Assessment	0-000-6002-000	1,267,764	1,267,764	0	(0.00%)
Railroad Unitary Tax	0-000-6106-000	7,197	7,196	(1)	(0.01%)
Interest-County	0-000-6950-000	180,557	135,000	(45,557)	(33.75%)
Sect. 5151 Interest Refunded	0-000-6957-000	0	(418)	(418)	100.00%
HOPTERS Intergovernmental Revenue	0-000-7000-000	52,050	51,040	(1,010)	(1.98%)
Ambulance Services	0-000-8192-000	2,150,164	2,225,000	74,836	3.36%
Uniform Reimbursement	0-000-8193-001	0	100	100	100.00%
Other Miscellaneous	0-000-8193-010	128,433	75,000	(53,433)	(71.24%)
Fees For Service & Cost Recovery Charges	0-000-8193-011	335,630	425,000	89,370	21.03%
4850 Reimbursements	0-000-8193-014	107,406	30,000	(77,406)	(258.02%)
Cellular Tower Lease	0-000-8193-015	124,308	110,000	(14,308)	(13.01%)
MVA Fees	0-000-8193-016	4,957	7,500	2,543	33.91%
Local/State/Federal Grants	0-000-8193-018	0	143,000	143,000	100.00%
CFAA Revenues	8197	95,717	325,000	229,283	70.55%
TOTAL GENERAL REVENUES		17,200,749	17,539,007	338,258	1.93%
Consolidated Mitigation Fee Revenue	0-000-8267-000	359,971	300,000	(59,971)	(19.99%)
Consolidated Mitigation Interest	0-000-8264-007	15,397	9,000	(6,397)	(71.08%)
TOTAL RESTRICTED MITIGATION REVENUES		375,368	309,000	(66,368)	(21.48%)
TOTAL ALL REVENUES		17,576,117	17,848,007	271,890	1.52%
OPERATING EXPENSES					
SALARIES/BENEFITS					
Salaries & Wages	1002:1003	6,578,717	7,408,710	829,993	11.20%
Sellback/Admin. & FF's	1004	245,390	250,000	4,610	1.84%
Intern FF/Board/Res.App FF/PT	1005	9,700	12,500	2,800	22.40%
Callback/Overtime-Firefighter	1006	2,049,083	1,250,000	(799,083)	(63.93%)
Comp For Absence/Illness	1007	134,742	27,500	(107,242)	(389.97%)
Out of Grade Pay	1008	2	1,500	1,498	99.89%
Other Payroll	1015	264	10,000	9,736	97.36%
Volunteer Length of Service Award	1016	1,000	1,000	0	0.00%
PERS Retirement	1300	1,174,335	1,230,259	55,924	4.55%
PERS Lump Sum Payment	1302	1,504,413	1,554,723	50,310	3.24%
Employer 457 Def. Comp. Match	1305	32,290	25,000	(7,290)	(29.16%)
Employment Taxes (FICA/Medicare/SUI)	1301	130,216	116,975	(13,241)	(11.32%)
Workmans Comp. Insurance	1315	402,983	475,000	72,017	15.16%
Agency Share Insurance	1550	1,027,314	1,297,783	270,469	20.84%
COP Debt Service	1552	415,725	415,725	0	0.00%
Labor Legal	2010	40,854	30,000	(10,854)	(36.18%)
Uniform Allowance/Cell Phone	2017	43,879	59,160	15,281	25.83%
Employees Assistance Program	2019	9,000	9,000	0	0.00%
CFAA Expenditures	1997	87,980	325,000	237,020	72.93%
TOTAL SALARIES/BENEFITS/CFAA		13,887,887	14,499,835	611,948	4.22%
SERVICE & OPERATIONS					
Audit	2020	16,915	17,000	85	0.50%
Propane	2021	0	3,675	3,675	100.00%
Employee Physicals/DL/Wellness	2023	26,048	25,250	(798)	(3.16%)
ParamedicCert.EMT/CPR Classes	2024	3,059	6,632	3,573	53.87%
Ambulance Billing Service	2025	226,860	200,000	(26,860)	(13.43%)

				-------- REMAINING --------	
		YTD	BUDGET	VARIANCE	%
Garbage	2026	11,737	13,000	1,263	9.72%
Gas & Electric	2027	61,747	70,000	8,253	11.79%
Insurance (FAIRA)	2028	187,662	188,000	338	0.18%
Memberships/Subscriptions	2030	29,680	25,213	(4,467)	(17.72%)
News Publications & Ads	2032	2,832	3,250	418	12.86%
Sewer	2035	12,607	7,000	(5,607)	(80.09%)
Telephone	2037	35,159	36,990	1,831	4.95%
Training Supplies	2038	5,316	25,000	19,684	78.74%
Business/Conference	2039	6,865	17,500	10,635	60.77%
Education/Training	2040	21,364	80,000	58,636	73.29%
Water	2041	18,447	17,500	(947)	(5.41%)
Laundry	2042	1,510	2,000	490	24.49%
Legal/Consulting Fees	2043-000	314,272	200,000	(114,272)	(57.14%)
Prevention Consulting Fees	2043-001	93,193	115,000	21,807	18.96%
Petty Cash Fund	2044	0	250	250	100.00%
Pre-Employment Testing/Background Inv.	2045	8,262	17,000	8,738	51.40%
Medical Waste Disposal	2046	372	2,500	2,128	85.12%
County Charges (Tax Collection/LAFCO/Refunds)	2050	236,108	225,000	(11,108)	(4.94%)
Food/Drink-Incident Supplies	2053	11,106	8,000	(3,106)	(38.83%)
Safety Awards	2055	2,019	7,000	4,981	71.15%
Software Subscriptions	2056	183,015	182,070	(945)	(0.52%)
Cleaning/Maintenance Supplies	2120	9,295	17,000	7,705	45.32%
Computer Service & Maint.	2122	15,957	21,000	5,043	24.01%
Fire Prevention Supplies	2123	16,354	16,050	(304)	(1.90%)
Fuel & Oil	2124	115,666	115,000	(666)	(0.58%)
Medical Supplies	2127	98,296	120,000	21,704	18.09%
Miscellaneous Supplies	2128	282	1,000	718	71.80%
Office Supplies/Computer	2129	9,825	8,500	(1,325)	(15.59%)
Oxygen	2130	7,636	8,250	614	7.45%
Postage/Shipping	2131	470	2,000	1,530	76.49%
Storage	2132	2,592	3,000	408	13.60%
Uniform Supplies	2133	37,153	12,500	(24,653)	(197.22%)
Misc. Firefighting Equip/Supplies	2135	4,115	11,775	7,660	65.05%
Radio Repair	2221	3,939	10,100	6,161	61.00%
Automotive Repairs/Supplies	2222	138,278	142,500	4,222	2.96%
Facilities Maintenance	2225	120,429	106,100	(14,329)	(13.51%)
SCBA Maintenance	2226	4,010	6,450	2,440	37.83%
Equipment Service Maintenance	2227	2,534	22,835	20,301	88.90%
Turnout Clothing Maint.	2228	13,967	22,262	8,295	37.26%
Outside Services/Printing	2523	1,718	1,300	(418)	(32.16%)
Miscellaneous Expense	2599	87	0	(87)	0.00%
Bad Debt Expense	8510 + 4521	0	250,000	250,000	100.00%
TOTAL SERVICE & OPERATIONS		2,118,758	2,392,452	273,694	11.44%
FIXED ASSETS					
Facilities,	4456	18,999	19,758	759	3.84%
Firefighting Equipment	4462	66,386	48,300	(18,086)	(37.44%)
EMS Equipment	4464	17,491	15,000	(2,491)	(16.61%)
Office & Communication Equipment	4465	20,678	11,000	(9,678)	(87.98%)
Radio & Communications	4469	57,801	53,000	(4,801)	(9.06%)
Fitness Equipment	4474	4,630	5,000	370	7.40%
Rescue Equipment	4475	18	2,500	2,482	99.27%
TOTAL FIXED ASSETS		186,003	154,558	(31,445)	(20.35%)
CAPITAL EXPENDITURES					
Type 1 Engine	0-000-4510-007	230,290	300,000	69,710	23.24%
Duty Vehicle	0-000-4510-021	70,466	80,000	9,534	11.92%
St. 18 Concrete/Landscaping	0-000-4512-034	26,826	25,000	(1,826)	(7.30%)
TOTAL CAPITAL EXPENDITURES		327,582	405,000	77,418	19.12%
TOTAL GENERAL OPERATING EXPENSES		16,520,230	17,451,845	931,615	5.34%

South Placer Fire District
Draft Pre FYE AJE Profit & Loss Statement
For the Twelve Months Ending Tuesday, June 30, 2026

		YTD	BUDGET	-------- REMAINING -------- VARIANCE	%
CONSOLIDATED MITIGATION EXPENDITURES					
Type 1 Engine/PNC Equipment Finance	0-000-4523-021	146,158	147,000	842	0.57%
Type 1 Apparatus	0-000-4523-063	900,000	900,000	0	0.00%
TOTAL RESTRICTED MITIGATION		1,046,158	1,047,000	842	0.08%
TOTAL ALL EXPENSES		17,566,388	18,498,845	932,457	5.04%
EXCESS GENERAL REVENUE LESS		680,519	87,162	(593,357)	(680.75%)
EXCESS MITIGATION REVENUE LESS MITIGATION EXPENDITURES		(670,790)	(738,000)	(67,209)	9.11%
COMBINED EXCESS		9,729	(650,838)	(660,567)	101.49%
BEGINNING FUND BALANCES		6,943,430	5,481,563	(1,461,867)	(26.67%)
ENDING FUND BALANCES		6,953,159	4,830,725	(2,122,434)	(43.94%)
COMPONENTS OF FUND BALANCE					
Ending FB Consolidated Mit. Reserve	0-000-0565-000	0	(223,269)	(223,269)	100.00%
Ending FB Unassigned	0-000-0554-000	0	(2,863,930)	(2,863,930)	100.00%
Ending FB Res for Imprest Cash	0-000-0555-000	0	(250)	(250)	100.00%
Ending FB Designated for F/A Acq	0-000-0556-000	0	(501,705)	(501,705)	100.00%
Ending FB Facilities	0-000-0557-000	0	(403,487)	(403,487)	100.00%
Ending FB Unassigned Major Equipment	0-000-0558-000	0	(123,627)	(123,627)	100.00%
Ending FB Contingent Reserve	0-000-0559-000	0	(714,457)	(714,457)	100.00%
		0	(4,830,725)	(4,830,725)	100.00%

SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: CHIEF DARIN SNEDEKER

SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS

DATE: TUESDAY, SEPTEMBER 15, 2026

CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Approval of MOU with the Town of Loomis regarding Development Impact Fees.

Action Requested:
Staff recommends that the Board approve the Memorandum of Understanding (MOU) between the Town of Loomis and South Placer Fire Protection District regarding Fire Suppression Development Impact Fees (DIF). The MOU confirms the parties' understanding regarding the collection, transfer, accounting, reporting, and lawful use of DIF revenues generated within the Town of Loomis. These revenues are intended to help fund fire suppression facilities, vehicles, and equipment needed to mitigate the impact of new development within the Town.

Background:
South Placer Fire Protection District has provided fire protection services within the Town of Loomis service area for many years and continues to respond to emergency incidents serving Town residents, businesses, and visitors.

The Town recognizes the need to finance adequate fire suppression facilities, vehicles, and equipment that are made necessary by the impacts of new residential, commercial, office, and industrial development.

The Mitigation Fee Act authorizes the imposition of development impact fees when the required findings are made, and the fees are used to mitigate impacts reasonably related to new development.

The proposed MOU formally provides the framework for the established system of how Fire Suppression DIF revenues are collected, transferred, segregated, accounted for, reported, and used.

Summary:
The MOU is intended to support compliance with the Mitigation Fee Act, commencing with Government Code section 66000 et seq. The agreement requires separate accounting and reporting for DIF revenues and provides that the District will comply with applicable statutory requirements. The signature page includes approval-as-to-form lines for Town Attorney and District Counsel.

Impact:
Approval of the MOU does not create an unrestricted General Fund expenditure.
The MOU supports the District's ability to receive and administer Fire Suppression DIF revenues generated from new development within the Town of Loomis.
DIF revenues are restricted funds and must be accounted for separately and used only for eligible facilities, vehicles, equipment, and capital-related purposes consistent with the Nexus Study and the Mitigation Fee Act.
Staff time will be required for monthly accounting coordination, fund segregation, and preparation of required annual and five-year reports.

Attachments: MOU,
Resolution 7-2026/27,
Nexus Study

Darin Snedeker
Fire Chief
South Placer Fire
District

MEMORANDUM OF UNDERSTANDING
BETWEEN THE TOWN OF LOOMIS, CALIFORNIA AND
THE SOUTH PLACER FIRE PROTECTION DISTRICT
REGARDING FIRE SUPPRESSION DEVELOPMENT IMPACT FEES

This Memorandum of Understanding (*"MOU"*) is entered into as of this 1st day of September, 2026 by and between the **Town of Loomis**, a municipal corporation (the "Town"), and the **South Placer Fire Protection District**, a California fire protection district (the "District") to confirm the understanding between the District and the Town regarding the collection, transfer, and use of Fire Suppression Development Impact Fees ("DIF"). The District and the Town are sometimes referred to herein individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, since 1952 the District has sought to provide fire protection services to the territory included within the boundaries of the Town in an effort to enhance the quality of life for residents and visitors through the protection of life, property and the environment from the effects of fire, health, and hazardous threats; and

WHEREAS, the District responds to emergency incidents on behalf of the Town each year; and

WHEREAS, the Town Council of the Town (the "Town Council") recognizes the need to finance adequate fire suppression facilities, vehicles, and equipment for the benefit of its residents, made necessary by the increasing impacts from new residential, commercial, office, and industrial development in the Town; and

WHEREAS, the Town Council agrees to adopt the necessary findings and take all required actions to implement a DIF program to fund the necessary fire suppression facilities, vehicles, and equipment, including amendments to its municipal code authorizing the DIF; and

WHEREAS, pursuant to the Mitigation Fee Act, commencing with Government Code section 66000, *et. seq*. (the "Act"), the Town is empowered to impose fees and other exactions to provide necessary public facilities required to mitigate the impacts of new development including fees to mitigate the impacts of fire suppression facilities, vehicles, and equipment in the Town (as previously defined the "Fire Suppression Development Impact Fee" or the "DIF"), for the benefit of the District.

AGREEMENT

NOW, THEREFORE, based upon the foregoing recitals which are incorporated herein by this reference, and in consideration of the mutual promises and covenants made by the Parties contained herein, the value and adequacy of which are hereby acknowledged, the Parties hereby state their mutual understandings and agreements as follows:

1. Effective Date. This MOU shall become effective and operative on the date noted in the preamble.

2. Term. The term of this MOU shall be from the Effective Date and shall continue in effect until terminated as provided in Section 6 of this MOU.

3. Collection of DIF. The District shall collect the Fire Suppression Development Impact Fee and shall place the monies collected in a separate fund, as provided below is Paragraph 4.

4. District's Fund. The District's separate fund for the DIF may be further segregated by specific projects (the "District's Fund"). All DIF received by the District from residents of the Town shall be placed in the District's Fund and shall be segregated to avoid any commingling with other revenues and funds of the District. Interest collected on any fund balance must be credited to the District's Fund and used in compliance with the Act. The District agrees to comply with all provisions of the Act.

5. Indemnification. In exchange for the Town incurring risk and exposure for levying such impact fees for the benefit of the District, the District shall defend, indemnify, and hold harmless the Town and its officers, officials, employees, agents and representatives from and against any and all costs, losses, claims, damages, liabilities and expenses (including reasonable attorneys' fees) ("Losses") incurred or suffered by the Town arising from or related to (a) Town's or District's performance of the terms of this MOU, and/or (b) the Town's or District's performance under the Mitigation Fee Act. Any Agreement between the District and its consultants, contractors, or subcontractors in connection with any work made or conducted related to the Town's duties under this MOU, shall require such consultant, contractor, or subcontractor to indemnify the Town. This Section 5 shall survive termination of this MOU and shall continue to exist.

6. Termination.

6.1.1. Termination. Upon mutual agreement between the Parties this MOU may be terminated.

6.1.2. Limitation on Termination. Notwithstanding Section 6.1.1, the Parties agree that this MOU may not be terminated prior to completion by the District of any outstanding capital project or purchase that the District has commenced, based on the Nexus Study, that is in progress at the time of the mutual agreement terminate the MOU. Upon mutual agreement of termination, the District shall, within 30 days, provide a report to the Town detailing all such pending capital projects or purchases, including the remaining anticipated costs, and the anticipated date of completion ("Pending Projects Report"). The District shall not expend the DIF on any capital project or purchase that is not in progress as of the date of mutual agreement to terminate. Upon completion of the capital projects and purchases specified in the Pending Projects Report, this MOU shall terminate and the Parties shall have no further obligations under this MOU, but shall meet and confer regarding continued required reporting and administration of the DIF in compliance with the Act.

6.1.3. Effect of Termination. Notwithstanding Sections 5 and

6.1.1, upon termination of this MOU the Parties shall have no further obligations and the District will cease enforcement and collection of the DIF as of the effective date of such termination. Nothing in this Section 6 shall relieve the District from the obligation described in Section 5.

7. Annual and Five-Year Reporting Requirement. The District shall be responsible for the preparation of the annual and five-year reports in compliance with the Act. The District will cooperate with the Town and the Town's legal counsel to ensure full compliance with the Act's procedural and substantive reporting requirements each fiscal year.

8. Representations and Warranties. The Town and the District have all requisite power and authority to execute and perform this MOU. Each person executing this MOU warrants that he or she has the legal power, right, and authority to make this MOU and bind his or her respective party.

9. Governing Law and Venue. This MOU shall be governed by and construed in accordance with the laws of the State of California. Venue shall be in Placer County.

10. Relationship of the Parties. Nothing contained in this MOU shall be construed as creating a joint venture, partnership or any other similar arrangement between the Parties. Neither Party to this MOU shall be deemed to be a representative, an agent or an employee of the other Party. Unless otherwise expressly specified in this MOU, neither Party shall have any authority or right to assume or create any obligation of any kind or nature, express or implied, on behalf of, or in the name of the other Party, nor bind the other Party in any respect, without the specific prior written authorization of the other Party. The obligations of the Parties shall be several and not joint.

11. Accounting Records. The Parties shall maintain complete and separate accounting records with respect to the DIF, and all costs, expenses, and bank funds related to this MOU.

12. Amendments. No change, amendment or modification of this MOU shall be valid or binding upon the Parties unless such change, amendment or modification is in writing and duly executed by both Parties.

13. Waiver. Neither Party shall be deemed to have waived any provision of this MOU unless such waiver is in writing and signed by such Party.

14. Legal Compliance. The Parties shall comply with all of applicable laws and regulations related to the transactions contemplated by this MOU.

15. Further Assurances. Upon the reasonable request of a Party, the other Party shall take such actions, and execute such certificates, documents or instruments, necessary or appropriate to fulfill the obligations under this MOU, the Mitigation Fee Act, and the collection of the DIF thereof.

16. Headings. The section headings used in this MOU are for convenience only and shall not be deemed to limit, construe, affect or alter the meaning of this MOU.

17. Entire Agreement. This MOU constitutes the entire agreement between the Parties with respect to the matters herein and shall supersede and replace any and all other prior understandings, correspondence and agreements, oral or written, between the Parties.

18. Counterparts; Separate Signature Pages. This MOU may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[Signatures on Following Page]

SIGNATURE PAGE
TO
MEMORANDUM OF UNDERSTANDING

IN WITNESS WHEREOF, the Parties hereto have executed this MOU on the date and year first-above written.

TOWN OF LOOMIS	**SOUTH PLACER FIRE PROTECTION DISTRICT**
APPROVED BY*:*	APPROVED BY*:*
Carl Simpson Town Manager	Darin Snedeker Fire Chief
ATTESTED BY:	ATTESTED BY:
Carol Parker Town Clerk	Kathy Medeiros Board Secretary
APPROVED AS TO FORM*:*	APPROVED AS TO FORM*:*
Frank Splendorio Town Attorney	Lindsay Moore District Counsel

EXHIBIT "A"

The Nexus Study

[attached behind this page]

Exhibit B

RESOLUTION NO. 7-2026/27

A RESOLUTION OF THE SOUTH PLACER FIRE PROTECTION DISTRICT APPROVING A MEMORANDUM OF UNDERSTANDING BETWEEN THE TOWN OF LOOMIS AND THE SOUTH PLACER FIRE PROTECTION DISTRICT REGARDING FIRE SUPPRESSION DEVELOPMENT IMPACT FEES AND AUTHORIZING THE FIRE CHIEF TO EXECUTE AND IMPLEMENT THE AGREEMENT

WHEREAS, the South Placer Fire Protection District (the "District") provides fire protection and emergency response services to territory within the boundaries of the Town of Loomis (the "Town"); and

WHEREAS, the Town Council recognizes the need to finance adequate fire suppression facilities, vehicles, and equipment made necessary by the impacts of new residential, commercial, office, and industrial development within the Town; and

WHEREAS, pursuant to the Mitigation Fee Act, commencing with Government Code section 66000 et seq. (the "Act"), the Town is authorized to impose development impact fees to provide necessary public facilities required to mitigate the impacts of new development, including fire suppression facilities, vehicles, and equipment; and

WHEREAS, the Town and District desire to enter into a Memorandum of Understanding (the "MOU") to confirm their respective responsibilities regarding the collection, transfer, accounting, reporting, and lawful use of Fire Suppression Development Impact Fees ("DIF"); and

WHEREAS, the MOU provides that DIF revenues received for development within the Town will be maintained in a separate District fund, with interest credited to that fund, and that the District will maintain separate accounting records and comply with the requirements of the Act; and

WHEREAS, the MOU further provides that the District will prepare the annual and five-year reports required by the Act and cooperate with the Town and its legal counsel to ensure compliance with applicable reporting requirements; and

WHEREAS, the Board of Directors has reviewed the MOU and finds that its approval is in the best interests of the District and the communities it serves.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the South Placer Fire Protection District as follows:

SECTION 1: The above recitals are true and correct and are a substantive part of this Resolution and findings of the Board of Directors.

SECTION 2: The Board of Directors hereby approves the Memorandum of Understanding between the Town of Loomis and the South Placer Fire Protection District Regarding Fire Suppression Development Impact Fees, substantially in the form attached hereto as Exhibit A and incorporated herein by reference.

SECTION 3: The Board of Directors hereby authorizes the Fire Chief to execute the MOU on behalf of the District, and authorizes the Board Secretary to attest to the same. The Fire Chief is further authorized to approve and execute minor, non-substantive revisions necessary to finalize the MOU, subject to approval as to form by District Counsel.

SECTION 4: The Fire Chief or designee is authorized and directed to take all administrative actions necessary to implement the MOU, including maintaining separate DIF accounting records and funds, coordinating fee transfers, crediting interest to the appropriate fund, and preparing the annual and five-year reports required by the Mitigation Fee Act.

SECTION 5: If any section, subsection, paragraph, sentence, clause or phrase of this Resolution is declared by a court of competent jurisdiction to be unconstitutional or otherwise invalid, such decision shall not affect the validity of the remaining portions of this Resolution.

SECTION 6: The Board Secretary shall certify to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the South Placer Fire Protection District, at a regular public meeting thereof held on the ____ day of September 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tracy Randall, President, Board of Directors
South Placer Fire Protection District

ATTEST:

Katherine Medeiros, Secretary, Board of Directors
South Placer Fire Protection District

Exhibit A

MEMORANDUM OF UNDERSTANDING

BETWEEN THE TOWN OF LOOMIS, CALIFORNIA AND THE SOUTH PLACER FIRE PROTECTION DISTRICT

REGARDING FIRE SUPPRESSION DEVELOPMENT IMPACT FEES

SOUTH PLACER FIRE PROTECTION DISTRICT

FIRE IMPACT FEE NEXUS STUDY UPDATE

DECEMBER 2025
FINAL REPORT

PREPARED FOR:

BOARD OF DIRECTORS
SOUTH PLACER FIRE PROTECTION DISTRICT

PREPARED BY:

SCIConsultingGroup
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
www.sci-cg.com

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SOUTH PLACER FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Tracy Randall, President
Ken Musso, Vice President
Chris Gibson, Clerk
Dan Bajtos, Director
Gary Flanagan, Director
Pete Gallegos, Director
Jenine Windeshausen, Director

FIRE CHIEF

Mark Duerr

FIRE MARSHAL / DIVISION CHIEF

Jeff Ingolia

BUSINESS MANAGER / SECRETARY TO THE BOARD

Kathy Medeiros

IMPACT FEE CONSULTANT

Blair Aas, Vice President
SCI Consulting Group

ACKNOWLEDGMENTS

This Fire Impact Fee Nexus Study Update was prepared by SCI Consulting Group ("SCI") under contract with the South Placer Fire Protection District ("District"). The work was accomplished under the general direction of Mark Duerr, Fire Chief of the District. We want to acknowledge the special efforts made by the following individuals and organizations for this project:

Kathy Medeiros, South Placer Fire Protection District
Jeff Ingolia, South Placer Fire Protection District
Gina Olivares, County Executive Office
Town of Loomis
Placer County Auditor's Office
Placer County Assessor's Office

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EXECUTIVE SUMMARY

INTRODUCTION

The South Placer Fire Protection District ("District") provides first-responder fire protection and emergency response services to the unincorporated community of Granite Bay, the Town of Loomis ("Town"), and some areas of the communities of Penryn and Newcastle in Placer County ("County"). Specifically, the District's services include fire prevention and suppression, emergency medical response and transport, rescue, and hazardous materials response.

The County of Placer and the Town of Loomis, on behalf of the South Placer Fire Protection District ("District"), impose a fire impact fee ("fee") on new residential and nonresidential development within the District's service area. The legal and policy basis for the current fee is supported by the District's Fire Impact Fee Nexus Study, which was approved by the District Board of Directors ("District Board") on June 13, 2018, by Resolution No. 15-2017/18. The Nexus Study and approved fee was subsequently adopted by the Town Council on November 13, 2018, by Resolution No. 18-35. The Placer County Board of Supervisors ("County Board") subsequently adopted the Nexus Study and fee program on January 8, 2019, by Resolution No. 2019-013. The fire impact fee has been updated periodically to reflect changes in construction costs, consistent with the annual adjustment provisions of the program with the last fee adjustment in May 2025.

This Fire Impact Fee Nexus Study ("Nexus Study") was prepared pursuant to the "Mitigation Fee Act," as found in Government Code § 66000 et seq. and County Code Chapter 15 Article 15.36. The purpose of this Nexus Study is to establish the legal and policy basis for the collection of updated fire impact fees ("fees") on new residential and nonresidential development within the District. The purpose of the fee is to fund the one-time cost of expanding the District's facilities, apparatus, and equipment needed to accommodate new development.

For purposes of this Nexus Study, the term "facilities" or "fire system facilities" will refer to facilities (land, stations, and other buildings), apparatus (engines, ambulances, and other vehicles), and equipment. The term "new development" will generally refer to the persons (residents and employees working in the District) and the structural area (residential area and nonresidential building area) in which the persons live or work.

Under California law, the District lacks land-use authority to impose impact fees on development projects. As such, the Placer County Board of Supervisors is responsible for adopting the fire impact fee program and imposing the fees on new development within the unincorporated areas of the County served by the District. Similarly, the Town of Loomis Town Council must adopt the fee program in order for the fees to be imposed on new development within the Town of Loomis. The fees shall apply to the areas outlined in the map provided in Appendix A.

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or "nexus" exists between new development that occurs within the District and the need for fire protection facilities, apparatus, and equipment as a result of new development. More specifically, this Nexus Study will present findings in order to meet the procedural requirements of the Mitigation Fee Act, also known as AB 1600, which are as follows on the following page:

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

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

METHODOLOGY AND APPROACH

To determine the District's fire impact fee consistent with these **substantive requirements**, this Nexus Study utilizes a systemwide existing facility standard methodology. Under this method, the District's ratio of existing fire protection facilities, apparatus, and equipment to the existing service population establishes the standard for determining new development's fair share of the cost to expand the District's fire system as growth occurs.

The facility standard methodology is a commonly used method for determining fire impact fees. It was validated by the Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore in 2010. Under this method, the identification and use of an existing facility standard, along with the restricted use of fee revenue, ensure that new development will not fund any existing deficiencies, as prohibited by the Act. Instead, only capital improvements and purchases of apparatus, vehicles, and equipment that expand the District's fire system are allowable uses of fee revenue. Likewise, the fee program will generate only enough revenue to proportionally expand the fire system to maintain the existing level of service.

The existing facility standard is based on the District's ratio of existing fire protection and emergency response facilities, apparatus, and equipment to the existing service population. Existing development refers to the persons (residents and employees working in the District's service area) and the structural area (residential area and nonresidential building area) in which the persons live or work. Existing development demand is based on the District service call data. The replacement value of the District's existing fire system is determined using the replacement value of the District's existing inventory of fire protection facilities, apparatus, and equipment. These costs are then applied to nine land use categories in proportion to the need they create for fire protection and emergency response services.

The Act requires that, in establishing a development impact fee program, the facilities funded by the fee must be identified. However, the Act provides flexibility regarding how that identification may be made. The fee program may identify a broad class of projects[1] or made by reference to a capital improvement plan, made in applicable general or specific plan requirements, or made in other public documents[2]. This fee program identifies facilities (land, stations, and other buildings), apparatus (engines, ambulances, and other vehicles), and equipment as the broad classes that will be funded with the fee.

The District's capital improvements and purchases of apparatus and equipment will benefit the entire fire system. The District's fire protection and emergency response resources are organized as an integrated fire system. The resources of one fire station do not serve a particular area in isolation from the District's other fire stations and resources. When the District has a service call, whether for a fire or other emergency, the District's response often involves resources from multiple fire stations. Likewise, new development in the District's

[1] According to Government Code § 66000(b) and validated by *Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore* 185 Cal. App. 4th 554 5th Dist. (2010).
[2] According to Gov't Code § 66001(a)(2).

service area is served by all the District facilities, apparatus, and equipment, not just by the nearest fire station.

Additionally, in light of Sheetz v. County of El Dorado (2024)[3], this Nexus Study affirms that the fire impact fees established herein are structured to maintain both a reasonable and legally sufficient relationship between new development and its impact on the District's fire protection system. While the maximum fire impact fee schedule is based on typical land use characteristics and service demand averages, it reflects the District's objective to allocate costs roughly proportionally and equitably across development types.

The District, County, and Town should adopt a policy, administratively, establishing a formal process by which applicants may request a project-specific fee adjustment. This process should enable an applicant to present credible and verifiable evidence demonstrating that the standard fee is not roughly proportional to the actual impact of their project, generally defined as a material reduction in demand relative to the assumptions outlined in this Nexus Study. Such a policy would help ensure that the application of the fire impact fee remains consistent with constitutional nexus and proportionality requirements under Nollan and Dolan. The District, County, and Town should also consider codifying this process in their respective ordinances to enhance transparency, legal clarity, and administrative consistency with *Nollan/Dolan* principles.[4]

The Nexus Study also outlines the **procedural requirements** for approval of the Nexus Study and the updated fire impact fee program ("fee program") by the District's Board of Directors, as well as adoption of the fee program by the County Board and the Town Council. Additionally, the Mitigation Fee Act outlines specific requirements for the **ongoing administration** of the fee program, including accounting, reporting, and the use of funds. These statutory requirements, along with other key information regarding the imposition, collection, and implementation of the fire impact fee, are presented in the final sections of this Nexus Study.

[3] *Sheetz v. County of El Dorado*, 601 U.S. 267, 144 S. Ct. 893 (2024).
[4] *Nollan v. California Coastal Comm'n*, 483 U.S. 825 (1987) and *Dolan v. City of Tigard*, 512 U.S. 374 (1994).

SUMMARY OF KEY FINDINGS

The following key findings from the Nexus Study are presented:

1. Fire impact fees are necessary to ensure that the District can adequately expand its fire protection facilities, apparatus, and equipment to meet the needs of resident and employee growth, as well as the new structural areas created by new development.
2. The District's objective is to maintain its existing level of service by establishing a fire impact fee to fund the cost of expanding its facilities, apparatus, and equipment attributable to new development.
3. The District may approve, and the County and Town may adopt on their behalf, the following fees at or below the maximum level determined by this Nexus Study.

FIGURE 1 – MAXIMUM FIRE IMPACT FEE SCHEDULE

Land Use Category	Unit	Current Fire Impact Fee (2018 / 2025)	Maximum Fire Impact Fee (2025)	% Change
Single-Family Housing	BSQFT	$0.94	$1.51	60.6%
Multi-Family Housing	BSQFT	$1.63	$1.81	11.0%
Mobile Home	BSQFT	$1.12	$1.83	63.4%
Assisted Living Facility	BSQFT	$1.03	$3.02	193.2%
Assessory Dwelling Unit => 750 sq. ft.	NA	Exempt	Exempt	0.0%
Assessory Dwelling Unit < 750 sq. ft.	BSQFT	$0.94	$1.51	60.6%
Retail / Commercial	BSQFT	$1.57	$2.03	29.3%
Office	BSQFT	$1.97	$2.86	45.2%
Industrial	BSQFT	$1.21	$1.45	19.8%
Agriculture	BSQFT	$0.61	$0.29	-52.5%
Warehouse / Distribution	BSQFT	$1.00	$1.05	5.0%

4. Consistent with the nexus requirement of the Act, this Nexus Study demonstrates that there is a reasonable relationship between new development, the amount of the proposed fee, and facilities, apparatus, and equipment funded by the fee.
5. Fee revenue may be used to fund 100% of the cost of new and expanded facilities, 100% of the cost of apparatus, vehicles, and equipment that expand the District's existing inventory, and up to 7.5 percent of apparatus and vehicle replacement costs.

6. Since only cities and counties have land-use authority to impose development impact fees as a condition of project approval, the District's proposed fee must be adopted by the County and Town on behalf of the District.
7. The maximum fire impact fee determined by this Nexus Study is consistent with County Code Chapter 15 Article 15.36 and the policies of the Placer County and Town of Loomis General Plans.

SUMMARY OF GENERAL RECOMMENDATIONS

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

1. Since only cities and counties have land use authority to impose development impact fees as a condition of project approval, the District's proposed fee must be adopted by the County and the Town on behalf of the District.
2. The District should establish an updated fire impact fee to fairly allocate the costs of providing fire protection facilities, apparatus, and equipment to new development.
3. The District's updated fire impact fee should be adopted and implemented in accordance with the applicable provisions of the Mitigation Fee Act (Government Code § 66000 et al.).
4. Fee revenue should be used to fund only the cost of new and expanded facilities, apparatus, vehicles, and equipment to serve new development.
5. The District, the City, and the County should comply with the annual reporting requirements under Government Code § 66006(b).
6. Following the fifth fiscal year after the first deposit of fee revenue and every five years thereafter, the District should comply with the reporting requirements under Government Code § 66001(d).
7. This Nexus Study and fee program must be updated at least every eight years. The next Nexus Study update is due no later than January 1, 2034.
8. The cost estimates presented in this Nexus Study are in January 2025 dollars. The fire impact fee should be adjusted annually based on the net percentage change in the Engineering News-Record Construction Cost Index for the San Francisco Bay Area (or its successor publication). The initial adjustment should reflect the change in the index from January 2025 to the most recent fiscal year. Subsequent adjustments should be based on the change in the index during each preceding fiscal year.

DETERMINATION OF EXISTING DEVELOPMENT

The District serves both residences and businesses throughout its service area. As such, the demand for the District's fire protection services and associated facilities, apparatus, ambulances, and equipment is measured by its service population (i.e., residents or employees) and the structural area (i.e., living area or nonresidential building area) in which they reside or work. This section will first determine the service population and structural area within the District. These figures, along with the District's service call data, will be used to establish an existing facility demand factor for the various residential and nonresidential land uses within the District, which in turn will be used to determine existing development's total facilities demand.

EXISTING SERVICE POPULATION AND STRUCTURAL AREA

The District provides first-responder fire protection and emergency response services to the unincorporated community of Granite Bay and the Town of Loomis, currently serving an estimated resident population of 34,596. A map of the District's service boundaries is provided in Appendix A. The District's resident population estimate is based on figures from the 2020 U.S. Census for the District's service area and Placer County Assessor's data as of July 2025. It provides fire protection to approximately 13,391 dwelling units, both occupied and vacant, based on a 5 percent vacancy rate from the U.S. Census Bureau's 2023 ACS 5-Year Estimates for the District's service area.

FIGURE 2 – CURRENT RESIDENTIAL DEMOGRAPHICS

Residential Land Use Categories	Estimated Existing Housing Units	Estimated Vacant Housing Units (5%)	Dwelling Unit Occupancy Factor	Estimated Existing Population
Calc	a	b	c	d = (a - b) * c
Single Family Housing	12,591	630	2.78	33,252
Multi-Family Housing	265	13	1.38	348
Mobile Home	535	27	1.96	996
Total District	**13,391**	**670**		**34,596**

Sources: U.S. Census Bureau, California District of Finance

The District also serves an estimated 11,248 workers and protects approximately 4.7 million square feet of new nonresidential building area. The estimated number of workers in the District is based on an estimated jobs-to-housing ratio of 0.84, derived from 2020 U.S. Census Bureau OnTheMap data for the Loomis and Granite Bay Census Designated Places and an estimated 13,391 housing units within the District. The estimated nonresidential structural area is calculated by multiplying the number of workers by 470 square feet of nonresidential building area for every worker (or 2.40 workers per 1,000 square feet).

RESIDENT EQUIVALENT DEMAND FACTOR

For this Nexus Study, a calls-for-service approach is used to help establish the relative demand for fire facilities from residential and nonresidential land uses. Specifically, service call data is converted into a resident equivalent demand factor, which represents the demand for service from a worker compared to that of a household resident.

As shown in Figure 3 on the following page, the District's Emergency Reporting database was used to compile service call data over a two-year period. During this time, the District averaged approximately 2,275 annual service calls originating from residential properties, 651 calls from assisted living facilities, and 497 calls from nonresidential properties. Service calls originating from highways, roads, open space, or other locations not attributable to residential or nonresidential land uses have been excluded.

Dividing service calls by the estimated number of residents and workers results in per capita fire service demand factors, which reflect the relative demand placed on the District by each population group. Single-family housing residents are assigned a baseline demand factor of 1.00. Assisted living residents are served at a much higher rate of 21.22, and nonresidential workers at a rate of 0.66. The elevated demand factor for assisted living reflects the higher frequency of emergency medical responses and service calls typically associated with elderly and medically vulnerable populations in these facilities.

FIGURE 3 – RESIDENT EQUIVALENT DEMAND FACTOR

	Calc	Residential	Assisted Living	Nonresidential
Average Annual Service Calls [1]	a	2,275	651	497
Residents or Workers [2]	b	34,136	460	11,248
Per Capita Fire Service Demand	c = a / b	0.0666	1.4141	0.0442
Resident Equivalent Demand Factor	d = c / 0.0666	1.00	21.22	0.66

Sources: South Placer Fire Protection District; SCI Consulting Group

Notes:

[1] Average for 2023 and 2024 from the District's Emergency Reporting database.

[2] Estimated exsiting residents with the District. Workers is based on estimated jobs-to-housing ratio of 0.84.

EXISTING FIRE FACILITIES EDU DEMAND FACTOR

Next, equivalent dwelling unit ("EDU") demand factors are established to compare the relative demand for fire facilities across four residential and five nonresidential land uses. The EDU is also used to convert nonresidential building area to a residential dwelling unit value. This common approach enables the cost of fire protection facilities, apparatus, and equipment to be fairly apportioned among residential and nonresidential land uses.

Figure 4 on the following page shows the calculation of the existing fire facilities EDU demand factor for nine land use categories. The residential land use categories are expressed per dwelling unit, and the nonresidential land use categories are expressed per 1,000 square feet of building area. The occupancy density for the land use category is multiplied by its respective resident equivalent demand factor and then converted to single-family home value. By this measure, for example, a single-family home creates the demand for fire facilities equivalent to 560 square feet of retail or commercial building area.

Occupancy density for single-family housing is based on data from the U.S. Census Bureau's 2023 American Community Survey 5-Year Estimates for the Granite Bay and Loomis Census-Designated Places, which are considered representative of the District's boundaries.

Employment density assumptions for nonresidential land uses are based on established sources. Employment densities for retail / commercial, office, industrial, and warehouse / distribution land uses are drawn from the 2001 *Employment Density Study* prepared by The Natelson Company, Inc. for the Southern California Association of Governments. The

employment density figure for agriculture is based on the 2004 *Employment Density in the Puget Sound Region* report prepared by E.K. Pflum for the University of Washington.

All employment densities are expressed as the number of employees per 1,000 square feet of building area. The composite "nonresidential" employment density is calculated as a weighted average using an assumed land use mix of 31% retail/commercial, 33% office, 31% industrial, 0% agriculture, and 5% warehouse/distribution, based on employment distribution data from the U.S. Census Bureau's *OnTheMap* tool.

FIGURE 4 – EXISTING FACILITIES EDU DEMAND FACTOR

Land Use Category	Unit	Occupancy Density per Unit [1]	Resident Equivalent Demand Factor [2]	Facilities EDU Demand Factor
Calc		a	b	c = (a * b) / 2.78 (rounded)
Single-Family Housing	DU	2.78	1.00	**1.00**
Multi-Family Housing	DU	1.38	1.00	**0.50**
Mobile Home	DU	1.96	1.00	**0.71**
Assisted Living Facility	Bed	1.00	21.22	**7.63**
Residential	DU	2.72	1.00	**0.98**
Retail / Commerical	KBSF	2.33	0.66	**0.56**
Office	KBSF	3.33	0.66	**0.79**
Industrial	KBSF	1.67	0.66	**0.40**
Agriculture	KBSF	0.33	0.66	**0.08**
Warehouse / Distribution	KBSF	1.23	0.66	**0.29**
Nonresidential	KBSF	2.40	0.66	**0.57**

DU = Dwelling Unit; KBSQ = 1,000 square feet of building area

Notes:

[1] Residents per unit is based on census data the 2020 U.S. Census American Community Survey 2023 5-Year Estimate for the Granite Bay and Loomis CDPs. Nonresidential density figures (except Agriculture) are based on the 2001 "Employment Density Study" prepared by The Natelson Company, Inc. for the Southern California Association of Governments expressed in terms of the number of employees per 1,000 square feet of building area. The density figure for Agriculture is from the 2004 "Employment Density in the Puget Sound Region" report prepared by E.K. Pflum for the University of Washington.

[2] See Figure 3.

EXISTING FIRE FACILITIES DEMAND EDUS

Figure 55555555555555555555555555 below calculates the District's existing demand EDUs based on the total number of dwelling units and estimated nonresidential building area within the District. As shown, the total existing demand EDUs for the District is 15,776. Existing demand EDUs represent the level of existing development served by the District's existing facilities.

FIGURE 5 – EXISTING DEMAND EDUS

Land Use Categories	Unit	Units [1]	Fire Facilities EDU Demand Factor [2]	Existing Demand EDUs
Calc		a	b	c = a * b
Single Family Housing	DU	12,591	1.00	12,591
Multi-Family Housing	DU	265	0.50	133
Mobile Homes	DU	535	0.71	380
Nonresidential	KBSF	4,687	0.57	2,672
Total		**18,078**		**15,776**

Source: Placer County Assessor's Office; SCI Consulting Group

Notes:

[1] Housing unit count and nonresidential building area is based on information from the Placer County Assessor's data as of July 2025 and the 2020 U.S. Census.

[2] See Figure 4.

DETERMINATION OF EXISTING FIRE SYSTEM FACILITIES

The next step in determining the District's existing fire facilities standard is to calculate the replacement value of the District's fire protection facilities, apparatus, and equipment. Figure 6 below presents a summary of replacement costs (in 2025 dollars) for the District's existing fire facilities, including land and fire stations, as well as its apparatus, such as engines, ambulances, and specialized vehicles, along with ancillary equipment.

Replacement values for fire stations are based on estimated construction costs per square foot, informed by the Folsom Ranch Fire Station 34 project. That station, completed in 2024, had a total construction cost of $11.86 million (excluding land acquisition) for a 12,200-square-foot facility, equating to approximately $972 per square foot at the time of bid in early 2023. To reflect current market conditions, this unit cost has been adjusted by 7.63%, consistent with the change in the ENR Construction Cost Index for San Francisco between April 2023 and April 2025. The adjusted unit cost is, therefore, approximately $1,050 per square foot. This updated figure is further validated by the construction costs of other recently completed fire stations in Roseville and Sacramento and planned stations in Rocklin and El Dorado Hills. When adjusted for inflation, those projects also fall within the $1,000 to $1,100 per square foot range, reinforcing the reasonableness of the District's assumed unit cost for fire station replacement in the region.

Compared to historical figures, this represents a significant increase from the cost assumptions used in the District's prior Nexus Study completed in May 2018, which relied on a station replacement cost of $550 per square foot. Since that time, construction costs for fire stations have increased substantially due to a combination of inflationary pressures, rising labor and materials costs, and more stringent building code and essential facility requirements.

This dramatic escalation in construction costs is a key factor behind the higher fire impact fees proposed in this Nexus Study. While the methodology has been refined to better reflect service demand, the cost basis for fire stations has more than doubled since the previous study, resulting in a proportionate increase in the calculated impact fees.

Additionally, the estimated land value within the District is $350,000 per acre, based on recent comparable listings for subdivision parcels zoned for public facilities or similar institutional uses. The replacement value of the District's apparatus, vehicles, and equipment inventory is based on unit cost assumptions and useful life estimates provided

by the District. For older apparatus, the estimated values have been discounted relative to the replacement cost of new units to reflect their current age and condition.

As outlined on the following page, the estimated replacement value of the District's existing fire protection facilities, apparatus, and equipment is approximately $55.0 million. A detailed breakdown of the inventory, including specific items and their estimated replacement values, is provided in Appendix B.

FIGURE 6 – REPLACEMENT VALUE OF EXISTING FIRE SYSTEM

Fee Components	Total Replacement Value (2025$)
Land	$2,808,000
Stations / Other Buildings	$42,366,000
Apparatus / Vehicles	$7,000,800
Equipment	$2,857,100
Total Existing Fire System Facilities	**$55,031,900**

Source: South Placer Fire Protection District; SCI Consulting Group

DETERMINATION OF THE FIRE IMPACT FEE

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the need for fire protection facilities, apparatus, and equipment and the type of development project on which the fee is imposed. In this section, the District's existing fire facilities standard is determined and then applied to four residential and five nonresidential land use categories in proportion to the demand they create as measured by their EDU demand factor.

EXISTING FIRE FACILITIES STANDARD

The District's ratio of existing facilities, apparatus, and equipment to existing demand establishes the standard for determining the fair share of the cost to replace and expand the District's facilities as growth occurs. As shown below, the standard is represented by the existing fire system facilities cost of $3,488.33 per demand EDU.

FIGURE 7 – EXISTING FIRE FACILITY STANDARD

Existing Fire System Facilities [1]	$55,031,900
Existing Demand EDUs [2]	15,776
Existing Fire Facility Cost Per EDU	**$3,488.33**

Notes:
[1] See Figure 6.
[2] See Figure 5.

RESIDENTIAL LAND USE CATEGORIES

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

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

- **"Assisted living facility"** means buildings or structures designed for independent living, assisted living, and retirement living purposes.

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

RESIDENTIAL FIRE IMPACT FEE DETERMINATION

Figure 8, on the following page, presents the calculation of the maximum residential fire impact fee. As shown, the residential fee is determined by multiplying the fire facility standard by its respective EDU demand factor, plus an additional four percent for the administration of the fire impact fee program. The fee program administrative cost component is designed to offset the cost of District, County, and Town collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.

The District may approve, and the County may adopt fees lower than the maximum, justified amounts shown, provided that they are reduced by the same percentage for each land use category.

ADUs less than 750 square feet are exempt from impact fees, consistent with Government Code § 66324(c), which prohibits local agencies from imposing such fees on units under that size. For ADUs 750 square feet or larger, the law states that impact fees should be proportional to the square footage of the primary dwelling. In this case, since ADUs are typically located on single-family lots, the fee is assessed at the same rate as a single-family unit.

Additionally, although assisted living facilities have a much higher calculated service demand, the fee is capped at two times the single-family rate to account for the operational efficiency of serving concentrated populations and to maintain equity and reasonableness in fee application.

FIGURE 8 – MAXIMUM RESIDENTIAL FIRE IMPACT FEE

Residential Land Use Category	Facility Standard [1]	Facilities Demand EDU Factor [2]	Cost per Unit	Admin. Expense 4% [3]	Average Living Area per Sq. Ft. [4]	Maximum Residential Fire Impact Fee [5]
Calc	a	b	c = a * b	d = c * 0.04	e	f = (c + d) / e
			- - - - - per dwelling unit - - - - -			*- per sq. ft. -*
Single-Family Housing	$3,488.33	1.00	$3,488.33	$139.53	2,395	**$1.51**
Multi-Family Housing	$3,488.33	0.50	$1,744.17	$69.77	1,000	**$1.81**
Mobile Home	$3,488.33	0.71	$2,476.71	$99.07	1,400	**$1.83**
ADU < 750 sq. ft.	NA	NA	NA	NA	NA	**Exempt**
ADU => 750 sq. ft.	NA	NA	NA	NA	NA	**$1.51**
Assisted Living Facility [6]	$3,488.33	7.63	$26,615.96	$1,064.64	895	**$3.02**

Notes:

[1] See Figure 7.

[2] See Figure 4.

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

[4] Based on Placer County Assessor's Lien Roll Data as of July 2025. Structural area for assisted living facility assumes 895 average gross square feet per bed.

[5] Maximum residential fire impact fees are rounded down to the nearest cent.

[6] Although service demand is higher, the fee is capped at two times the single-family rate.

NONRESIDENTIAL LAND USE CATEGORIES

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

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

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

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

NONRESIDENTIAL FIRE IMPACT FEE DETERMINATION

Figure 9 below presents the calculation of the nonresidential fire impact fee. As shown, the fee for the four nonresidential land uses is determined by multiplying the fire facilities standard by their respective EDU demand factor, plus an additional four percent for the administration of the fire impact fee program. Note that the costs are expressed per 1,000 square feet of nonresidential building area and then converted to a per-square-foot fee.

Again, the District may approve, and the County and Town may adopt fees lower than the maximum, justified amounts shown below, provided that they are reduced by the same percentage for each land use category.

FIGURE 9 – MAXIMUM NONRESIDENTIAL FIRE IMPACT FEE

Nonresidential Land Use Category	Facility Standard [1]	Facilities Demand EDU Factor [2]	Cost per Unit	Admin. Expense 4% [3]	Total Cost per Unit	Maximum Nonres. Fire Impact Fee [4]
Calc	a	b	c = a * b	d = c * 0.04	e = c + d	f = e / 1,000
		- - - - - per 1,000 sq. ft. of building area - - - - -				*- per sq. ft. -*
Retail / Commercial	$3,488.33	0.56	$1,953	$78.14	$2,031.60	**$2.03**
Office	$3,488.33	0.79	$2,756	$110.23	$2,866.01	**$2.86**
Industrial	$3,488.33	0.40	$1,395	$55.81	$1,451.15	**$1.45**
Agriculture	$3,488.33	0.08	$279	$11.16	$290.23	**$0.29**
Warehouse / Distribution	$3,488.33	0.29	$1,012	$40.46	$1,052.08	**$1.05**

Notes:

[1] See Figure 7.

[2] See Figure 4.

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

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

PROJECTED FIRE IMPACT FEE REVENUE

Figure 10 projects fire impact fee revenue through 2040. Total fire impact fee revenue (in 2025 dollars) is calculated by multiplying the fire facilities demand standard by projected demand growth, expressed in equivalent dwelling units (EDUs). Residential demand is projected to grow at an average annual compound rate of 0.5 percent, while nonresidential demand is assumed to grow proportionally based on an estimated employment growth rate of 0.4 percent per year. These growth rates are based on a weighted analysis of housing and employment projections for the Town and the Granite Bay community, using data from the Town of Loomis Housing Element, the Granite Bay Community Plan, and regional forecasts published by the Sacramento Area Council of Governments ("SACOG"). This is relatively consistent with the planned and proposed development activity within the District, which currently includes approximately 1,028 new housing units identified in active subdivision and residential development proposals in the Town and Granite Bay.

As shown, fire impact fee revenue will contribute approximately $4.1 million (in 2025 dollars) toward the District's long-term capital improvement program. Certainly, arguments can be made for higher or lower levels of future development. However, the projected demand growth and resulting fee revenue are reasonable and documented estimates intended solely for planning purposes.

FIGURE 10 – PROJECTED FIRE IMPACT FEE REVENUE

Land Use Category	Current Demand EDUs (2025) [1]	Demand EDU Growth (2040) [2]	Total Cost per Demand EDU [3]	Projected Fire Impact Fee Revenue (2025$)
Calc	a	b	c	d = b * c
Residential	13,104	1,018	$3,488.33	$3,551,000
Nonresidential	2,672	165	$3,488.33	$575,000
Total	**15,776**	**1,183**	**$3,488.33**	**$4,126,000**

Source: South Placer Fire Protection District; SCI Consulting Group

Notes:

[1] See Figure 5.

[2] Demand EDUs for approved or proposed units provided by the District.

[3] See Figure 7.

It is important to note that the fire impact fee program is designed not to be dependent on a specific capital improvement plan and a specific level of new development. Only enough fee revenue will be generated for the District to expand its existing level of service to serve the growing service population.

The District will need to fund existing deficiencies and any other purchases and improvement costs above its existing level of service with other funding sources. Other potential funding sources include, but are not limited to, a general obligation bond measure, State and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

Fee revenue may be used to fund up to 100 percent of the cost of the new or the expansion of fire stations, or new apparatus and vehicles added to the District's inventory.

Additionally, the District will need to replace apparatus and vehicles more frequently due to the increased service demands created by population growth and structural area expansion resulting from new development. New development brings additional residents and employees into the District, increasing the number of service calls and the operational workload for emergency response vehicles. This heightened utilization accelerates wear and tear on apparatus and vehicles, reducing their functional lifespan and necessitating more frequent replacement.

To address these impacts, the updated fee program allows up to 7.5 percent of apparatus and vehicle replacement costs to be funded by the fee.[5] This allocation is proportional to the increased service demand attributable to new development, ensuring that growth contributes its fair share to maintaining the District's existing level of service. The 7.5 percent funding limit corresponds to the share of functional population growth associated with new development, preventing existing residents and businesses from subsidizing the impacts of growth.

In addition to funding replacement costs, this approach provides the District with greater flexibility in the use of fee proceeds. The District may opt to expand its fleet by adding new apparatus and vehicles to its inventory to meet the increased demands of growth, or it can replace existing apparatus and vehicles more frequently to maintain operational reliability and efficiency. This flexibility ensures that the District can adapt its fire protection capabilities dynamically as new development impacts service demand, enhancing its ability to respond

[5] Represents the percentage growth in EDUs.

effectively in emergencies.

This methodology aligns with practices established in other jurisdictions, where similar provisions have been deemed reasonable and consistent with the requirements of the Act. By allowing for both the addition of new apparatus and the accelerated replacement of existing ones, the fee program ensures the District has the resources needed to sustain its emergency response capacity while maintaining compliance with legal standards. This approach protects the community by ensuring that growth-related impacts are equitably addressed and that fire protection services remain reliable and responsive as the District grows.

Fee revenue may not be used to fund 1) the renovation of existing facilities and 2) operational, maintenance, or repair costs. The use of the fee is detailed further in the Nexus Findings section.

COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEE

This Nexus Study proposes updated fire impact fees that are higher than those currently in place under the District's existing fee program. The current fees, originally established in the District's 2018 Fire Impact Fee Nexus Study and adjusted annually for inflation, are set at $0.94 per square foot for single-family residential development and range from $0.61 to $1.97 per square foot for five nonresidential land use categories. The most recent inflationary adjustment was May 2025.

FIGURE 11 – COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEES

Land Use Category	Unit	Current Fire Impact Fee (2018 / 2025)	Maximum Fire Impact Fee (2025)	% Change
Single-Family Housing	BSQFT	$0.94	$1.51	60.6%
Multi-Family Housing	BSQFT	$1.63	$1.81	11.0%
Mobile Home	BSQFT	$1.12	$1.83	63.4%
Assisted Living Facility	BSQFT	$1.03	$3.02	193.2%
Assessory Dwelling Unit => 750 sq. ft.	NA	Exempt	Exempt	0.0%
Assessory Dwelling Unit < 750 sq. ft.	BSQFT	$0.94	$1.51	60.6%
Retail / Commercial	BSQFT	$1.57	$2.03	29.3%
Office	BSQFT	$1.97	$2.86	45.2%
Industrial	BSQFT	$1.21	$1.45	19.8%
Agriculture	BSQFT	$0.61	$0.29	-52.5%
Warehouse / Distribution	BSQFT	$1.00	$1.05	5.0%

The 2025 Nexus Study updates the impact fees to reflect current construction costs, changes in the District's fire protection system, and inflationary trends. It also introduces a proposed fee for Accessory Dwelling Units (ADUs), which were not previously included. While the methodology continues to use a facilities-based standard, this update replaces the prior 50-50 allocation approach with a methodology that incorporates actual service call data, providing a more accurate and equitable basis for fee calculations. Among these updates, the sharp rise in fire station construction costs is the most significant driver of the increased fee levels. Compared to the previous May 2018 Nexus Study, the cost to replace or construct new fire stations has more than doubled, and this change alone accounts for the majority of the fee adjustment.

If the District were to maintain its outdated fire impact fee structure through 2040, the estimated total fee revenue would be approximately $2.71 million, or roughly 66.3 percent of the $4.088 million in projected revenue (in 2025 dollars) under the updated maximum justified fee program, as shown in Figure 10. This includes an estimated $2.09 million from new single-family residential development, based on 928 units averaging 2,395 square feet per unit at the current rate of $0.94 per square foot, and $163,000 from 100 multi-family units averaging 1,000 square feet per unit at the current rate of $1.63 per square foot. In addition, approximately $453,730 is projected from nonresidential development, based on 289,000 square feet of new building area assessed at the current retail/commercial rate of $1.57 per square foot. This comparison underscores the funding gap the District would face under its existing fee program. For example, the current fire impact fee for single-family housing is $0.94 per square foot, compared to the maximum justified fee of $1.53 per square foot—an increase of 62.8 percent.

Given the uncertainty in the timing and scale of future development, this revenue projection assumes a simple annual growth rate of 0.5 percent for residential development and 0.4 percent for nonresidential development through 2040, consistent with local and regional growth forecasts. These assumptions are based on an analysis of housing and employment projections for the Town of Loomis and the Granite Bay community, including data from the Town of Loomis Housing Element, the Granite Bay Community Plan, and the Sacramento Area Council of Governments ("SACOG"). These projections are intended solely for planning purposes and do not affect the validity of the fee program. The fees are designed to proportionally address actual development, regardless of whether growth occurs at a higher or lower rate than estimated, ensuring that new development pays its fair share to maintain the District's fire protection and emergency response services.

Should the County and Town decide not to adopt the updated fee program and continue imposing the District's current fee structure, the District would generate only about 64.4 percent of the funds needed to expand fire protection facilities, apparatus, and equipment to support new development through 2040. This funding shortfall would critically impair the District's ability to maintain its existing level of service. Without sufficient funding, the District would face significant challenges in expanding infrastructure, replacing aging equipment, and meeting increasing service demands. This would result in longer response times, reduced reliability, and diminished emergency service capacity.

Furthermore, retaining outdated fees would fail to comply with the Act, which requires that new development fund its proportional share of infrastructure costs. This could lead to an inequitable financial burden on existing residents and businesses, forcing them to subsidize

the costs associated with serving new development. Updating the fees is essential to ensure fairness, sustain service levels, and safeguard the community's safety as it grows.

NEXUS FINDINGS

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

Purpose of Fee

The purpose of the fire impact fee is to fund the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the District. The fire impact fee will enable the District to maintain its existing level of service by ensuring that the costs of expanded facilities, apparatus, and equipment required to accommodate growth are funded by new development rather than placing a financial burden on existing development.

Use of Fee Revenue

Fee revenue will be used to fund new facilities (land, stations, and other buildings), new apparatus (engines, ambulances, and other vehicles), and new equipment costs that expand the District's fire system capacity. Due to the increased service calls from the persons and structure area growth created by new development, the District will need to replace apparatus more frequently and/or add apparatus to its fleet. The District may use fee proceeds to fund up to 7.5 percent of an apparatus replacement and up to 100 percent of the cost of adding apparatus to the fleet.[6] Lastly, the cost of fee collection, accounting, satisfying reporting requirements, periodic nexus studies, and other expenses related to compliance with the Act will also be funded with fee revenue.

It is important to note that only enough fee revenue will be generated for the District to maintain its existing level of service to serve the growing community. Fee revenue will not be used to fund existing deficiencies, such as station renovation that does not expand fire system capacity.

A summary of the allowable and prohibited uses of fee revenue is provided on the following page.

[6] Represented by the growth in EDUs.

FIGURE 12 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE

Allowable Uses	***Prohibited Uses***
• *New (added) or expanded land and facilities costs (100%)* • *Apparatus, vehicles, and equipment purchases that expand the system inventory (100%)* • *Facility costs already incurred to provide growth-related capacity (100%)* • *Portion of an apparatus or vehicle replacement attributable to new development (7.5%)* • *Portion of a renovation project that expands service capacity* • *Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic nexus studies, and other costs reasonably related to compliance with the Act.*	• *Existing deficiencies, such as improvements to existing facilities that do not expand service capacity* • *Portion of apparatus or vehicles replacement attributable to existing development (92.5%)* • *Operational, maintenance, or repair costs*

Benefit Relationship

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

Fee revenue will be deposited into a separate fire impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. Additionally, the Act ensures that fee revenue is expended expeditiously or refunded to the developer. These Act requirements ensure that a development project paying the fire impact fee will benefit from its use.

Moreover, since the District's fire protection and emergency response resources are organized as an integrated fire system, improvements and purchases made by the District benefit the entire fire system. Equipment and personnel funded with impact fee revenue may be dispatched to any location within the District, and new or expanded facilities relieve pressure on existing stations, thereby improving response times and service reliability throughout the service area, including the very developments that paid the fee. This operational flexibility is a fundamental feature of modern fire service delivery, reinforcing the direct benefits that fee-paying developments receive.

Impact / Need Relationship

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

Rough Proportionality

The structure of this fire impact fee program is designed to meet the "reasonable relationship" standard required under the Act (Government Code § 66001(a)–(b)), ensuring that each development project pays a fee proportionate to the demand it places on the District's fire protection system. This proportionality requirement is further supported by the legal principles established in *Nollan v. California Coastal Commission and Dolan v. City of Tigard*, which require a demonstrable relationship between the burden created by a development project and the mitigation required by the public agency.

Use of an Existing Facility Standard. The cost of facilities attributable to new development is based on the District's existing facility standard, which reflects the level of fire protection infrastructure currently available to serve existing development. This approach ensures that new development funds improvements needed to maintain that level of service and does not result in a higher level of service being financed through impact fees. This method has long been recognized as equitable and legally defensible in the design of impact fee programs.

Building Square Footage as a Proxy for Service Burden. This Nexus Study calculates the fire impact fee on a square footage basis, providing a rational and measurable method for estimating the scale of the structure requiring protection and the intensity of service demand

it may generate. Square footage serves as a practical proxy for both the extent of the built environment and the potential number of occupants, both of which directly influence fire protection needs. Larger structures typically involve greater response complexity, longer on-site operations, and increased risk to life and property. These buildings often accommodate more people, further increasing the District's obligation to provide fire suppression, rescue, and emergency medical services.

The use of square footage also aligns with the methodology direction outlined in AB 602 (Government Code § 66016.5), which emphasizes the need for reasonable and transparent cost allocation metrics tied to the specific characteristics of new development. Square footage is a consistent, parcel-specific variable that supports proportionality at both the programmatic and project levels, enhancing the legal defensibility and administrative clarity of the fee program.

Demand Factors Based on Service Call Data. To allocate costs among land uses, the fee schedule incorporates fire service demand factors derived from the District's actual service call history. These factors reflect variations in incident frequency and intensity across residential, nonresidential, and assisted living land uses. This data-driven approach ensures that the fee burden is distributed in proportion to the observed demand that each type of development places on fire protection resources.

Multiple Land Use Categories and Occupancy Considerations. The fee program includes multiple land use categories to reflect the diverse impacts of different development types. For residential uses, the methodology takes into account unit size and typical occupancy levels. For nonresidential uses, structural area and employee presence are the primary determinants of fire service needs. This differentiation enables a more accurate and equitable allocation of costs.

Ensuring Fee Proportionality at the Project Level. By applying an existing facility standard, utilizing building square footage as a consistent metric, incorporating land-use-specific demand factors, and accounting for occupancy characteristics, this program ensures that the fire impact fee imposed on any individual development project is reasonably related to its actual impact on fire protection services. This approach aligns with both the requirements of the Act and the constitutional principles of proportionality established in Nollan and Dolan, which require a direct and roughly proportional relationship between a development condition and the impact it is intended to mitigate.

To ensure compliance with the proportionality requirements established by the U.S. Supreme Court in *Sheetz v. County of El Dorado*, the fire impact fee program includes an

administrative process that allows applicants to request a project-specific fee adjustment. Under this process, the applicant must provide credible and verifiable evidence demonstrating that the proposed development will generate a materially lower demand for fire protection services than assumed in the Nexus Study.

FEE PROGRAM ADOPTION REQUIREMENTS

Under California law, the District lacks land use authority to impose impact fees on development projects. Because the District serves an unincorporated area of the County, the County Board must adopt the fire impact fee program on behalf of the District.

The following are the general requirements for approval of the Nexus Study and the proposed fire impact fee program ("fee program") by the District Board of Directors, as well as adoption by both the Town Council and the County Board on behalf of the District. The specific statutory requirements for adoption are set forth in the Mitigation Fee Act (California Government Code § 66000 et seq.) and the County Ordinance Code (§ 15.36). SCI recommends that the notice and hearing requirements be fulfilled by the District for adoption and separately by the Town Council and County Board for adoption.

SOUTH PLACER FIRE PROTECTION DISTRICT

- **Open and Public Meeting:** The District Board of Directors should conduct at least one open and public meeting as part of a regularly scheduled session to consider approval of the Nexus Study Update and the updated fee program.
- **Public Review of the Nexus Study**: The District should make the Nexus Study Update available for public review at least 30 days prior to the meeting.
- **Notice to Interested Parties:** At least 30 days before the meeting, the District should mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
- **Public Hearing Notice:** At least 30 days before the public hearing, a notice of the time and place of the meeting should be published twice in a newspaper of general circulation, with at least five days intervening between the dates of first and last publication, not counting such publication dates.
- **Approval of the Nexus Study Update and Updated Fee Program:** After the public hearing, the District Board should adopt a resolution approving the Nexus Study Update and the updated fire impact fee, with the request that the County Board of Supervisors adopt the fee program on the District's behalf.

COUNTY OF PLACER

- **Open and Public Meeting:** The County Board of Supervisors must conduct at least one open and public meeting as part of a regularly scheduled session to consider and adopt the Nexus Study Update and updated fee program.
- **Public Review of the Nexus Study**: The County must make the Nexus Study Update available for public review no less than 30 days prior to the meeting, in accordance with Government Code § 66016.5(a)(7).
- **Notice to Interested Parties:** At least 30 days before the meeting, the County shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees. Although Government Code § 66016(a) requires mailing notice of the meeting to interested parties at least 14 days prior, this shorter timeline should be superseded by the 30-day public review requirement to ensure compliance with the intent of Government Code § 66016.5(a)(7).
- **Public Hearing Notice:** At least 30 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation, with at least five days intervening between the dates of first and last publication, not counting such publication dates. While Government Code § 66018(a) requires public hearing notices to be published at least 10 days prior, this shorter requirement should be superseded by the 30-day public review requirement to ensure compliance with the intent of Government Code § 66016.5(a)(7).
- **Adoption of the Nexus Study Update and Updated Fee Program:** After the public hearing, the County Board of Supervisors must adopt a resolution approving the Nexus Study Update and setting the District's fire impact fees. The fees will become effective 60 days after adoption or on a later date specified in the resolution, pursuant to Government Code § 66017(a).

TOWN OF LOOMIS

- **Open and Public Meeting:** The County Board of Supervisors must conduct at least one open and public meeting as part of a regularly scheduled session to consider and adopt the Nexus Study Update and updated fee program.
- **Public Review of the Nexus Study**: The County must make the Nexus Study Update available for public review no less than 30 days prior to the meeting, in accordance with Government Code § 66016.5(a)(7).
- **Notice to Interested Parties:** At least 30 days before the meeting, the County shall mail out a notice of the meeting to any interested party who filed a written request for notice

of the adoption of new or increased fees. Although Government Code § 66016(a) requires mailing notice of the meeting to interested parties at least 14 days prior, this shorter timeline should be superseded by the 30-day public review requirement to ensure compliance with the intent of Government Code § 66016.5(a)(7).

- **Public Hearing Notice:** At least 30 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation, with at least five days intervening between the dates of first and last publication, not counting such publication dates. While Government Code § 66018(a) requires public hearing notices to be published at least 10 days prior, this shorter requirement should be superseded by the 30-day public review requirement to ensure compliance with the intent of Government Code § 66016.5(a)(7).
- **Adoption of the Nexus Study Update and Updated Fee Program:** After the public hearing, the County Board of Supervisors must adopt a resolution approving the Nexus Study Update and setting the District's fire impact fees. The fees will become effective 60 days after adoption or on a later date specified in the resolution, pursuant to Government Code § 66017(a).

ANNUAL CAPITAL IMPROVEMENT PLAN UPDATE

Development impact fees may be determined based on a Capital Improvement Plan ("CIP") or by the identification of facilities through broad classes, as permitted by Government Code § 66001(a)(2). As previously noted, this Nexus Study identifies facilities by broad classes, land, stations, apparatus, and equipment. However, the District's 2025 Fire District CIP provides readers an indication of the specific future facilities, apparatus, and vehicles that the District's fire impact fee may fund. Moreover, as a condition of imposing the fee on the District's behalf, the County requires that the District annually update its CIP, and that it be adopted by the District Board by resolution following the public notice and hearing procedures outlined in Government Code § 66002.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section outlines the general requirements governing the administration of the fee program. For specific statutory guidelines regarding the administration of the fee program, reference is made to the Mitigation Fee Act (California Government Code § 66000 et seq.).

ACCOUNTING REQUIREMENTS

Proceeds from the updated fire impact fee shall continue to be deposited into a separate account established for the fire impact fee program, in accordance with Government Code § 66006(a), to ensure that funds are not commingled with other revenue sources. All fee revenues shall be expended solely for the purposes for which they were collected, and any interest or other income earned on the account shall be retained and used exclusively for those same purposes.

Although the fire impact fee is administered as a single, unified program, it is collected by both the Town of Loomis and Placer County for development within their respective jurisdictions. To promote fiscal transparency, ensure equitable reinvestment, and facilitate compliance with the Mitigation Fee Act's reporting and accounting requirements, the District will maintain internal accounting records that track fee revenue by jurisdiction. This practice supports long-term planning, enables clearer coordination with both governing bodies, and ensures that fee proceeds are reinvested in a manner proportionate to where they are generated.

REPORTING REQUIREMENTS

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

- A brief description of the type of fee collected and held in the account or fund.
- The amount of the fee charged during the fiscal year.
- The beginning and ending balance of the account or fund.
- The total amount of fees collected and interest earned during the fiscal year.
- A list of each public improvement on which fees were spent, the amount spent on each improvement, and the percentage of the total project cost funded with those fees.
- If a public improvement is incomplete and sufficient funds have been collected to complete it, an estimated date when construction of that improvement will begin.

- A status update for any project previously reported with a commencement date, indicating whether construction began as planned.
- For any project that did not begin construction as previously estimated, the reason for the delay and a new estimated start date.
- A description of any transfers or loans made to or from the account or fund, including the project the funds will support, the repayment date for any loan, and the interest rate applied.

The District shall review the information made available to the public pursuant to paragraph (1) at the next regularly scheduled public meeting, not less than 15 days after this information is made available to the public, as required by this subdivision. Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the District, County, or Town for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date it is filed, unless a renewal request is submitted within that period. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

For the fifth fiscal year following the first receipt of any fire impact fee proceeds—and every five years thereafter—the District must prepare a *Five-Year Findings Report* in compliance with Government Code § 66001(d)(1). This report must affirmatively demonstrate that the District continues to require the unexpended fire impact fee revenues to achieve the purpose for which the fees were originally imposed, and that the District has a viable plan to expend the remaining balance toward that purpose. Specifically, the District shall make all of the following findings with respect to the unexpended portion of the fee account or fund—whether committed or uncommitted—as required under the statute and documented in the Five-Year Findings Report.

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

A refund shall be provided for all or any part of such unexpended or unappropriated fee revenue, together with any actual interest accrued thereon, in the manner described in subdivisions (e) and (f) of Government Code § 66001, to the current record owner of any property for which a fee was paid; except where the local agency determines that the administrative cost of making a refund exceeds the amount to be refunded or that the funds should be reallocated for a similar public purpose consistent with applicable law.

TRANSPARENCY REQUIREMENTS

To ensure compliance with the public disclosure provisions of the Mitigation Fee Act and promote transparency in the administration of the fire impact fee program, the District shall maintain the following information on its official website. All updates shall be posted within 30 days of any change:

- The current fire impact fee schedule, or a direct link to the schedule, including the effective date and the date of adoption by both the Town Council and the County Board, as applicable.
- The five most recent Annual Reports prepared in accordance with Government Code § 66006(b).
- The current and all prior nexus studies prepared or updated on or after January 1, 2018, which serve as the basis for the fee program.

FEE EXEMPTIONS

The following development projects are exempt from payment of the fire impact fee:

- A structure owned by a governmental agency.
- A structure which is being reconstructed following damage or destruction by fire or another casualty, or the voluntary demolition thereof, provided that the number of structures or the size in such reconstructed structure is no greater than the number of structures or the size of the structure prior to such damage, destruction, or demolition.
- An accessory dwelling unit less than 750 square feet as required by Government Code § 65852.2(f)(3)(A).
- Any new construction project that results in less than 500 square feet of new floor area within the unincorporated areas of the District, as required by County Code § 15.36.010.
- A development project found to have no impact on the District's fire system.

FEE CREDITS

To ensure compliance with the Mitigation Fee Act and applicable case law, the District shall provide a fire impact fee credit for certain qualifying actions that offset the need for new fire protection infrastructure attributable to a development project. Specifically, a fee credit shall be provided for the square footage of legally existing structures that are demolished in conjunction with new development. The credit shall be applied to the same land use category as the demolished structure, and the fire impact fee shall be assessed only on the net increase in square footage. This approach reflects the statutory requirement that development impact fees be reasonably related to the incremental demand generated by new development, rather than the replacement of existing capacity.

IMPROVEMENTS IN-LIEU OF FEES

Subject to the approval of the District and in accordance with applicable provisions of the Mitigation Fee Act, a developer may, in lieu of paying all or a portion of the fire impact fee, dedicate land, construct fire protection facilities, and/or provide apparatus or equipment that directly serves the needs generated by the proposed development project. When the District accepts such improvements, a corresponding credit against the fire impact fee may be granted.

The amount of the credit shall be determined based on the estimated fair market value or actual cost, as appropriate, of the land dedication, facility construction, and/or apparatus or equipment provided, as verified by the District. The improvements must be consistent with the District's adopted capital improvement plan or identified facility needs and must reduce the District's obligation to fund those improvements with fee revenue.

ADMINISTRATIVE REVIEW FOR PROJECT-SPECIFIC FEE ADJUSTMENT REQUESTS

In accordance with *Sheetz v. County of El Dorado*, an applicant may request a project-specific review and adjustment of their fire impact fees if they demonstrate that the standard fee, as applied, is not roughly proportional to the project's actual impact on the District's fire system. Administrative review is available only when the applicant provides credible and verifiable evidence that the development project will generate a materially lower demand than assumed in the Nexus Study. The County and Town may approve an adjusted fee only if such a material difference is clearly demonstrated.

ANNUAL INFLATIONARY ADJUSTMENTS

The cost estimates presented in this Nexus Study are in January 2025 dollars. The fire impact fee should be adjusted and approved by the District Board each September and adopted by the County Board and the Town Council by December. The first annual

adjustment should account for changes in the Engineering News-Record Construction Cost Index for the San Francisco Bay Area (or its successor publication), dating back to January 2025. Subsequent annual adjustments should reflect the net percentage change in the index during the preceding fiscal year.

DISCRETIONARY APPROVAL PROCESS

The County requires that the District follow the noticing and hearing requirements detailed in Government Code § 66018 when requesting an annual inflationary adjustment to its fire impact fee. This includes publishing notice of the public hearing twice in a newspaper of general circulation, with at least five days between the first and second publication, and the first publication should occur at least 10 days before the hearing. Additionally, the District shall provide a notice at least 14 days in advance to any party that has submitted a written request for notice. The County also requires the District to provide proof of public notice and a copy of the resolution adopting the adjusted fee.

Since the County adopts inflationary adjustments to the fee on behalf of the District as a discretionary action, rather than applying them automatically as a ministerial action, it must comply with Government Code § 66018. This includes publishing notice of the public hearing twice in a newspaper of general circulation at least 10 days before the hearing (per § 6062a), mailing notice to interested parties at least 14 days in advance (per § 66016), and adopting the adjustment by resolution. The updated fee becomes effective 60 days after adoption, unless a later effective date is specified.

AUTOMATIC INFLATIONARY ADJUSTMENTS

An alternative method requested by the District Board is to adopt the updated fee program with an automatic inflationary adjustment as a ministerial action. Under this approach, the fee is adjusted annually based on the change in the Engineering News-Record Construction Cost Index for San Francisco, without requiring noticed public hearings or discretionary approval. The District would calculate the adjustment, approve the revised schedule at a regular Board meeting, and transmit the updated fee to the County. If the original County resolution establishing the updated fee program includes provisions for automatic adjustments, the County may then adopt the updated fee administratively as a ministerial action. This process requires no new noticing or hearing beyond the original adoption.

This approach offers meaningful time and cost savings by simplifying the annual adjustment process and reducing staff workload and administrative overhead. By eliminating the need for separate noticing and public hearings each year, it allows both the District and the County to maintain the fee level with construction cost inflation more efficiently and predictably. Most development impact fee programs throughout the State utilize automatic adjustment

mechanisms to streamline administration and minimize procedural demands on both special districts and land use authorities. Importantly, adopting an automatic adjustment does not prevent the District Board or the County Board from exercising discretion to suspend, revise, or waive the adjustment in any given year. This approach also supports transparency, as all adjustments are approved in open public meetings and formally documented as part of the fee program's ongoing oversight.

FEE PROGRAM UPDATES

This Nexus Study and the associated fire impact fee program must be reviewed and updated at least once every eight years, as required by Government Code § 66016.5(c). Since this Nexus Study is scheduled for adoption in Winter 2026, the next update will be due no later than January 2034. An earlier update may be warranted if there are substantial changes in District demographics, service demand, facility standards, capital improvement costs, or applicable statutes or case law, to ensure the fee program continues to support the District's ability to maintain its existing level of service.

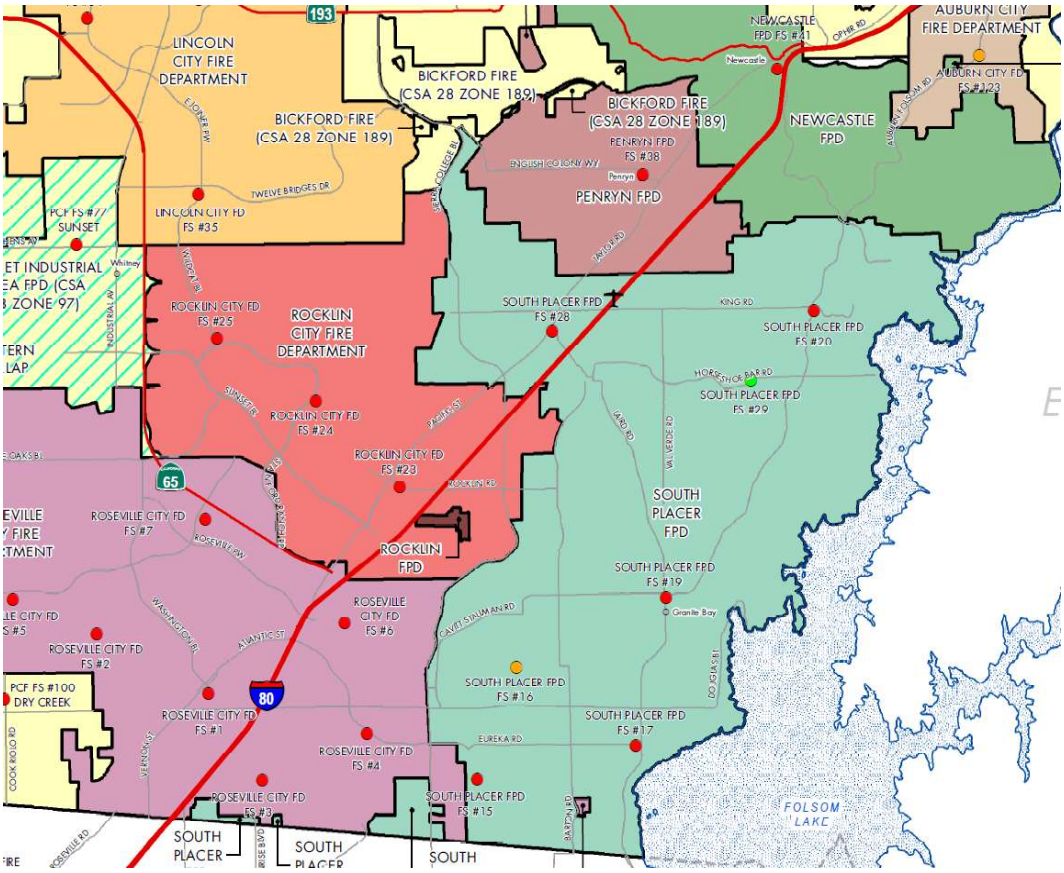
APPENDICES

Appendix A – District Map and Fee Program Area

Appendix B – Fire System Inventory and Replacement Cost Estimates

APPENDIX A – DISTRICT MAP AND FEE PROGRAM AREAS

FIGURE 13 – DISTRICT MAP



APPENDIX B – FIRE SYSTEM INVENTORY AND REPLACEMENT COST ESTIMATES

FIGURE 14 – EXISTING LAND AND BUILDING INVENTORY

Fire Station	Amount	Unit Cost	Replacement Cost (2025$)
Calc	a	b	c = a * b
Station 15			
Land	0.70 acres	$350,000 per acre	$245,000
Station	3,420 sq. ft.	$1,050 sq. ft.	$3,591,000
Station 16			
Land	1.00 acres	$350,000 per acre	$350,000
Station	6,443 sq. ft.	$1,050 sq. ft.	$6,765,000
Station 17			
Land	2.50 acres	$350,000 per acre	$875,000
Station	9,920 sq. ft.	$1,050 sq. ft.	$10,416,000
Maintenance Shop	3,690 sq. ft.	$59 sq. ft.	$218,000
Training/Hose Tower	868 sq. ft.	$213 sq. ft.	$185,000
Station 19			
Land	1.20 acres	$350,000 per acre	$420,000
Station	7,527 sq. ft.	$1,050 sq. ft.	$7,903,000
Station 20			
Land	2.30 acres	$350,000 per acre	$805,000
Station	2,366 sq. ft.	$1,050 sq. ft.	$2,484,000
Station 28			
Land	0.50 acres	$225,000 per acre	$113,000
Station	7,810 sq. ft.	$1,050 sq. ft.	$8,200,000
Station 29			
Land [1]	0.33 acres	$0 per acre	Excluded
Station	2,480 sq. ft.	$1,050 sq. ft.	$2,604,000
Vacant Site			
Land [2]	0.50 acres	$225,000 per acre	Excluded
Station	0 sq. ft.	$0 sq. ft.	$0
Total Existing Facilities (Land and Buildings)			**$45,174,000**

Source: South Placer Fire Protection District; SCI Consulting Group

Notes:

[1] Station 29 land is leased, therefore no land value is shown.

[2] Vacant site may be used for future administrative building.

FIGURE 15 – EXISTING APPARATUS AND VEHICLES INVENTORY

Make / Model	Purchase Year	Service Live	Replacement Value (2025$)	Depreciated Value (2025$)
Freightliner Burton Tanker	2024	20	$446,000	$423,700
Ford Lightning	2024	10	$85,000	$85,000
Demers F 550 4x4	2024	15	$425,000	$425,000
Pierce Enforcer	2022	20	$1,200,000	$1,020,000
Pierce FT Type 1 Enforcer	2022	20	$1,200,000	$1,020,000
Ford Expedition 4x4	2021	10	$125,000	$75,000
Ford Expedition Chief	2020	7	$125,000	$35,700
Ford Transit Van	2020	7	$65,000	$18,600
Pierce FT Type 1	2018	20	$1,200,000	$780,000
Ford E450 Ambulance	2017	7	$425,000	$85,000
Ford E450 Ambulance	2017	7	$425,000	$85,000
Ford F250 4X4 Crew	2017	7	$150,000	$30,000
Ford Expedition	2016	7	$150,000	$30,000
Freightliner Type 3	2015	20	$650,000	$325,000
Pierce 100' Aerial	2014	25	$2,400,000	$1,344,000
International Type 2	2013	20	$650,000	$260,000
Ford 450 Diesel Ambulance	2012	7	$425,000	$85,000
Back Up BC	2009	20	$150,000	$30,000
Ford Expedition Chief	2009	7	$150,000	$30,000
FM Rig	2008	7	$90,000	$18,000
Ford West Mark Type IV	2007	15	$400,000	$80,000
Ford West Mark Type IV	2007	15	$400,000	$80,000
Freightliner Type 3	2007	15	$650,000	$130,000
19' Wells Cargo Enclosed Trailer	2006	20	$15,000	$800
F-550 Shop Truck	2006	10	$125,000	$25,000
Spartan Hi-Tech Fire Engine	2005	15	$1,200,000	$240,000
Spartan Hi-Tech Fire Engine	2005	15	$1,200,000	$240,000
Reserve Engine	2004	15	$1,200,000	Excluded
Ford Police Interceptor	2003	7	$65,000	Excluded
Chevy Silverado U18	2002	7	$90,000	Excluded
Flat Bed	2001	7	$95,000	Excluded
Ford Type 6	1999	7	$350,000	Excluded
Type 1 E20 HME	1999	7	$1,200,000	Excluded
Total Apparatus and Vehicles				**$7,000,800**

Source: South Placer Fire Protection District

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SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM

TO: BOARD OF DIRECTORS
FROM: CHIEF DARIN SNEDEKER
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: TUESDAY, SEPTEMBER 15, 2026
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Solar Installation - Electricity Cost Savings and Payback Period

Action Requested:
Staff recommends that the Board receive and file this report regarding the electricity cost savings associated with the District's 2025 solar installation project.

Background:
In 2025, the District completed solar installations at five Fire Stations at a total installation cost of $365,632.00 to reduce ongoing electricity expenses and provide long-term operating savings.

Summary:
Actual Electricity Cost - 2022: Total electricity cost for all six Fire Stations was $30,432.58.
Actual Electricity Cost - 2025: Total electricity cost for all six Fire Stations was $764.20.
Annual Cost Savings: $29,668.38.
Solar Installation Cost: $365,632.00 for installations at five Fire Stations.
Estimated Break-Even Point: 12.3 years, based on the annual savings shown above.

Impact:
Based on reported annual electricity savings of $29,668.38, the solar installation has an estimated simple payback period of approximately 12.3 years.

Attachments: None
Darin Snedeker
Fire Chief
South Placer Fire District

PARS PUBLIC AGENCY RETIREMENT SERVICES

SOUTH PLACER FIRE DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
7/1/2026 to 7/31/2026

Darin Snedeker
Fire Chief
South Placer Fire District
6900 Eureka Rd.
Granite Bay, CA 95746

Account Summary

Source	Balance as of 7/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2026
OPEB	$1,988,296.07	$0.00	-$11,431.09	$983.23	$0.00	$0.00	$1,975,881.75
Totals	$1,988,296.07	$0.00	-$11,431.09	$983.23	$0.00	$0.00	$1,975,881.75

Investment Selection

Source	
OPEB	Moderate - Strategic Blend

Investment Objective

Source	
OPEB	The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

Investment Return

				Annualized Return			
Source	1-Month	3-Months	1-Year	3-Years	5-Years	10-Years	Plan's Inception Date
OPEB	-0.57%	1.72%	11.95%	10.72%	5.25%	7.33%	5/31/2012

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

Meraki
Public Affairs

p. 530.514.4503 | www.merakipublicaffairs.com | cherri@merakipublicaffairs.com

Aug. 5, 2026

TO: Darin Snedeker, chief, South Placer Fire District

FROM: Cherri Spriggs, chief executive officer, Meraki Public Affairs

RE: Public Outreach Activities July 2026

July activities centered around assisting meeting with key members of the District Leadership, meeting local elected leaders, media relations, the Education Info Night at Station 17, social media strategy, coordinating stakeholder meetings, coordinating station photo shoot for Granite Bay Local and Loomis Local and assisting with other strategic District communications.

Account Management/ Strategic Communications Counsel

- Weekly meetings/calls with the Chief
- Met with SPFD Board Members
- Provided counsel on other relevant public affairs issues
- Prepared monthly report of activities

Community Engagement & Outreach

- Assisted with story development for the Granite Bay and Loomis Local Magazines for September
- Held first Educational Info Night at Station 17
- Preparing for subsequent Educational Info Nights.
- Continued community outreach to HOAs, clubs, etc.
- Met with stakeholder committee and partners
- Meetings with local elected leaders around research developments
- Reviewed Social Media Content Calendar

Planned Activities for August:

- Continue community outreach to HOAs, clubs, etc.
- Draft/Edit September Features in the Granite Bay and Loomis Local Magazines
- Prepare for subsequent Townhall Meetings
- Other events and speaking opportunities
- Continue to meet with key leaders on research and details of proposed ordinance
- Other tasks as needed to support the District, Chief, Board and Members