

**AGENDA**  
**SOUTH PLACER FIRE DISTRICT**  
**BOARD OF DIRECTORS**  
**June 12, 2019**

1. 7:00 p.m. Regular Session (Station 17, Portable Conference/Training Room)
2. Flag Salute
3. Public Comment
4. Special Presentation

5. Closed Session

At any time during the regular session, the legislative body may adjourn to closed session to confer with real property negotiators, labor negotiators, or legal counsel regarding existing or anticipated litigation. The legislative body may also adjourn to closed session to consider: liability claims, threats to public services or facilities, public employee appointment, public employment, public employment performance evaluation, or public employee discipline/dismissal/release.

6. Consent Agenda (Single Motion Needed)

All matters listed under the Consent Agenda are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items unless 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	\$ 114,424.19
Consolidated Mitigation Fees	15,728.52
Plans/Inspections	9,676.61
Cell Tower Leases	2,682.79
Uniform sales	148.00
OES Camp Fire Reimbursement	115,620.36
Safer Grant Reimbursement	45,651.08
Workers Comp. Reimb.	<u>2,083.32</u>

TOTAL	<u>\$ 154,261.81</u>
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- D. Approval of the June 2019 Expenditures: \$ 274,567.85

E. Personnel Items

<u>Separations:</u>	None
<u>Promotions:</u>	Erik Garside, Engineer Paramedic Nick Paskey, Engineer Paramedic
<u>Reassignments:</u>	None
<u>New Hires:</u>	None
<u>Interns/Volunteers:</u>	None

7. Old Business:

- A. Final Approval for Continued Benefit Assessment: Public hearing and action on Resolution No. 7-2018/19. Page 21
- B. Station 18 New Truck Room Planning Update: Chief recommends a brief update on the progress of the facilities committee in regard to this truck room project. Page 63

8. New Business

- A. Adoption of Cost of Living Adjustment for Parcel Fees: Public hearing and action on Resolution No. 8-2018/19. Page 64
- B. Adoption of Cost Of Living Adjustment for Special Zones of Benefit: Public hearing and action on Resolution No. 9-2018/19. Page 67
- C. Request for Placer County Collection of Special Assessments: Staff recommends adoption of Resolution No. 10-2018/19 requesting collection services by the County. Page 71
- D. Authorization providing for the Levy and Collection of Special Tax Measure A for Fiscal Year 2019-20: Staff recommends approval of the resolutions to authorize the levy and collection of the Districts Special Tax, Measure A by Placer County. Page 74
- E. Fiscal Year 2019/20 Preliminary Budget Adoption: Staff recommends adoption of the preliminary fiscal year 2019/20 budget. Page 79

9. Information and Discussion

- A. Placer County Fire Service Issues: Chief recommends discussion on the latest developments in Placer County Fire Service Delivery System and consolidation efforts countywide. Page 89

10. Correspondence Page 90

11. Chief's Report

12. Functions

13. Board/Staff Comments

14. Future Agenda Items

15. Adjournment

SOUTH PLACER FIRE DISTRICT  
BOARD OF DIRECTORS  
Regular Board Meeting Minutes  
May 08, 2019

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, May 08, 2019 at 7:00 p.m. by President, Chris Gibson.

Present:

Chris Gibson, President  
Gary Grenfell, Vice-President  
Dave Harris, Director  
Terri Ryland, Director  
Tom Millward, Director  
Russ Kelley, Director

Absent:

Sean Mullin, Clerk

Staff in Attendance:

Fire Chief, Eric Walder  
Deputy Chief, Karl Fowler  
Board Secretary, Kathy Medeiros  
Battalion Chief, Matt Feeley  
Firefighter Paramedic, Robert Sinetos  
Captain Paramedic, Kelly Moretti  
Engineer Paramedic, Nick Paskey  
Firefighter Paramedic, Kenneth Kaiser  
Captain Paramedic, Matt Van Voltinburg  
Apprentice Firefighter, Tyler Thomas

Special Presentation: None

Public Comment: None

Closed Session: None

Consent Agenda: Director Millward made a motion to approve the consent agenda; seconded by Director Harris. Carried

Ayes: Harris, Gibson, Grenfell, Kelley, Millward, Ryland Noes: None Abstain: None Absent: Mullin

OLD BUSINESS

District Strategic Planning: Chief recommends an update and discussion on the strategic planning committee and progress made to date. Chief Walder began that since the last board meeting the District is moving forward with accomplishing the goals and objectives set forward from the committee. The next step moving forward is for the committee teams to develop action plans to obtain the goals and objectives and then the Board will formally adopt the strategic plan content. The process has been a collaborative effort from all the stakeholders. Director Millward made a

motion to accept and approve the strategic plan content. The motion received a second from Director Grenfell.

Ayes: Harris, Gibson, Grenfell, Kelley, Millward, Ryland Noes: None Abstain: None Absent: Mullin

Station 18 New Truck Room Planning Update: Chief recommends discussion on the progress made to this point with the planning for the Station 18 new Truck Room. Chief Walder updated the Board that the Town of Loomis has approved the parcel consolidation at the Station, combining the two lots into one lot. Chief Walder noted that the Facilities Committee has had members on vacation but that planning will resume soon. He continued that plans for the proposed project will be coming soon to the Board.

## NEW BUSINESS

Preliminary Approval for Continued Benefit Assessment: Staff recommends discussion and adoption of Resolution No. 6-2018/19. Chief explained that the new engineers report for the benefit assessment covers the old Loomis Fire District and has recommended a 4% CPI, with .49% banked for subsequent years. The benefit assessment will assess an estimated 4000 parcels within the former Loomis Fire jurisdiction. The cost of benefits must be relevant to the costs to provide services to Loomis residents. The proposed assessment rate for fiscal year 2019/20 is \$229.38 per single family equivalent. A public hearing must be held annually to accept the increase to CPI and the Board must approve to assess the increase by notice in the paper. The report has been submitted to the County Assessor and will reflect on next year's tax bill to residents. This is a preliminary reading at this time. The Citizens Advisory Committee will review the report and the recommendations.

Director Ryland made a motion to approve the Resolution No. 6-2018/19 Intention to Continue Assessments for Fiscal Year 2019-20 Preliminarily Approving the Engineer's Report. The motion was seconded by Director Grenfell. Carried.

Rollcall:

Ayes: Harris, Gibson, Millward, Ryland, Kelley, Grenfell Noes: None Abstain: None Absent: Mullin

Fiscal Year 2018/19 Quarterly Budget Report: Chief recommends a short presentation on the status of the Fiscal Year 2018/19 third quarter budget. Chief Walder began that 55% of property tax revenue has been received year to date. Overall revenues are coming in as expected. Mitigation and capital expenditures are high for the quarter due to the spending for the remodeled station. Salaries and benefits are tracking below anticipations with overtime running high due to the many vacancies in staffing. Service and operations are currently at 29% remaining or 4% below budgeted spending. Many capital expenditure projects and mitigation expenditures are scheduled to begin spending as well. The March 31, 2019 profit and loss statement reflected the compensation for absences account exceeded budgeted expectations although there is some reimbursement offsetting the costs from the workers compensation carrier. Chief Walder noted that recently \$80,000 has been paid out in to the OPEB trust.

Director Grenfell made a motion to approve the Fiscal Year 2018/19 Quarterly Budget Report and the March 31, 2019 Profit and Loss Statement. The motion received a second by Director Ryland. Carried

Ayes: Harris, Gibson, Millward, Kelley, Grenfell, Ryland Noes: None Abstain: None Absent: Mullin

AFG Regional SCBA Grant 2018/19 Budget Revision: Staff recommends discussion and Board action to amend the 2018/19 Budget to include the recent FEMA approved AFG Regional SCBA Grant Purchase. The District has been collaborating with a grant writer to replace the self-contained breathing apparatus (SCBA). 95% of the District's SCBA's are no longer serviceable. The total budget expenditure of \$126,655.12 equates to the District's Grant Share and remaining balance of grant supported equipment. The funds will come from the major equipment reserve and mitigation reserve accounts of the District at an 80/20 split. The Federal Grant funded amount under the Regional grant is \$290,535. Chief Walder noted that the grant would provide relief to the long-term replacement plan. At this time staff is requesting a \$126,655.12 revision to the budget.

Director Kelley made a motion to approve the requested budget revision of \$126,655.12 in order to purchase the SCBA's. The motion received a second from Director Ryland.

Ayes: Harris, Gibson, Grenfell, Kelley, Millward, Ryland Noes: None Abstain: None Absent: Mullin

2019 Emergency Medical Services (EMS) Fee Adjustment: Staff recommends discussion and first reading of the proposed Ordinance, revising fees and charges for certain EMS services. In 2006, EMS rates were reviewed and presented to the Board. Fees have been increasing each year at the review period with one year without an increase. The process for determining the rate increase is time consuming for staff and confusing to Directors. At the April Board meeting it was requested that the fee adjustment in part be tied to a CPI as other Fire Districts have done. The Board agreed to link the EMS fees to a CPI at that time. Section 4 of the Ordinance identifies the timing and index used for the CPI. Section 5 allows the Board to revise the schedule as a result of changes in operating expenses. Chief Walder continued that this is the 1<sup>st</sup> reading for the ordinance and final approval will be done upon the 2<sup>nd</sup> reading.

FAIRA Board of Directors Nomination: Staff recommends approval of the nomination seeking re-election of Fire Chief Eric Walder to the Fire Agencies Insurance Risk Authority Board of Directors. Chief Walder has sat on the FAIRA Board for the last three years. Every four years the seat the District occupies stands for re-election. Director Ryland made a motion to vote for Chief Walder and for all the (7) returning candidates to the FAIRA Board of Directors. The motion received a second from Director Kelley. The Board unanimously authorized Chief Walder to vote for all seven candidates on the ballot for FAIRA Board of Directors.

Ayes: Harris, Gibson, Grenfell, Kelley, Millward, Ryland Noes: None Abstain: None Absent: Mullin

## INFORMATION AND DISCUSSION

Placer County Fire Service Issues: Chief Walder recommends discussion on the latest developments in Placer County Fire Service delivery system and consolidation efforts countywide. He continued that recently Foresthill and Placer Hills Fire have passed a tax measure to provide additional tax revenue to the financially struggling fire districts. Chief Walder will continue to update the Board as new information is released.

Correspondence: A monthly statement for the month of March from the PARS Trust reflecting the recent earnings to the OPEB account and one card of gratitude from Cavitt Jr. High School for assisting in replacing their flag.

Chief's Report:

- Station 15 project is complete and the crew has moved in on the 26<sup>th</sup> of April
- Station 16 is being setup for the medic to move over later this month.
- A meeting is scheduled with the PARS Trust providers tomorrow with staff
- The Fire Investigation Team is bringing on three new prospective investigators.
- Several employees have completed the truck training and check offs
- Quarterly testing was completed this month
- Driver Operator 1B being delivered currently.
- Lexipol updates are coming soon
- Engine company operations training (Blitz Line)
- EMS Training for two drills this month on dopamine replacement with Epi push and SRMC delivered a trauma case review.
- Rescue Training occurred at the Rocklin Quarry Park
- Attended the National Fire Academy EFO Symposium with presentations given on many important issues for the fire service
- Engine 18 was out of service to Sac Truck with a warranty issue on the fuel system
- Reserve Engine is waiting on a part
- Pump and hose testing coming soon
- Engineer's Practical exam given with 2 out of 3 passing and the promotions became effective the 11<sup>th</sup> of this month. A badge pinning ceremony will occur next month for Engineers Garside and Paskey.
- Announcement sent for recruiting for Paramedic and Apprentice Firefighter
- Past month the District supported the Easter Bunny at four separate egg hunts.

Functions: None

Board/Staff Comments: None

Future Agenda Items: Benefit Assessment

There being no further business to come before the Board, the meeting adjourned at 7:43 p.m. The next regular meeting will be held on Wednesday, June 12, 2019.

Respectfully submitted,



Recording Secretary, Kathy Medeiros

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User Date: 6/4/2019

South Placer Fire District  
CHECKBOOK REGISTER REPORT  
Bank Reconciliation

Page: 1  
User ID: kmedeiros

Ranges:	From:	To:	From:	To:
Checkbook ID	First	Last	Number	First
Description	First	Last	Date	5/2/2019
User-Defined 1	First	Last	Type	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			
Number	Date	Type	Paid To/Rcvd From	Reconciled	Origin	Payment
						Deposit
PLACER COUNTY	County Of Placer					\$5,356,924.98
23606	6/3/2019	CHK	AFLAC	No	PMCHK00000830	\$856.30
23607	6/3/2019	CHK	California Assn of Prefessio	No	PMCHK00000830	\$49.00
23608	6/3/2019	CHK	Department of Health Care Se	No	PMCHK00000830	\$8,477.28
23609	6/3/2019	CHK	NGLIC C/O Superior Vision Se	No	PMCHK00000830	\$1,773.66
23610	6/3/2019	CHK	P.E.R.S	No	PMCHK00000830	\$12,924.72
23611	6/3/2019	CHK	P.E.R.S	No	PMCHK00000830	\$85,149.93
23612	6/3/2019	CHK	PRINCIPAL MUTUAL	No	PMCHK00000830	\$7,064.25
23613	6/3/2019	CHK	Sacramento Area Fire Fighter	No	PMCHK00000830	\$2,128.95
23614	6/3/2019	CHK	Sacramento Area Fire Fighter	No	PMCHK00000830	\$2,128.95
23615	6/3/2019	CHK	Sacramento Area Fire Fighter	No	PMCHK00000830	\$2,081.64
23616	6/3/2019	CHK	SPFAOA	No	PMCHK00000830	\$75.00
23617	6/3/2019	CHK	SPFAOA	No	PMCHK00000830	\$75.00
23618	6/3/2019	CHK	SPFAOA	No	PMCHK00000830	\$75.00
23619	6/3/2019	CHK	TASC/ Total Admin Service	No	PMCHK00000830	\$2,777.62
23620	6/3/2019	CHK	TASC/ Total Admin Service	No	PMCHK00000830	\$2,777.62
23621	6/3/2019	CHK	TASC/ Total Admin Service	No	PMCHK00000830	\$219.52
23622	6/3/2019	CHK	Voya Financial Trust Co.	No	PMCHK00000830	\$10,924.74
23623	6/3/2019	CHK	Voya Financial Trust Co.	No	PMCHK00000830	\$10,924.74
23624	6/3/2019	CHK	Voya Financial Trust Co.	No	PMCHK00000830	\$11,124.74
19 Transaction(s)						\$161,608.66
WELLS FARGO OP	Wells Fargo Operating Account					\$175,547.82
24653	5/22/2019	CHK	ACE HARDWARE	No	PMCHK00000828	\$300.80
24654	5/22/2019	CHK	BETTENCOURT, LAWRENCE	No	PMCHK00000828	\$50.85
24655	5/22/2019	CHK	BURTONS FIRE APPARATUS	No	PMCHK00000828	\$769.59
24656	5/22/2019	CHK	BART INDUSTRIES	No	PMCHK00000828	\$994.11
24657	5/22/2019	CHK	CAPITAL CLUTCH & BRAKE	No	PMCHK00000828	\$1,308.63
24658	5/22/2019	CHK	Citrus Heights Saw and Mower	No	PMCHK00000828	\$978.71
24659	5/22/2019	CHK	Central California Consultin	No	PMCHK00000828	\$3,000.00
24660	5/22/2019	CHK	DAWSON OIL	No	PMCHK00000828	\$812.61
24661	5/22/2019	CHK	Department of Health Care Se	No	PMCHK00000828	\$737.30
24662	5/22/2019	CHK	Engine Company Training Serv	No	PMCHK00000828	\$2,300.00
24663	5/22/2019	CHK	FOLSOM LAKE FORD	No	PMCHK00000828	\$80.67
24664	5/22/2019	CHK	Fuller, Sean	No	PMCHK00000828	\$100.00
24665	5/22/2019	CHK	GRAINGER, W.W.	No	PMCHK00000828	\$74.48
24666	5/22/2019	CHK	Gym Doctor	No	PMCHK00000828	\$450.00
24667	5/22/2019	CHK	Gold Country Water	No	PMCHK00000828	\$113.50
24668	5/22/2019	CHK	HI-TECH	No	PMCHK00000828	\$691.34
24669	5/22/2019	CHK	Hunt and Sons, Inc	No	PMCHK00000828	\$3,053.93
24670	5/22/2019	CHK	HARRIS INDUSTRIAL GASES	No	PMCHK00000828	\$634.30
24671	5/22/2019	CHK	Hernandez, Keith	No	PMCHK00000828	\$809.00
24672	5/22/2019	CHK	Interwest Consulting Group	No	PMCHK00000828	\$2,308.80
24673	5/22/2019	CHK	JRB Pest and Sanitation	No	PMCHK00000828	\$640.00
24674	5/22/2019	CHK	Kingsley Bogard, LLP	No	PMCHK00000828	\$1,918.77
24675	5/22/2019	CHK	LIFE ASSIST	No	PMCHK00000828	\$5,255.23
24676	5/22/2019	CHK	Lionakis	No	PMCHK00000828	\$399.00
24677	5/22/2019	CHK	Lehr Auto Electric	No	PMCHK00000828	\$56.43
24678	5/22/2019	CHK	Mission Uniform Services	No	PMCHK00000828	\$137.55
24679	5/22/2019	CHK	Northwest Pump & Equipment C	No	PMCHK00000828	\$79.29

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South Placer Fire District  
CHECKBOOK REGISTER REPORT  
Bank Reconciliation

Page: 2  
User ID: kmedeiros

Checkbook ID	Description	User-Defined 1			Current Balance		
Number	Date	Type	Paid To/Rcvd From	Reconciled	Origin	Payment	Deposit
24680	5/22/2019	CHK	North Ranch Builders, Inc	No	PMCHK00000828	\$4,508.46	
24681	5/22/2019	CHK	NETWORK DESIGN ASSOC	No	PMCHK00000828	\$967.00	
24682	5/22/2019	CHK	PLACER COUNTY WATER	No	PMCHK00000828	\$734.57	
24683	5/22/2019	CHK	PATTERSON, PAT	No	PMCHK00000828	\$200.00	
24684	5/22/2019	CHK	Perryman Mechanical, Inc	No	PMCHK00000828	\$2,458.78	
24685	5/22/2019	CHK	PnP Construction Inc	No	PMCHK00000828	\$44,825.00	
24686	5/22/2019	CHK	RIDGEWAY, MARTIN	No	PMCHK00000828	\$200.00	
24687	5/22/2019	CHK	RIVERVIEW INTERNATIONAL	No	PMCHK00000828	\$155.68	
24688	5/22/2019	CHK	Recology Auburn Placer	No	PMCHK00000828	\$629.98	
24689	5/22/2019	CHK	City of Roseville	No	PMCHK00000828	\$1,848.00	
24690	5/22/2019	CHK	SAN JUAN WATER	No	PMCHK00000828	\$1,282.25	
24691	5/22/2019	CHK	Sac. Regional Fire Preventio	No	PMCHK00000828	\$60.00	
24692	5/22/2019	CHK	SCI Consulting Group	No	PMCHK00000828	\$3,074.02	
24693	5/22/2019	CHK	SPEAR, WAYNE	No	PMCHK00000828	\$200.00	
24694	5/22/2019	CHK	Consolidated Communications	No	PMCHK00000828	\$2,255.03	
24695	5/22/2019	CHK	SAMBA Holdings Inc	No	PMCHK00000828	\$61.16	
24696	5/22/2019	CHK	Sprint	No	PMCHK00000828	\$119.00	
24697	5/22/2019	CHK	US Bank Corporate Payment Sy	No	PMCHK00000828	\$13,989.65	
24698	5/22/2019	CHK	Unleashing Leaders	No	PMCHK00000828	\$1,200.00	
24699	5/22/2019	CHK	Verizon Wireless	No	PMCHK00000828	\$479.36	
24700	5/22/2019	CHK	WITTMAN ENTERPRISES, LLC	No	PMCHK00000828	\$5,202.57	
24701	5/22/2019	CHK	ZEP MANUFACTURING CO.	No	PMCHK00000828	\$453.79	
49 Transaction(s)						\$112,959.19	\$0.00
68 Total Transaction(s)							



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South Placer Fire District  
 CHECK DISTRIBUTION REPORT  
 Payables Management

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 User ID: kmedeiros

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Checkbook ID	PLACER COUNTY
Vendor Name	First	Last	Check Number	First
Check Date	5/2/2019	6/4/2019		Last

Sorted By: Checkbook ID

Distribution Types Included: PURCH

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
A212 29534	AFLAC 815893 Type Account PURCH 0-000-1550-000	PLACER COUNTY May 2019 premium Description Agency Share Insurance	23606 \$856.30	6/3/2019 Debit \$856.30	\$856.30 Credit \$0.00
C273 29535	California Assn of Professiona JUN 2019 NS Type Account PURCH 0-000-0215-000	PLACER COUNTY June 2019 LTD premium Description Group Insurance Payable	23607 \$49.00	6/3/2019 Debit \$49.00	\$49.00 Credit \$0.00
D148 29536	Department of Health Care Serv GEM11182MIY Type Account PURCH 0-000-2025-000	PLACER COUNTY GEMT 2018/19 Qtr 3 QAF Description Ambulance Billing Services	23608 \$8,477.28	6/3/2019 Debit \$8,477.28	\$8,477.28 Credit \$0.00
N115 29537	NGLIC C/O Superior Vision Serv 0000274597 Type Account PURCH 0-000-1550-000	PLACER COUNTY MAY & June vision premium Description Agency Share Insurance	23609 \$1,773.66	6/3/2019 Debit \$1,773.66	\$1,773.66 Credit \$0.00
P101 29538	P.E.R.S 100000015656213 Type Account PURCH 0-000-1300-000	PLACER COUNTY Arrears contrib. credit purc Description PERS Retirement	23610 \$12,924.72	6/3/2019 Debit \$12,924.72	\$12,924.72 Credit \$0.00
P101 29539	P.E.R.S 15675965 Type Account PURCH 0-000-0215-000 PURCH 0-000-1550-000 PURCH 0-000-1550-000	PLACER COUNTY June 2019 premium Description Group Insurance Payable Agency Share Insurance Agency Share Insurance	23611 \$85,149.93	6/3/2019 Debit \$28,146.21 \$43,326.32 \$13,677.40	\$85,149.93 Credit \$0.00 \$0.00 \$0.00
P159 29540	PRINCIPAL MUTUAL 29540 Type Account PURCH 0-000-1550-000	PLACER COUNTY June 2019 dental premium Description Agency Share Insurance	23612 \$7,064.25	6/3/2019 Debit \$7,064.25	\$7,064.25 Credit \$0.00
S043 29541	Sacramento Area Fire Fighters PP22 UNION Type Account PURCH 0-000-0218-000	PLACER COUNTY EE Union dues PP 22 Description Union Dues Payable	23613 \$2,128.95	6/3/2019 Debit \$2,128.95	\$2,128.95 Credit \$0.00
S043 29542	Sacramento Area Fire Fighters PP23 UNION Type Account	PLACER COUNTY EE Union dues PP 23 Description	23614 \$2,128.95	6/3/2019 Debit	\$2,128.95 Credit

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South Placer Fire District  
 CHECK DISTRIBUTION REPORT  
 Payables Management

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 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-0218-000	Union Dues Payable		\$2,128.95	\$0.00
S043 29543	Sacramento Area Fire Fighters PP24 UNION	PLACER COUNTY EE Union dues PP 24	23615 \$2,081.64	6/3/2019	\$2,081.64
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$2,081.64	\$0.00
S233 29544	SPFAOA PP22 SPFAOA	PLACER COUNTY SPFAOA dues PP 22	23616 \$75.00	6/3/2019	\$75.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$75.00	\$0.00
S233 29545	SPFAOA PP23 SPFAOA	PLACER COUNTY SPFAOA dues PP 23	23617 \$75.00	6/3/2019	\$75.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$75.00	\$0.00
S233 29546	SPFAOA PP24 SPFAOA	PLACER COUNTY SPFAOA dues PP 24	23618 \$75.00	6/3/2019	\$75.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-0218-000	Union Dues Payable		\$75.00	\$0.00
T160 29547	TASC/ Total Admin Service P23 DC/MR	PLACER COUNTY EE/ER DC/MR PP 23	23619 \$2,777.62	6/3/2019	\$2,777.62
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$1,008.29	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$1,769.33	\$0.00
T160 29548	TASC/ Total Admin Service PP24 DC/MR	PLACER COUNTY EE/ER DC/MR PP 24	23620 \$2,777.62	6/3/2019	\$2,777.62
	Type Account	Description		Debit	Credit
	PURCH 0-000-0216-000	Flexible Benefits Payable		\$1,008.29	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$1,769.33	\$0.00
T160 29549	TASC/ Total Admin Service IN1516148	PLACER COUNTY 7/1/19-7/31/19 admin fee	23621 \$219.52	6/3/2019	\$219.52
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$219.52	\$0.00
V125 29550	Voya Financial Trust Co. PP22 DEF COMP	PLACER COUNTY EE/ER Def Comp PP 22	23622 \$10,924.74	6/3/2019	\$10,924.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$10,024.62	\$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$900.12	\$0.00
V125 29551	Voya Financial Trust Co. PP23 DEF COMP	PLACER COUNTY EE/ER Def Comp PP 23	23623 \$10,924.74	6/3/2019	\$10,924.74
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$10,024.62	\$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$900.12	\$0.00
V125	Voya Financial Trust Co.	PLACER COUNTY	23624	6/3/2019	\$11,124.74

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South Placer Fire District  
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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
29552	PP24 DEF COMP	EE/ER Def Comp PP 24	\$11,124.74		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-0214-000	457 Deferred Comp. Payable	\$10,224.62	\$0.00	
	PURCH 0-000-0214-000	457 Deferred Comp. Payable	\$900.12	\$0.00	
A164	ACE HARDWARE	WELLS FARGO OP 24653	5/22/2019	\$300.80	
29436	022830	Glide slides, casters, misc	\$147.44		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-006	4650 East Roseville Parkway	\$147.44	\$0.00	
29437	022855	Hamper, trash can, hooks	\$135.15		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-006	4650 East Roseville Parkway	\$135.15	\$0.00	
29519	022782	WD-40, bucket	\$18.21		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-003	7070 Auburn Folsom Road	\$18.21	\$0.00	
B110	BETTENCOURT, LAWRENCE	WELLS FARGO OP 24654	5/22/2019	\$50.85	
29446	29446	Shipping - head sets	\$50.85		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$50.85	\$0.00	
B138	BURTONS FIRE APPARATUS	WELLS FARGO OP 24655	5/22/2019	\$769.59	
29447	S44583	Pan motor	\$662.62		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin	\$662.62	\$0.00	
29448	S44810	Foam injection valve	\$106.97		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-710	2006 Freightliner/Hi-Tech BR19	\$106.97	\$0.00	
B147	BART INDUSTRIES	WELLS FARGO OP 24656	5/22/2019	\$994.11	
29438	489500	FR belt	\$225.30		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-711	2013 Freightliner/ BR17	\$209.99	\$0.00	
29440	490886	Air & fuel filters, chuck	\$437.74		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-711	2013 Freightliner/ BR17	\$437.74	\$0.00	
29441	492251	Battery tester, guage	\$74.67		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd	\$74.67	\$0.00	
29442	492477	Car wash	\$94.51		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2120-000	Cleaning/Maintenance Supplies	\$94.51	\$0.00	
29443	492629	Belt	\$150.48		
	Type Account	Description	Debit	Credit	

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH C-000-2222-710	2006 Freightliner/Hi-Tech BR19		\$150.48	\$0.00
29444	493077	Air & oil filters	\$20.94		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-208	2004 Ford Taurus		\$20.94	\$0.00
29445	493540	Super glue	\$5.78		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$5.78	\$0.00
C115	CAPITAL CLUTCH & BRAKE	WELLS FARGO OP 24657		5/22/2019	\$1,308.63
29449	1560489	Brake hose	\$10.41		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$10.41	\$0.00
29450	1561195	Brake washer	\$1,298.22		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4470-000	Shop Equipment		\$1,298.22	\$0.00
C123	Citrus Heights Saw and Mower	WELLS FARGO OP 24658		5/22/2019	\$978.71
29520	463181	Line trimmer, pole saw	\$950.72		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$950.72	\$0.00
29521	469986	Gator line	\$27.99		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$27.99	\$0.00
C271	Central California Consulting,	WELLS FARGO OP 24659		5/22/2019	\$3,000.00
29451	012	Grant writing, 6/1/19-9/1/19	\$3,000.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$3,000.00	\$0.00
D101	DAWSON OIL	WELLS FARGO OP 24660		5/22/2019	\$812.61
29454	284416	Monthly billing	\$812.61		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-000	Fuel & Oil		\$812.61	\$0.00
D148	Department of Health Care Serv	WELLS FARGO OP 24661		5/22/2019	\$737.30
29455	29455	GEMT 6/30/15 audit	\$737.30		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$737.30	\$0.00
E120	Engine Company Training Servic	WELLS FARGO OP 24662		5/22/2019	\$2,300.00
29456	29456	Driver Op 1B	\$2,300.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2040-000	Education/Training		\$2,300.00	\$0.00
F109	FOLSOM LAKE FORD	WELLS FARGO OP 24663		5/22/2019	\$80.67
29457	660987	Tow haul switch	\$80.67		
	Type Account	Description		Debit	Credit

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Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-2222-604	2008 Ford F550 4x4 Westmark Type 4		\$80.67	\$0.00
F163 29458	Fuller, Sean 29458	WELLS FARGO OP 24664 Trench Rescue Tech		5/22/2019	\$100.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2040-000	Education/Training		\$100.00	\$0.00
G110 29462	GRAINGER, W.W. 9139337191	WELLS FARGO OP 24665 Hose clamps		5/22/2019	\$74.48
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$30.38	\$0.00
29463	9154213111	Check valve		\$44.10	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-710	2006 Freightliner/Hi-Tech BR19		\$44.10	\$0.00
G156 29522	Gym Doctor 00104309	WELLS FARGO OP 24666 Semi-annual maintenance		5/22/2019	\$450.00
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$90.00	\$0.00
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$90.00	\$0.00
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$90.00	\$0.00
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$90.00	\$0.00
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$90.00	\$0.00
G158 29459	Gold Country Water 00011427	WELLS FARGO OP 24667 Monthly billing - Sta 15		5/22/2019	\$113.50
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$7.50	\$0.00
29460	00011430	Monthly billing - Sta 17		\$56.50	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$56.50	\$0.00
29461	00011431	Monthly billing		\$49.50	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$49.50	\$0.00
H116 29469	HI-TECH 163978	WELLS FARGO OP 24668 Electric valve actuator		5/22/2019	\$691.34
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		\$462.19	\$0.00
29470	163996	Class 1 hose, fittings		\$229.15	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-818	2004 Spartan HiTec		\$229.15	\$0.00
H130 29471	Hunt and Sons, Inc 32811	WELLS FARGO OP 24669 Gasoline		5/22/2019	\$3,053.93
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Station 17 Fuel		\$628.43	\$0.00

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
29472	32813	Gasoline, diesel	\$1,080.15		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,080.15	\$0.00
29473	42127	Gasoline, diesel	\$1,345.35		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Station 17 Fuel		\$1,345.35	\$0.00
H141 29464	HARRIS INDUSTRIAL GASES	WELLS FARGO OP 24670		5/22/2019	\$634.30
	01776603	Medical oxygen	\$235.45		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$235.45	\$0.00
29465	01776781	Cylinder rental	\$212.15		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$212.15	\$0.00
29466	01776810	Cylinder rental	\$142.85		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$142.85	\$0.00
29467	01776927	Cylinder rental	\$43.85		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$43.85	\$0.00
H166 29468	Hernandez, Keith	WELLS FARGO OP 24671		5/22/2019	\$809.00
	29468	Rescue Systems 1 & lodging	\$809.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2040-000	Education/Training		\$809.00	\$0.00
I134 29474	Interwest Consulting Group	WELLS FARGO OP 24672		5/22/2019	\$2,308.80
	49380	April services	\$2,308.80		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$2,308.80	\$0.00
J128 29523	JRB Pest and Sanitation	WELLS FARGO OP 24673		5/22/2019	\$640.00
	42884	Monthly billing	\$120.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$120.00	\$0.00
29524	43220	Monthly billing	\$80.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$80.00	\$0.00
29525	43221	Monthly billing	\$80.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$80.00	\$0.00

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
29526	43222	Monthly billing			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-006	4650 East Roseville Parkway		\$80.00	\$0.00
29527	43223	Monthly billing			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$80.00	\$0.00
29528	43245	Monthly billing			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$120.00	\$0.00
29529	43246	Monthly billing			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$80.00	\$0.00
K127	Kingsley Bogard, LLP	WELLS FARGO OP	24674	5/22/2019	\$1,918.77
29475	25375	March services			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2010-000	Labor Legal Fees		\$1,563.50	\$0.00
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$355.27	\$0.00
L107	LIFE ASSIST	WELLS FARGO OP	24675	5/22/2019	\$5,255.23
29477	916748	CO2 detector			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$142.21	\$0.00
29478	916763	Various supplies			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$2,261.06	\$0.00
29479	917831	Dextrose, epinephrine			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$152.80	\$0.00
29480	917906	Various supplies			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$2,699.16	\$0.00
L108	Lionakis	WELLS FARGO OP	24676	5/22/2019	\$399.00
29481	70721	Services 2/16/19-4/15/19			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$399.00	\$0.00
L122	Lehr Auto Electric	WELLS FARGO OP	24677	5/22/2019	\$56.43
29476	SI28048	Dpdt rev, dpdt mom			
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		\$56.43	\$0.00
M101	Mission Uniform Services	WELLS FARGO OP	24678	5/22/2019	\$137.55

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Voucher Number	Invoice Number	Original Voucher Amount			
29482	509538640	Shop laundry	\$27.51		
Type	Account	Description		Debit	Credit
PURCH	0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
29483	509586387	Shop laundry	\$27.51		
Type	Account	Description		Debit	Credit
PURCH	0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
29484	509634152	Shop laundry	\$27.51		
Type	Account	Description		Debit	Credit
PURCH	0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
29485	509681083	Shop laundry	\$27.51		
Type	Account	Description		Debit	Credit
PURCH	0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
29486	509730651	Shop laundry	\$27.51		
Type	Account	Description		Debit	Credit
PURCH	0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
N146	Northwest Pump & Equipment Co	WELLS FARGO OP	24679	5/22/2019	\$79.29
29487	3003115-00	Diesel fuel hose	\$79.29		
Type	Account	Description		Debit	Credit
PURCH	0-000-2222-000	Automotive Repairs/Supplies		\$79.29	\$0.00
N147	North Ranch Builders, Inc	WELLS FARGO OP	24680	5/22/2019	\$4,508.46
29532	BLD18-04045	Mitigation fee refund	\$4,508.46		
Type	Account	Description		Debit	Credit
PURCH	0-000-8267-000	Consolidated Mitigation Revenue		\$4,508.46	\$0.00
N226	NETWORK DESIGN ASSOC	WELLS FARGO OP	24681	5/22/2019	\$967.00
29530	73631	IT service	\$650.00		
Type	Account	Description		Debit	Credit
PURCH	0-000-2122-001	Software Support		\$650.00	\$0.00
29531	73772	Email & security subscriptio	\$317.00		
Type	Account	Description		Debit	Credit
PURCH	0-000-2122-001	Software Support		\$317.00	\$0.00
P125	PLACER COUNTY WATER	WELLS FARGO OP	24682	5/22/2019	\$734.57
29492	29492	Bimonthly billing	\$71.36		
Type	Account	Description		Debit	Credit
PURCH	0-000-2041-028	Water - Station #28		\$71.36	\$0.00
29493	29493	Bimonthly billing	\$163.70		
Type	Account	Description		Debit	Credit
PURCH	0-000-2041-028	Water - Station #28		\$163.70	\$0.00
29494	29494	Bimonthly billing	\$110.88		
Type	Account	Description		Debit	Credit
PURCH	0-000-2041-028	Water - Station #28		\$110.88	\$0.00



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Voucher Number	Invoice Number	Original Voucher Amount			
29495	29495	Bimonthly billing	\$97.28		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-005	Water - Station #20		\$97.28	\$0.00
29496	29496	Bimonthly billing	\$291.35		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-003	Water - Station #19		\$291.35	\$0.00
P195 29488	PATTERSON, PAT	WELLS FARGO OP 24683		5/22/2019	\$200.00
	29488	Paramedic license renewal	\$200.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$200.00	\$0.00
P206 29489	Perryman Mechanical, Inc	WELLS FARGO OP 24684		5/22/2019	\$2,458.78
	91870-19	Repair shop heaters	\$1,116.97		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$1,116.97	\$0.00
29490	91870-20	Repair shop heaters	\$1,041.81		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$1,041.81	\$0.00
29491	91870-21	Ice machine repair	\$300.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$300.00	\$0.00
P210 29497	PnP Construction Inc	WELLS FARGO OP 24685		5/22/2019	\$44,825.00
	29497	Progress payment, Sta 15	\$44,825.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4520-022	Station 15 Schematic Design		\$44,825.00	\$0.00
R101 29503	RIDGEWAY, MARTIN	WELLS FARGO OP 24686		5/22/2019	\$200.00
	29503	Paramedic license renewal	\$200.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$200.00	\$0.00
R115 29504	RIVERVIEW INTERNATIONAL	WELLS FARGO OP 24687		5/22/2019	\$155.68
	994164	V belts	\$155.68		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-713	2012 Pierce International BR28		\$155.68	\$0.00
R129 29498	Recology Auburn Placer	WELLS FARGO OP 24688		5/22/2019	\$629.98
	60160462	Monthly billing - Sta 17	\$507.86		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$507.86	\$0.00
29499	60160793	Monthly billing - Sta 15	\$30.53		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$30.53	\$0.00

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Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
29500	60162146	Monthly billing - Sta 16	\$30.53		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$30.53	\$0.00
29501	60173622	Monthly billing - Sta 20	\$30.53		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$30.53	\$0.00
29502	60173630	Monthly billing - Sta 19	\$30.53		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$30.53	\$0.00
R134	City of Roseville	WELLS FARGO OP	24689	5/22/2019	\$1,848.00
29505	AR67962	March 2019 services	\$1,848.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$1,848.00	\$0.00
S107	SAN JUAN WATER	WELLS FARGO OP	24690	5/22/2019	\$1,282.25
29508	29508	Bimonthly billing	\$549.95		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-006	Water - Station #15		\$549.95	\$0.00
29509	29509	Bimonthly billing	\$498.31		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-016	Water-Station 16 Olive Ranch		\$498.31	\$0.00
29510	29510	Bimonthly billing	\$233.99		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-001	Water - Station #17		\$233.99	\$0.00
S126	Sac. Regional Fire Prevention	WELLS FARGO OP	24691	5/22/2019	\$60.00
29506	29506	Annual dues, 2019/20	\$60.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2030-000	Memberships/Subscriptions		\$60.00	\$0.00
S142	SCI Consulting Group	WELLS FARGO OP	24692	5/22/2019	\$3,074.02
29511	C8250	Loomis Ben Assmt Admin 19/20	\$3,074.02		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$3,074.02	\$0.00
S175	SPEAR, WAYNE	WELLS FARGO OP	24693	5/22/2019	\$200.00
29512	29512	Paramedic license renewal	\$200.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$200.00	\$0.00
S282	Consolidated Communications In	WELLS FARGO OP	24694	5/22/2019	\$2,255.03
29452	29452	Monthly billing	\$150.38		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$150.38	\$0.00

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Voucher Number	Invoice Number	Original Voucher Amount			
29453	29453	Monthly billing	\$2,104.65		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-001	6900 Eureka Road	\$1,515.10	\$0.00	
	PURCH 0-000-2037-003	7070 Auburn Folsom Road	\$200.86	\$0.00	
	PURCH 0-000-2037-005	3505 Auburn Folsom Road	\$43.23	\$0.00	
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway	\$177.73	\$0.00	
	PURCH 0-000-2037-016	Station 16 Olive Ranch	\$167.73	\$0.00	
S286	SAMBA Holdings Inc	WELLS FARGO OP	24695	5/22/2019	\$61.16
29507	INV00159697	Driver monitoring	\$61.16		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2023-000	Employee Physicals & Wellness	\$61.16	\$0.00	
S298	Sprint	WELLS FARGO OP	24696	5/22/2019	\$119.00
29513	467197811-138	Monthly billing	\$119.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-000	Telephone	\$119.00	\$0.00	
U109	US Bank Corporate Payment Syst	WELLS FARGO OP	24697	5/22/2019	\$13,989.65
29514	29514	Monthly billing	\$13,989.65		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-003	7070 Auburn Folsom Road	\$150.76	\$0.00	
	PURCH 0-000-2037-005	3505 Auburn Folsom Road	\$259.70	\$0.00	
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway	\$89.85	\$0.00	
	PURCH 0-000-2037-016	Station 16 Olive Ranch	\$251.12	\$0.00	
	PURCH 0-000-2037-028	Station 28	\$459.42	\$0.00	
	PURCH 0-000-2039-000	Business/Conference	\$10.51	\$0.00	
	PURCH 0-000-2040-000	Education/Training	\$4,095.45	\$0.00	
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies	\$282.61	\$0.00	
	PURCH 0-000-2055-000	Safety Awards & Recognition	\$67.57	\$0.00	
	PURCH 0-000-2120-000	Cleaning/Maintenance Supplies	\$136.20	\$0.00	
	PURCH 0-000-2123-000	Fire Prevention Supplies	\$510.34	\$0.00	
	PURCH 0-000-2124-000	Fuel & Oil	\$86.80	\$0.00	
	PURCH 0-000-2124-001	Station 17 Fuel	\$1,911.82	\$0.00	
	PURCH 0-000-2129-000	Office Supplies/Computer	\$28.30	\$0.00	
	PURCH 0-000-2133-000	Uniform Supplies	\$79.26	\$0.00	
	PURCH 0-000-2221-000	Radio Repair	\$268.11	\$0.00	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$154.46	\$0.00	
	PURCH 0-000-2222-012	2004 Ford Explorer Duty Vehicle	\$1,267.76	\$0.00	
	PURCH 0-000-2222-208	2004 Ford Taurus	\$41.30	\$0.00	
	PURCH 0-000-2222-209	2006 Ford F-550 Shop Truck	\$34.95	\$0.00	
	PURCH 0-000-2222-301	Truck 17 100' Aerial	\$24.70	\$0.00	
	PURCH 0-000-2225-000	Station Maintenance	\$299.36	\$0.00	
	PURCH 0-000-2225-001	6900 Eureka Road	\$63.47	\$0.00	
	PURCH 0-000-2225-003	7070 Auburn Folsom Road	\$100.00	\$0.00	
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd	\$141.36	\$0.00	
	PURCH 0-000-4456-005	Exercise Equipment	\$3,174.47	\$0.00	
U111	Unleashing Leaders	WELLS FARGO OP	24698	5/22/2019	\$1,200.00
29515	2448	Strategic plan coaching	\$1,200.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2043-000	Legal/Consulting Fees	\$1,200.00	\$0.00	
V114	Verizon Wireless	WELLS FARGO OP	24699	5/22/2019	\$479.36

System: 6/4/2019 11:46:48 AM  
 User Date: 6/4/2019

South Placer Fire District  
 CHECK DISTRIBUTION REPORT  
 Payables Management

Page: 12  
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
29516	9829197340	Monthly billing	\$137.21		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$137.21	\$0.00
29517	9829197381	Monthly billing	\$342.15		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$342.15	\$0.00
W121	WITTMAN ENTERPRISES, LLC	WELLS FARGO OP	24700	5/22/2019	\$5,202.57
29533	1904046	April 2019 services	\$5,202.57		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$5,202.57	\$0.00
Z101	ZEP MANUFACTURING CO.	WELLS FARGO OP	24701	5/22/2019	\$453.79
29518	9004206712	Dyna Green, Soy Power	\$453.79		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$453.79	\$0.00

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**SOUTH PLACER FIRE PROTECTION DISTRICT  
INTEROFFICE MEMORANDUM**

---

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, JUNE 07, 2019  
**CC:** BOARD SECRETARY KATHERINE MEDEIROS

---

**Agenda Item: Final Approval for Continued Benefit Assessment:**

**Action Requested:** Public hearing and action on Resolution No.7-2018/19

**Background:** In 2008, property owners in the former Loomis Fire District approved a Benefit Assessment by 68.76% of the weighted ballots. Each year an Engineer's Report is prepared, and the assessment is adjusted by the change in the Cost Price Index (CPI), not to exceed 4%. This year's CPI adjustment is 4% for an increase of \$8.82 per single family equivalent benefit unit. Resolution No. 7-2018/19 gives final approval to the Engineer's Report and CPI adjustment. Staff recommends approval.

The Fire Chief met with the Benefit Assessment Oversight Committee on May 21st, 2019 and went over the allocation of Benefit Assessment funds with the Committee members. The Committee expressed their approval of the administration of the District and approved a motion recommending approval to the Board of Directors of the allocation of the Benefit Assessment funds.

**Impact:** The proposed assessment rate for the fiscal year 2019-20 is \$229.38 per single-family equivalent unit, generating an estimated \$987,366.21 in revenue to the Fire District. The assessment accounts for approximately 50% of the Loomis fire stations annual and ongoing costs.

**Attachments:** May 2019 Engineer's Report, May 21<sup>st</sup>, 2019 Citizen Oversight Committee Meeting Agenda and Minutes and Resolution No.7 -2018/19.

**Eric G. Walder, EFO**  
**Fire Chief**  
**South Placer Fire District**



# **SOUTH PLACER FIRE PROTECTION DISTRICT**

## **FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT**

### **ENGINEER'S REPORT**

MAY 2019

PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 50078  
ET SEQ. AND ARTICLE XIIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:  
**SCIConsultingGroup**  
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## **SOUTH PLACER FIRE PROTECTION DISTRICT**

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### **BOARD OF DIRECTORS**

Chris Gibson DC, President  
Gary Grenfell, Vice President  
Sean Mullin, Clerk  
Dave Harris, Director  
Russ Kelly, Director  
Tom Millward, Director  
Terri Ryland, Director

### **SOUTH PLACER FIRE CHIEF**

Eric Walder, Fire Chief

### **SECRETARY OF THE BOARD**

Katherine Medeiros

### **ENGINEER OF WORK**

SCI Consulting Group  
John Bliss, M.Eng., P.E.



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## INTRODUCTION

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In June 2017 Loomis Fire Protection District (the "former District") completed the necessary steps, as directed by the Placer County Local Agency Formation Commission (PCLAFCO), in order to merge with South Placer Fire Protection District (the "Consolidated District"). The former District was formed in 1930 as a volunteer department. In 1984 the former District hired the first paid firefighter. The former District is located in the rural foothills of Placer County along Interstate 80, and its service area encompasses approximately 18 square miles. The former District includes most of the town of Loomis as well as some unincorporated areas. The former District also provides service along Interstate 80 and the main line for Amtrak and the Union Pacific Railroad, a major tourist transportation corridor.

The Consolidated District maintains and operates six fire stations, and currently has 60 full time employees and over 5-10 interns and volunteers. In addition to providing fire suppression, fire prevention, emergency response, emergency services, technical rescue, and advanced life support services the District also provides basic hazardous materials response, emergency vehicle maintenance and other services relating to the protection of lives and property. The Consolidated District is governed by a seven-member Board of Directors that are elected by divisions three Directors from the boundaries of the former District and four Directors elected from the original Boundaries of the South Placer Fire District, the Directors serve staggered four-year terms.

The former District's operations and services are funded from several sources: a fraction of ad valorem property taxes, special taxes and the Loomis Fire Protection and Emergency Response Services Assessment (the "Assessment District").

This Engineer's Report (the "Report") was prepared to:

- Describe the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establish a budget for the Services that would be funded by the proposed 2019-20 assessments
- Determine the benefits received from the Services by property within the Assessment District and
- Determine and assign a method of assessment apportionment to lots and parcels within the Assessment District.

This Report and the proposed assessments have been made pursuant to the California Government Code Section 50078 et seq. (the "Code") and Article XIID of the California Constitution (the "Article").

The Assessment District is narrowly drawn to include only properties that will benefit from the additional fire protection services that are provided by the assessment funds. The

Assessment Diagram included in this report shows the boundaries of the Assessment District.

## **LEGAL ANALYSIS**

### **PROPOSITION 218**

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

### **SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY**

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIII C and XIII D of the California Constitution because the Services to be funded are clearly defined; the Services are available to all benefiting property in the Assessment District, the benefiting property in the Assessment District will directly and tangibly benefit from improved protection from fire damage, increased safety of property and other special benefits and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

### **DAHMS V. DOWNTOWN POMONA PROPERTY**

On June 8, 2009, the 4<sup>th</sup> Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was

100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

#### **BONANDER V. TOWN OF TIBURON**

On December 31, 2009, the 1<sup>st</sup> District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

#### **BEUTZ V. COUNTY OF RIVERSIDE**

On May 26, 2010, the 4<sup>th</sup> District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

#### **GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

#### **COMPLIANCE WITH CURRENT LAW**

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the SVTA decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefiting property in the Assessment District; and the Services provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Dahms because, similar to the Downtown Pomona assessment validated in Dahms, the Services will be directly provided to property in the Assessment District. Moreover, while Dahms could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Services and proportional special benefit to

each property. Finally, the Assessments are consistent with Beutz and Greater Golden Hill because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

### **ASSESSMENT PROCESS**

In Fiscal Year 2008-09, the former Loomis Fire Protection District Board of Directors (the "former Board") by Resolution No. 11-2007 passed on November 7, 2007, called for an assessment ballot proceeding and public hearing on the proposed establishment of a Fire Protection and Emergency Response Services Assessment District. The new assessment was proposed because former District costs significantly exceeded revenues, and the former District could no longer afford to provide the levels of fire protection service desired by the Loomis community.

On November 19, 2007 a notice of assessment and assessment ballot was mailed to property owners within the proposed Assessment District boundaries. Such notice included a description of the Services to be funded by the proposed assessments, a proposed assessment amount for each parcel owned, and an explanation of the method of voting on the assessments. Each notice also included a postage prepaid ballot on which the property owner could mark his or her approval or disapproval of the proposed assessments as well as affix his or her signature.

After the ballots were mailed to property owners in the Assessment District, the required minimum 45 day time period was provided for the return of the assessment ballots. Following this 45 day time period, a public hearing was held on January 3, 2008 for the purpose of allowing public testimony regarding the proposed assessments. At the public hearing the public had the opportunity to speak on the issue.

With the passage of Proposition 218 on November 6, 1996, The Right to Vote on Taxes Act, now Article XIII C and XIII D of the California Constitution, the proposed assessments could be levied for fiscal year 2008-09, and to continue to levy them in future years, only if the ballots submitted in favor of the assessments were greater than the ballots submitted in opposition to the assessments. (Each ballot is weighted by the amount of proposed assessment for the property that it represents).

After the conclusion of the public input portion of the Public Hearing, all valid received ballots were tabulated by Judge Garbolino and it was determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots are submitted). Of the ballots received, 68.76% were in support of the proposed assessments.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2008-09 and to continue to levy them in future years. The Board took action, by Resolution No. 1-2008 passed on January 3, 2008, to approve the first year levy of the assessments for fiscal year 2008-09.

The authority granted by the ballot proceeding was for a maximum assessment rate of \$173.80 per single family home, increased each subsequent year by the San Francisco Bay Area Consumer Price Index (CPI) not to exceed 4% per year. In the event that the annual change in the CPI exceeds 4%, any percentage change in excess of 4% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 4%.

In each subsequent year for which the assessments will be levied, the Board must preliminarily approve at a public meeting a budget for the upcoming fiscal year's costs and services, an updated annual Engineer's Report, and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the assessments for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on continuing the services and assessments for the next fiscal year.

If the assessments are so confirmed and approved, the levies would be submitted to the Placer County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2019-20. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2019-20 assessment budget includes outlays for supplies, firefighter salaries, and other fire suppression and protection programs. If the Board approves this Engineer's Report for fiscal year 2019-20 and the continuation of the assessments by Resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2019-20.

The public hearing is currently scheduled for June 12, 2019. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2019-20. If so confirmed and approved, the assessments would be submitted to the Placer County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2019-20.

## DESCRIPTION OF SERVICES

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The Consolidated District provides a range of fire suppression protection, prevention, and educational services to its residents. The Services proposed to be undertaken by the Consolidated District and the cost thereof paid from the continuation of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein.

Following is a description of the Services that are provided for the benefit of property in the Assessment District. As previously discussed, due to inadequate funding peaking in 2007, the baseline level of service was diminishing and would have diminished further had this assessment not been instituted. With the passage of this assessment, the services were enhanced significantly, and current level of service is equal to, and above the level of service prior to the funding inadequacies in 2007. The formula below describes the relationship between the final level of improvements, the baseline level of service had the assessment not been instituted, and the enhanced level of improvements funded by the assessment.

<b>Final Level of Service</b>	<b>=</b>	<b>Baseline Level of Service</b>	<b>+</b>	<b>Enhanced Level of Service</b>
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In addition to the definitions provided by the Code, the Services to be funded by the Assessment District are generally described as follows: obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection.

The Assessment District would also contribute to cover the general costs of administering the Consolidated District, its facilities and operations, as well as the salaries and benefits of firefighting personnel who provide fire suppression, protection and emergency services to parcels, improvements or property in the Assessment District.



## COST AND BUDGET

The following budget lists the proposed expenditures funded by the Assessment District in Fiscal Year 2019-20.

**TABLE 1 - COST AND BUDGET**

<b>LOOMIS FIRE PROTECTION DISTRICT</b> <b>Improved Fire Protection and Emergency Response Assessment</b> <b>Estimate of Cost</b> <b>Fiscal Year 2019-20</b>			<b>Total Budget</b>
Beginning Fund Balance July 1, 2019			\$1,820,000
<b>Services Costs</b>			
Staffing, Salaries and Benefits			\$1,253,135
Salaries & Wages	\$899,489.21		
Fringe Benefits	\$255,360.00		
Payroll Taxes & Insurance	\$81,286.00		
Training & Wellness	\$17,000.00		
Maintenance			\$266,856
Apparatus & Equipment	\$115,000.00		
Facilities Maintenance & Supplies	\$74,856.00		
Personal Safety Equipment	\$54,000.00		
Emergency Medical Supplies	\$20,000.00		
Prevention & Public Education	\$3,000.00		
Capital Equipment and Fixed Assets			\$65,000
Apparatus Purchase	\$30,000.00		
Major Equipment Purchase	\$35,000.00		
Facility Upgrade	\$0.00		
Totals for Servicing			\$1,584,991
<b>Incidental Costs</b>			
District Administration and Project Management	\$358,526.00		
Allowance for Contingencies and Uncollectables	\$35,000.00		
Totals for Incidental Costs			\$393,526
Total Benefit of Services and Related Expenses			\$1,978,517
SFE Units			4304.50
Benefit received per Single Family Equivalent Unit			\$459.64
<b>Less:</b>			
Beginning Fund Balance			\$1,820,000
Emergency Medical Supplies paid from other sources			(\$20,000)
District Contribution for General Benefits			(\$53,640)
District Contribution toward Special Benefits			(\$855,508)
Transfers to (from) reserves			(\$1,882,003)
Total Revenue from Other Sources <sup>1</sup>			(\$991,151)
Net Cost of Fire Suppression and Protection Services			\$987,366
Total Fire Suppression and Protection Services Budget (Net Amount to be Assessed)			\$987,366
<b>Budget Allocation to Property</b>			
	Total SFE Units	Assessment per SFE	Total Assessment
	4,304.50	\$229.38	\$987,366.21

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section includes an explanation of the special benefits to be derived from the Services, the criteria for the expenditure of assessment funds and the methodology used to apportion the total assessments to properties within the Assessment District.

The Assessment District area consists of all Assessor Parcels within the former Loomis Fire Protection District, including all parcels within the Town of Loomis and the former Loomis Fire Protection District of Placer County. The method used for apportioning the assessment is based upon the proportional special benefits from the Services to be derived by the properties in the assessment area over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

### DISCUSSION OF BENEFIT

California Government Code Section 50078 et seq. allows agencies which provide fire suppression services, both the Town of Loomis and former Loomis Fire Protection District of Placer County, to levy assessments for fire suppression services. Section 50078 states the following:

*"Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article."*

In addition, California Government Code Section 50078.1 defines the term "fire suppression" as follows:

*"(c) "Fire suppression" includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard."*

Therefore, the Services to be provided by the Assessment District fall within the scope of services that may be funded by assessments under the Code.

The assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's specific use of the Services or a property owner's specific demographic status. With reference to the requirements for assessments, Section 50078.5 of the California Government Code states:

*"(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit."*

*"The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The following section describes how and why the Services specially benefit properties. This benefit is particular and distinct from its effect on property in general or the public at large.

### **BENEFIT FACTORS**

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services that will be provided to property in the Assessment District. These benefit factors must confer a direct advantage to the assessed properties; otherwise they would be general benefit.

The following benefit categories have been established that represent the types of special benefit conferred to residential, commercial, industrial, institutional and other lots and parcels resulting from the improved fire protection and emergency response services that will be provided in the Assessment District. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies, which describe the types of special benefit received by property from the Services by the Assessment District. These types of special benefit are summarized as follows:

#### **INCREASED SAFETY AND PROTECTION OF REAL PROPERTY ASSETS FOR ALL PROPERTY OWNERS WITHIN THE ASSESSMENT DISTRICT.**

The Assessments will fund improved fire protection and emergency response services, and thereby can reduce significantly the risk of property damage associated with fires. Clearly,

fire mitigation helps to protect and specifically benefits both improved properties and vacant properties in the Assessment District.

*"Fire is the largest single cause of property loss in the United States. In the last decade, fires have caused direct losses of more than \$120 billion and countless billions more in related cost."*<sup>1</sup>

*"Over 140,000 wildfires occurred on average each year, burning a total of almost 14.5 million acres. And since 1990, over 900 homes have been destroyed each year by wildfires."*<sup>2</sup>

*"A reasonably disaster-resistant America will not be achieved until there is greater acknowledgment of the importance of the fire service and a willingness at all levels of government to adequately fund the needs and responsibilities of the fire service."*<sup>3</sup>

*"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses."*<sup>4</sup>

*"Statistical data on insurance losses bears out the relationship between excellent fire protection...and low fire losses."*<sup>5</sup>

#### **PROTECTION OF VIEWS, SCENERY AND OTHER RESOURCE VALUES, FOR PROPERTY IN THE ASSESSMENT DISTRICT.**

The Assessment District will provide funding for improved fire protection and emergency response services to protect public and private resources in the Assessment District. This benefits even those properties that are not directly damaged by fire by maintaining and improving the aesthetics and attractiveness of public and private resources in the community, as well as ensuring that such resources remain safe and well maintained.

*"Smoke affects people...for example, in producing haze that degrades the visual quality of a sunny day...The other visual quality effect is that of the fire on the landscape. To many people, burned landscapes are not attractive and detract from the aesthetic values of an area."*<sup>6</sup>

*"A visually preferred landscape can be the natural outcome of fuels treatments."*<sup>7</sup>

#### **ENHANCED UTILITY AND DESIRABILITY OF THE PROPERTIES IN THE ASSESSMENT DISTRICT.**

The Assessments will fund improved fire protection and emergency response services in the Assessment District. Such Services will enhance the utility and desirability of the properties in the assessment district.

*"The quality of life of rural areas is affected by the quality of services produced and provided by local government...In addition, the quantity and quality of services produced and provided have a direct effect on the competitiveness of an area, its ability to appeal to, and retain private enterprises in economically viable activities." 8*

*"A community committed to saving lives and property needs trained firefighters, proper equipment, and adequate supplies of water. Insurance companies consider it good public policy –and good business– to promote and encourage the efforts of individual communities to improve their fire-protection services." 9*

### **BENEFIT FINDING**

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from increased safety and protection of real property, increased protection of scenery and views, and enhanced utility of properties in the Assessment District. These are special benefits to property in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

### **GENERAL VERSUS SPECIAL BENEFIT**

Article XIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

<b>Total Benefit</b>	<b>=</b>	<b>Total General Benefit</b>	<b>+</b>	<b>Total Special Benefit</b>
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the 2007 baseline level of service, had the assessment not been approved by the community. The assessment will fund Services “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

<b>General Benefit</b>	=	<b>Benefit to Real Property Outside the Assessment District</b>	+	<b>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</b>	+	<b>Benefit to the Public at Large</b>
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the former District or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, the improved Services are available when needed to all properties in the Assessment District, so the overwhelming proportion of the benefits conferred to property is special, and are only minimally received by property outside the Assessment District or the public at large.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) Arguably, all of the Services being funded by the assessment would be a special benefit because the Services would particularly and distinctly benefit the properties in the Assessment District over and above the baseline benefits.

Nevertheless, arguably some of the Services would benefit the public at large and properties outside the Assessment District. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided to property in the assessment district. Similar to the assessments in Pomona that were validated by Dahms, the Assessments described in this Engineer’s Report fund fire suppression services directly provided to property in the assessment area. Moreover, every property within the Assessment District will receive the Services, when and if a fire occurs. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

### **CALCULATING GENERAL BENEFIT**

This section provides a measure of the general benefits from the assessments

### **BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT**

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services will be provided solely in the Assessment District boundaries. (It should be noted that these Services may, at times, be used outside the Assessment District boundaries. However, this use is part of a mutual aid agreement and should be exactly offset by use of Services from other agencies within the Assessment District boundaries.) Properties proximate to, but outside of, the proposed boundaries of the Assessment District receive some benefit from the proposed Services due to some degree of indirectly reduced fire risk to their property. These parcels that are proximate to the boundaries of the Assessment District are estimated to receive less than 50% of the benefits relative to parcels within the Assessment District because they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment District was formed, there were approximately 214 of these "proximate" properties.

#### CRITERIA:

- 214 PARCELS OUTSIDE THE ASSESSMENT DISTRICT BUT PROXIMATE TO THE ASSESSMENT DISTRICT BOUNDARIES
- 4,632 PARCELS IN THE ASSESSMENT DISTRICT
- 50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

#### CALCULATION:

GENERAL BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT =  $214/4,846 \times .5 = 2.21\%$

Although it can reasonably be argued that properties protected inside, but near the Assessment District boundaries are offset by similar fire protection provided outside, but near the Assessment District's boundaries, we use the more conservative approach of finding that 2.21% of the Services may be of general benefit to property outside the Assessment District.

### **BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE***

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Services are clearly "over and above" and "particular and distinct" when compared with the 2007 baseline level of Services, had the assessment district not passed.

In determining the proposed Assessment District area, the District has been careful to limit it to an area of parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the Assessment District in order to maintain the same improved level of fire suppression and protection throughout the area. Fire protection and suppression will be provided as needed throughout the area. The shared special benefit - reduced severity and number of fires -

would be received on an equivalent basis by all parcels in the Assessment District. Furthermore, all parcels in the Assessment District would directly benefit from the ability to request service from the Consolidated District and to have a Consolidated District firefighter promptly respond directly to the parcel and address the owner's or resident's service need.

The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the Assessment District area does not make the benefit general rather than special, so long as the Assessment District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension of a local government service to benefit lands previously not receiving that particular service. The Consolidated District therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels in the Assessment District.

#### **BENEFIT TO THE PUBLIC AT LARGE**

With the type and scope of Services to be provided to the Assessment District, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Assessment District, any general benefit conferred on the public at large would be small. Nevertheless, there would be some indirect general benefit to the public at large.

The public at large uses the public highways, streets and sidewalks, and when traveling in and through the Assessment District and they may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within the former District, it is arguably "indirect and derivative" and possibly benefits people rather than property. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway, street and sidewalk area within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that approximately 3.7% of the land area in the Assessment District is covered by highways, streets and sidewalks. This 3.7% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment District

#### **SUMMARY OF GENERAL BENEFITS**

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 6% of the benefits conferred by the proposed Fire Protection and Emergency Response Assessment may be general in nature and should be funded by sources other than the assessment.



## GENERAL BENEFIT =

2.2 % (OUTSIDE THE FORMER DISTRICT)  
 + 0.0 % (INSIDE THE FORMER DISTRICT - INDIRECT AND DERIVATIVE)  
 + 3.7 % (PUBLIC AT LARGE)  
 =5.9% (TOTAL GENERAL BENEFIT)

The Assessment District's total budget for 2019-20 is \$1,978,517. Of this total budget amount, the Consolidated District will contribute approximately \$909,148 over 50% of the total budget from sources other than this assessment. This contribution constitutes significantly more than the 5.9% general benefits estimated by the Assessment Engineer.

**BENEFIT FINDING**

As noted, the assessment funds will be used to improve fire protection and emergency response services throughout the Assessment District. This Engineer's Report finds that the Services are a significant, tangible benefit that should reasonably and rationally confer more special benefit to properties in the Assessment District than the base assessment rate of \$229.38 per benefit unit.

**ZONES OF BENEFIT**

The Assessment District has been narrowly drawn. The assessments will fund improved fire protection and emergency response services relatively uniformly throughout the Assessment District. Therefore properties of similar type will receive essentially equivalent levels of special benefits and no Zones of Benefit are justified.

The SVTA vs. SCCOSA decision indicates:

*In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not "particular and distinct" and are not "over and above" the benefits received by other properties "located in the district."*

*We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).*

In the assessment, the advantage that each parcel receives from the proposed fire suppression Services is direct, and the boundaries for the Assessment District are narrowly drawn so each parcel receives a similar level of benefit from the improved fire suppression Services. Therefore, the even spread of assessment throughout the Assessment District is indeed consistent with the OSA decision.

### ASSESSMENT APPORTIONMENT

In the process of determining the appropriate method of assessment, the Assessment Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because vacant, commercial, industrial and other properties also receive special benefits from the assessments.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger commercial/industrial properties and residential properties with multiple dwelling units receive a higher degree of benefit than other similarly used properties that are significantly smaller. For two properties used for commercial purposes, there clearly is a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from improved fire protection and emergency response services. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments.

The Assessment Engineer determined that the appropriate method of assessment should be based on the type of property, the relative risk of fire by type of property, the relative size of the property, and the relative damage value of fires by property type. This method is further described below.

### METHOD OF ASSESSMENT

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a single family home on one parcel. The relative benefit to properties from fire related services is:

#### EQUATION 1 – RELATIVE BENEFIT TO PROPERTIES

$$\text{Benefit} \approx \sum (\text{Fire Risk Factors}) * \sum (\text{Structure Value Factors})$$

That is, the benefit conferred to property is the “sum” of the risk factors multiplied by the “sum” of the structure value factors.

#### **FIRE RISK FACTORS**

Typical fire assessments are evaluated based upon the fire risk of a certain property type. These evaluations consider factors such as use of structure (e.g. used for cooking), type of structure (centralized heating), etc.

In 2003, the National Fire Protection Association (“NFPA”), one of the pre-eminent authorities on fire protection in the United States, published the 2003 US Fire Problem Overview Report. This report comprehensively tabulates the number of fires for each property type within the United States in the year 1999, and serves as a reasonable and rational basis to determine fire risk.

The number of fires for each property is then divided by the total number of that property type to determine un-normalized fire risk factor. Finally, the risk factors are normalized based upon a factor of 1.00 for a single family property. Table 2 below tabulates the Fire Risk Factors for each property type.

**TABLE 2 – FIRE RISK FACTORS**

<b>Property Type</b>	<b>Normalized Fire Risk Factors</b>
Single Family	1.0000
Multi-Family	1.8081
Commercial/Industrial	3.4403
Office	2.4102
Institutional	6.9004
Storage	20.4131
Agriculture - Orchards & Vineyards	0.4130
Agriculture - Rice & Flood Irrigation	0.4130
Agriculture - Pasture & Row Crops	0.3754
Agriculture - Dairy, Livestock, Animals	0.3379
Range Land & Open Space	0.0650
Vacant	0.2416

Analysis based upon: 2003 US Fire Problem Overview Report, NFPA

#### **STRUCTURE VALUE FACTORS**

The relative value of different property types was evaluated within the Assessment District area to determine the Structure Value Factor according to the following formula:

## EQUATION 2 - STRUCTURE VALUE FACTORS

$$\sum (\text{Structure Value Factors}) = \frac{((\text{Structure Weighting Factor} * \text{Average Improved Value}) + (\text{Land Weighting Factor} * \text{Average Total Value}))}{* (\text{Unit Density Factor})}$$

Where:

"Structure Weighting Factor" = 10 to "weight" relative importance of structure over land.

"Average Improved Value" is average of value of all improvements (e.g. structures), per property type, as provided by County Assessor records.

Land Weighting Factor = 1

"Average Total Value" is average of value of all land + improvements (e.g. structures), per property type, as provided by County Assessor records. County assessor land values were not used directly because experience has shown total values to be more comprehensive.

Unit Density Factor corresponds to values with units (i.e. "per residential unit" or "per acre") based upon effective density of structures on parcels. It is used to correlate relative sizes of lots for different property uses.

Table 3 below is a tabulation of the Structure values for each property type as defined by Equation 2, above.

TABLE 3 – STRUCTURE VALUE FACTORS

Property Type	Normalized Structure Value Factor	Unit
Single Family	1.0000	each
Multi-Family	0.0734	res unit
Commercial/Industrial	1.7238	acre
Office	2.0106	acre
Institutional	0.3753	each
Vacant	0.5416	each
Storage	0.1328	acre
Agriculture - Orchards & Vineyards	0.0069	acre
Agriculture - Rice & Flood Irrigation	0.0063	acre
Agriculture - Pasture & Row Crops	0.0063	acre
Agriculture - Dairy, Livestock, Animals	0.0076	acre
Range Land & Open Space	0.0084	acre

## AN EXAMPLE OF BENEFIT CALCULATION

Below is an example of the benefit calculation per Formula 1 for Commercial/Industrial parcels to illustrate the methodology. (A summary of the results of all calculations is given in Table 4):

## COMMERCIAL/INDUSTRIAL EXAMPLE

The benefit is the fire risk times the structure value.

<b>Benefit = Fire Risk * Structure Value</b>
--

The fire risk of commercial/industrial parcels is determined by taking the percentage of all fires in commercial/industrial parcels, and dividing it by the percentage of parcels that are commercial/industrial. The fire percentages are taken from the NFPA 2003 US Fire Problem Overview Report. The resulting figure is normalized relative to the risk of a single family home by taking the percentage of fires in single family homes over the percentage of parcels that are single family homes, and dividing that figure into the commercial/industrial fire risk figure.

Fire Risk = ((% of all fires) / (% of parcels)) / (normalization factor versus Single Family Homes)

% of all fires = 9.147% for commercial/industrial, and 67.617% for single family homes

% of parcels = 3.366% for commercial/industrial, and 53.408% for single family homes

Fire Risk = ((9.147% of all fires) / (3.366% of all parcels)) / ((67.617% of all fires) / (53.408% of all parcels))

Fire Risk = 3.4403

The structure value is determined by analyzing the County Assessor's data and adding the weighted average structure value to the weighted average total value and normalizing the result in relation to a single family home. The weighted average structure value is determined by taking the total improved value for all commercial/industrial parcels in the benefit area, and dividing that number by the total acres for all commercial/industrial parcels in that area to determine the average improved value per acre, and weighting the result by multiplying it by 10. Similarly, the average total value is determined by taking the total value for all commercial/industrial parcels in the benefit area, and dividing that number by the total acres for all commercial/industrial parcels in that area, and weighting the result by multiplying it by 1. The weighted average structure value is added to the weighted average total value, and the resulting figure is normalized relative to the risk of a single family home by dividing it by the total improved value of all single family homes in the benefit area and then dividing the result by the average unit density of single family homes (in order to convert this information to acreage).

Structure Value = ((Avg. Structure Value \* 10) + (Avg. Land Value \* 1)) / (normalization factor versus Single Family Homes) \* (Avg. Unit Density (to convert to acreage))

Average Structure Value for commercial/industrial = \$1,015,467/acre

Average Land Value for commercial/industrial = \$423,572/acre

Normalization Factor for Single Family Homes = \$2,270,581

Average Unit Density = 0.37 acres

Structure Value = ((((\$1,015,467 \* 10) + (\$423,572 \* 1)) / (\$2,270,581)) \* (0.37)

Structure Value = 1.7238/acre

Since the Benefit is the Fire Risk times the Structure Value, the Commercial/Industrial benefit is 5.930:

$$\text{Benefit} = (3.4403) * (1.7238) = 5.930/\text{acre}$$

#### SUMMARY OF BENEFITS FOR EACH PROPERTY TYPE

Per Equation 1, the relative special benefit for each property type (the "SFE" or "Single Family Equivalent" Benefit Units) is determined as the product of the normalized Fire Risk Factors and the normalized Structure Value Factors. Table 4 below, summarizes the benefit for each property type.

**TABLE 4 – BENEFIT SUMMARY PER PROPERTY TYPE**

Property Type	Fire Risk Factors	Structure Value Factors	SFE Factors	Unit
Single Family	1.0000	1.0000	1.0000	each
Multi-Family	1.8081	0.0734	0.1327	res unit
Commercial/Industrial	3.4403	1.7238	5.9302	acre
Office	2.4102	2.0106	4.8458	acre
Institutional	6.9004	0.3753	2.5900	each
Storage	20.4131	0.1328	2.7115	acre
Vacant			0.2500	each
Agriculture - Orchards & Vineyards	0.4130	0.0069	0.0029	acre
Agriculture - Rice & Flood Irrigation	0.4130	0.0063	0.0026	acre
Agriculture - Pasture & Row Crops	0.3754	0.0063	0.0024	acre
Agriculture - Dairy, Livestock, Animals	0.3379	0.0076	0.0026	acre
Range Land & Open Space	0.0650	0.0084	0.0005	acre

\*SFE factor has been converted from "Per Acre" to "Per Each Parcel" by multiplying by effective average area.

#### RESIDENTIAL PROPERTIES

All improved residential properties with a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Residential properties on parcels that are larger than one acre receive additional benefit and are assigned additional SFEs on an "Agricultural/Rangeland" basis. Detached or attached houses, zero-lot line houses and town homes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the Services in proportion to the number of dwelling units that occupy each property. The relative benefit for multi-family properties was determined per Equation 1 to be 0.1327 SFEs per residential unit. This rate applies to condominiums as well.

#### COMMERCIAL/INDUSTRIAL & OFFICE PROPERTIES

Commercial and industrial properties are assigned benefit units per acre, since there is a relationship between parcel size, structure size and relative benefits. The relative benefit for commercial and industrial properties was determined per Equation 1 to be 5.9302 SFEs per acre. The relative benefit for office properties was determined per Equation 1 to be 4.8458 SFEs per acre.

#### **VACANT AND UNDEVELOPED PROPERTIES**

The relative benefit for vacant properties was determined per Equation 1 to be 0.2500 SFEs per parcel.

#### **RANGELAND & OPEN SPACE AND DUCK CLUB PROPERTIES**

The relative benefit for range land & open space properties was determined per Equation 1 to be 0.0005 SFEs per acre.

#### **AGRICULTURAL PROPERTIES**

The relative benefit for agricultural properties requires additional analysis, as required by Government Code 50078 and the unique agricultural properties within the boundaries. This analysis considered how agricultural operations may mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided. Agricultural properties have been categorized as Agriculture - Orchards & Vineyards, Agriculture - Rice & Flood Irrigation, Agriculture - Pasture & Row Crops, Agriculture - Dairy, Livestock, Animals according to use and other attributes, and have been analyzed for fire risk and structure value per Equation 1. The relative benefit for agricultural properties was determined per Equation 1 to be 0.0029 SFEs per parcel for Agriculture - Orchards & Vineyards, 0.0026 SFEs per parcel for Agriculture - Rice & Flood Irrigation, 0.0024 SFEs per parcel for Agriculture - Pasture & Row Crops, and 0.0026 SFEs per parcel for Agriculture - Dairy, Livestock, Animals.

#### **OTHER PROPERTIES**

Institutional properties such as publicly owned properties (and are used as such), for example, churches, are assessed at 2.5900 SFEs per parcel. The relative benefit for storage properties was determined per Equation 1 to be 2.7115 SFEs per acre.

Article XIID, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from assessment unless there is clear and convincing evidence that those properties receive no special benefit.

All public properties that are specially benefited are assessed. Publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

#### **CRITERIA AND POLICIES**

This sub-section describes the criteria that shall govern the expenditure of assessment funds and ensures equal levels of benefit for properties of similar type. The criteria established in this Report, as finally confirmed, cannot be substantially modified; however, the Board may adopt additional criteria to further clarify certain criteria or policies established in this Report or to establish additional criteria or policies that do not conflict with this Report.

### **DURATION OF ASSESSMENT**

The Assessment was originally levied for the first time in fiscal year 2008-09 and it was to be continued to be levied every year thereafter, so long as the risk of fire on property in the Assessment District remains in existence and the Consolidated District requires funding from the Assessment for its fire suppression Services. As noted previously, because the Assessment and the continuation of the Assessment were approved by property owners in an assessment ballot proceeding, the Assessment can be levied annually after the South Placer Fire Protection District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the Consolidated District Board of Directors must hold an annual public hearing to continue the Assessment.

### **APPEALS OF ASSESSMENTS LEVIED TO PROPERTY**

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment or for any other reason may file a written appeal with the Fire Chief of the South Placer Fire Protection District or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the Chief or his or her designee will promptly review the appeal and any information provided by the property owner. If the Chief or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Chief or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Chief or his or her designee shall be referred to the South Placer Fire Protection District Board of Directors and the decision of the Board shall be final.

### **ADDITIONAL BACKGROUND ON RELATIVE BENEFIT**

When property owners are deciding how to cast their ballot for a proposed assessment, each property owner weighs the perceived value of the Services proposed to them and their property with the proposed cost of the assessment to their property. If property owners of a certain type of property are either opposed or in support of the assessment in much greater percentages than owners of other property types, this is an indication that, as a group, these property owners perceive that the proposed assessment has relatively higher or lower "utility" or value to their property relative to owners of other property types. One can also infer from these hypothetical ballot results, that the apportionment of benefit (and assessments) was too high or too low for that property type. In other words, property owners, by their balloting, ultimately indicate if they perceive the special benefits to their property to exceed the cost of the assessment, and, as a group, whether the determined level of benefit and proposed assessment (the benefit apportionment made by the Assessment Engineer) is consistent with the level of benefits perceived by the owners of their type of property relative to the owners of other types of property.



**ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE ASSESSMENT DISTRICT AREA**

The net available assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Services within the boundaries of the Assessment District, namely, the former District area.

**CITIZENS' OVERSIGHT COMMITTEE**

A Citizens' Oversight Committee (the "Citizens' Oversight Committee") will be established for the Assessment District. The Citizens' Oversight Committee shall review potential projects that may be funded by the assessments and shall make recommendations about the expenditure of assessment funds. Members of the Citizens' Oversight Committee will be nominated and approved by the Board of Directors of the Consolidated District. All members of the Citizens' Oversight Committee shall own property within the Assessment District and shall not have conflicts of interest with the Assessment District or the Services funded by the Assessments.

## ASSESSMENT

**WHEREAS**, the former Board of Directors of the former Loomis Fire Protection District formed the Fire Protection and Emergency Response Services Assessment District and is proceeding with the proposed continuation of assessments under California Government Code sections 50078 et seq. (the "Code") and Article XIID of the California Constitution (the "Article");

**WHEREAS**, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Services upon all assessable parcels within the Assessment District;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Code and Article and the order of the Board of said Consolidated District, hereby make the following assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2019-20 is generally as follows:

**TABLE 5 – SUMMARY COST ESTIMATE**

<b>FISCAL YEAR 2019-20 BUDGET</b>	
Total for Servicing	\$1,584,991
Total Incidental Costs	\$393,526
Total Revenue from Other Sources	(\$991,151)
Total Fire Suppression & Protection Services Budget	\$987,366

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment district. The distinctive number of each parcel or lot of land in said Assessment district is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Services, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 4%. Any change in the CPI in excess of 4% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 4%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 4% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2017 to December 2018 was 4.49% and the Unused CPI carried forward from the previous fiscal year is 0.0%. Therefore, the maximum authorized assessment rate for fiscal year 2019-20 is increased by 4.00% which equates to \$229.38 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2019-20 at the rate of \$229.38, which is equal to the maximum authorized assessment rate.

Since property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for the fiscal year 2019-20. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Placer County.

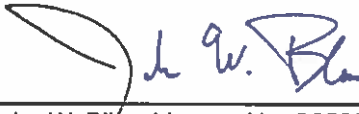
I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2019-20 for each parcel or lot of land within the said Assessment District.

Dated: April 26, 2019

Engineer of Work



By

  
John W. Bliss, License No. C052091

## **ASSESSMENT DIAGRAM**

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The Assessment District includes all properties within the boundaries of the Fire Protection and Emergency Response Services District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of Placer County, and are incorporated herein by reference, and made a part of this Diagram and this Report.

## APPENDICES

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### APPENDIX A – ASSESSMENT ROLL, FISCAL YEAR 2019-20

The Assessment Roll is made part of this report and is available for public inspection during normal office hours. Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this report. These records shall govern for all details concerning the description of the lots of parcels.

## END NOTES

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<sup>1</sup> Insurance Services Offices Inc.  
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

<sup>2</sup> Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage,"  
<http://www.ibhs.org/publications/view.asp?id=125>

<sup>3</sup> U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.1,  
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

<sup>4</sup> U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.2,  
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

<sup>5</sup> Insurance Services Offices Inc., p. 1,  
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

<sup>6</sup> Weldon, Leslie A. C., "Dealing with Public Concerns in Restoring Fire to the Forest," General Technical Report INT-GTR-341 The Use of Fire in Forest Restoration, U.S. Forest Service, June 1996, p. 3

<sup>7</sup> U.S. Forest Service, Department of Agriculture, "Social Science to Improve Fuels Management: A Synthesis of Research on Aesthetics and Fuels Management," p. 1,  
[http://ncrs.fs.fed.us/pubs/gtr/gtr\\_nc261.pdf](http://ncrs.fs.fed.us/pubs/gtr/gtr_nc261.pdf)

<sup>8</sup> Michigan State University Extension, Ag Experiment Station Special Reports – SR399301 – 07/28/98, "Community Resources and Restraints," p. 9,  
<http://web1.msue.msu.edu/imp/modsr/sr399301.html>

<sup>9</sup> Insurance Services Offices Inc., p. 1,  
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

# **SOUTH PLACER FIRE PROTECTION DISTRICT**

## **MEETING AGENDA LOOMIS FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT CITIZENS' OVERSIGHT COMMITTEE**

Tuesday, May 21, 2019  
9:15 A.M.

Loomis Station 28  
5840 Horseshoe Bar Road  
Loomis, CA 95650

Committee Members  
RANDY ELDER, CHAIRMAN

ROGER CARROLL  
BRIAN PHILLIPE

DAN GIBSON  
JENINE WINDESHAUSEN

This agenda has been prepared and posted in compliance with the provisions of the Ralph M. Brown Act, and specifically the provisions of Section 54954.2 and 54954.3 of the Government Code. Committee action may occur on any identified agenda item. Any member of the public may directly address the committee on any identified agenda item of interest either before or during the committee's consideration of that identified item.

A. Roll Call.

B. Public Comment.

*Persons may address the Committee on matters not on the agenda. Topics should be of interest to the Committee. Please limit comments to 5 minutes. The Committee cannot take action on non-agenda items.*

C. Approval of Agenda

D. Approval of the June 8<sup>th</sup>, 2018 Citizens Oversight Committee Minutes

E. Review of Projected Expenditure of Assessment Funds.

*Discussion and Possible Action: The Committee will review projected expenditures allocated to the Assessment District for 2019/20 and formulate findings to report to the Fire District Board of Directors.*

F. Committee Members' Comments

G. Adjournment.

Agenda Posted May 17th, 2019, at 5:00 pm.

**SOUTH PLACER FIRE PROTECTION DISTRICT  
LOOMIS FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES  
ASSESSMENT  
CITIZENS' OVERSIGHT COMMITTEE MEETING MINUTES  
May 21, 2019**

The meeting of the South Placer Fire Protection District's Loomis Fire Protection and Emergency Response Services Assessment Citizens' Oversight Committee was called to order at 9:17 a.m., at the South Placer Fire Station No. 18 in downtown Loomis, by Fire Chief Eric Walder. Chief Walder welcomed everyone to the meeting.

Roll Call: Committee members present: Roger Carroll, Dan Gibson, Brian Phillipe and Jenine Windeshausen. Absent: Chairman Randy Elder. Staff in attendance Fire Chief Eric Walder, Business Manager Katherine Medeiros and District Secretary Barbara Leak.

Appointment of Chairman Pro-tem: By unanimous consent, Jenine Windeshausen was appointed to preside over the meeting.

Public Comment: None

Approval of Agenda: On a motion by Roger Carroll, seconded by Brian Phillipe, the agenda was approved as prepared.

Motion approved by the following vote: Ayes: Carroll, Gibson, Phillipe, Windeshausen; Noes: none; Abstain: none; Absent: Elder.

Approval of Minutes: On a motion by Dan Gibson, seconded by Roger Carroll, the minutes of the Oversight Committee meeting of June 8, 2018, were approved as written.

Motion approved by the following vote: Ayes: Carroll, Gibson, Windeshausen; Noes: none; Abstain: Phillipe; Absent: Elder.

Review of Projected Expenditure of Assessment Funds: All persons present were provided an information packet containing a proposed budget allocation of projected assessment funds for fiscal year 2019/20 and other supporting documentation.

Chief Walder explained that the following three principles have been applied to the proposed budget: 1) current year Assessment revenue is allocated to current year expenditures only; 2) no Assessment funds are allocated to the cost of emergency medical services (EMS); 3) reserve accounts are funded by other revenue sources.

In response to questions and comments from committee members, Chief Walder further explained the following:

The cost of EMS staffing, as a percentage of the total cost of staffing, is not equivalent to the number of EMS calls as a percentage of total call volume. This is because a basic level of firefighter staffing still exists if the District does not provide emergency medical response. Therefore, EMS staffing includes only those costs, such as EMT and paramedic stipends, which



are directly attributable to providing EMS service. Under State law, Assessment funds cannot be used for EMS service. Last year, Chief Walder consulted with the civil engineer on this matter. The engineer agreed that our methodology for calculating the cost of EMS staffing is appropriate.

The budget expenditure line item of "Service and Operations" includes general operating expenses such as fuel, utilities, vehicle and facilities maintenance, supplies, outside consultants, etc..

The three types of tax and assessment revenues received by the fire district are:

- 1) Property taxes – these are a percentage (AB-8 rate) of the general property taxes, based on assessed value, collected on property located within the district.
- 2) Parcel tax – this is a flat fee per parcel, approved by two-thirds of the registered voters in the district.
- 3) Benefit Assessment – the assessment is based on the benefit received by each parcel, as determined by an engineer's report. The assessment varies based on type and size of the parcel (residential, commercial, agricultural, etc.). The benefit assessment was approved by "50% + 1" of the votes of the property owners. Ballots were weighted based on the relative benefit received by each parcel.

Chief Walder presented a review of the South Placer Fire District's accomplishments for the past year. A new engine (Engine 18) was purchased, turnouts were replaced, and Station 15 (4650 East Roseville Parkway) was remodeled. The District's budgeted revenue for fiscal year 2018/19 is \$12.9 million. Budgeted expense for salaries & benefits total \$10.1 million, and services & operations total \$1.4 million. The District is in good shape financially. Mitigation fees from the former Loomis Fire District are still held in reserve and will be spent on a truck room expansion project for Station 18 (downtown Loomis).

Chief Walder reported that at the May meeting, the Board of Directors of the South Placer Fire District approved Resolution No. 6-2018/19 preliminarily approving the Engineer's Report for the Benefit Assessment. The change in the CPI is 4.42% of which a maximum of 4% can be applied to the assessment increase for next fiscal year. The unused .42% can be banked for use in a future year when the change in the CPI is less than 4%.

The Committee discussed use of the phrase "not limited to" in describing the proposed projects and services within the Assessment District written in Section 2 of the Resolution. The Resolution was written by the engineering consulting firm that prepared the Engineer's Report. Consensus opinion was that the wording does not conflict with legal restrictions on how the Assessment money may be spent.

In response to another question, Chief Walder explained line item "Sun Pro User Maintenance" in the Fire District's expense budget. This is a maintenance charge under contract with the Placer County Sheriff's Office for the incident reporting system. The reporting system currently being used is called Fire RMS.

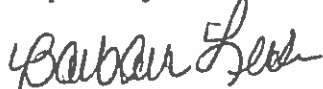
**Committee Members' Comments:** Jenine Windeshausen commented on how much Loomis has accomplished, compared with other struggling fire districts, in solving funding problems for fire service. Loomis is the success story in Placer County. She praised Chief Walder and the Board of Directors for their work and commitment in successfully completing the merger of Loomis Fire with the South Placer Fire District.

**Oversight Committee Recommendation:** On a motion by Roger Carroll, seconded by Dan Gibson, the Committee approved recommendation to the Board of Directors of the South Placer Fire District to adopt the Assessment District budget as proposed.

Motion approved by the following vote: Ayes: Carroll, Gibson, Phillipe, Windeshausen; Noes: none; Abstain: none; Absent: Elder.

**Adjournment:** There being no further business, the meeting adjourned at 9:55 a.m.

Respectfully submitted,



Barbara Leak, District Secretary

Approved: \_\_\_\_\_

# SPFD PROPOSED ALLOCATION/ADMINISTRATION OF THE

## Loomis Fire

### Fire Protection and Emergency Response Services Assessment

#### Projected Revenue & Expenditures Fiscal Year 2019-20

	Projected Total Costs FY 2019- 2020	Less EMS Costs	Cost of Fire Protection & Emergency Response Services	Less Cost Not Covered By Benefit Assessment	Cost Funded by Benefit Assessment	Board Adopted Budgeting Principles
<b>Revenue</b>						
Property Taxes	\$299,202	\$60,690	\$238,512	\$238,512	\$0	3.5%?
Parcel Tax	\$463,554		\$463,554	\$463,554	\$0	3%?
Benefit Assessment	\$987,366		\$987,366		\$987,366	4.00%
Other Revenue	\$68,750		\$68,750	\$68,750	\$0	3%?
<b>Operating Revenue</b>	<b>\$1,818,872</b>					
Strike Team Reimbursements	\$65,000		\$65,000	\$65,000	\$0	
New Development Fees	\$80,000		\$80,000	\$80,000	\$0	
<b>Total Revenue</b>	<b>\$1,963,872</b>	<b>\$60,690</b>	<b>\$1,903,182</b>	<b>\$915,816</b>	<b>\$987,366</b>	
<b>Expenditures</b>						
Staffing, Salaries & Benefits	\$1,236,134	\$42,800	\$1,193,334	\$334,326	\$859,008	80.25%
Strike Expenditures /Cont	\$65,000		\$65,000	\$65,000		Pass Through
Administrative Costs	\$223,511	\$0	\$223,511	\$223,511	\$0	
Service and Operations	\$218,265	\$17,890	\$200,375	\$81,891	\$118,484	12%
Fixed Assets	\$18,189	\$0	\$18,189	\$8,315	\$9,874	1%
<b>Total Expenditures</b>	<b>\$1,761,098</b>	<b>\$60,690</b>	<b>\$1,700,408</b>	<b>\$713,042</b>	<b>\$987,366</b>	
<b>Capital Expenditures/Reserve Contributions</b>						
Replacement Fire Apparatus	\$54,566		\$54,566	\$54,566		applied to salaries
Replacement Major Equipment	\$13,642	\$0	\$13,642	\$13,642		applied to salaries
EST. Mitigation Reserve	\$80,000		\$80,000	\$80,000		
Replacement Facilities	\$54,566		\$54,566	\$54,566		applied to salaries
<b>Total Additions to Reserves</b>	<b>\$202,774</b>		<b>\$202,774</b>	<b>\$202,774</b>	<b>\$0</b>	
<b>Total Expenditures &amp; Reserves</b>	<b>\$1,963,872</b>	<b>\$60,690</b>	<b>\$1,903,182</b>	<b>\$915,816</b>	<b>\$987,366</b>	
Balance	0	0	0	0	0	

**RESOLUTION NO. 7-2018/19**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SOUTH PLACER FIRE PROTECTION DISTRICT  
APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND  
ORDERING THE CONTINUATION OF ASSESSMENTS FOR FISCAL YEAR 2019-20  
FOR THE SOUTH PLACER FIRE PROTECTION DISTRICT  
FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT**

**WHEREAS**, the former Loomis Fire Protection District (the "former District") was established was established in 1930 as a Volunteer Fire Department; and

**WHEREAS**, the mission of the former District is to provide fire prevention, emergency response and emergency medical services throughout its boundaries; and

**WHEREAS**, in June 2017 the former District completed the necessary steps in order to merge with South Placer Fire Protection District to form the new South Placer Fire Protection District as a merger of both former Fire Districts (the "Consolidated District"); and

**WHEREAS**, the Consolidated District is authorized, pursuant to the authority provided in California Government Code Section 50078 et seq. and Article XIID of the California Constitution, to levy assessments for fire suppression services; and

**WHEREAS**, an assessment for fire protection and emergency response services had been given the distinctive designation of the "Fire Protection and Emergency Response Services Assessment" ("Assessment"), and is primarily described as encompassing the former District boundaries.

**WHEREAS**, the first Engineer's Report for Fiscal Year 2008-09 described how the assessment would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the former District, established that the Assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the Board of Directors; and

**WHEREAS**, although the methodology by which the assessments are applied to properties in the former District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the former District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the former District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

**WHEREAS**, the Assessment was authorized by an assessment ballot proceeding conducted in 2008 and approved by 68.76% of the weighted ballots returned by property owners, and such assessments were levied in fiscal year 2008-09 by the former Board of Directors of the former Loomis Fire Protection District by Resolution No. 1-2008 passed on January 3, 2008; and

**WHEREAS**, the purpose of the Assessment District is for obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection, as described in the annual Engineer's Report; and

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

SECTION 1. SCI Consulting Group, the Engineer of Work, prepared an engineer's report (the "Report") in accordance with Article XIID of the California Constitution. The Report have been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

SECTION 2. On May 8, 2019, this Board adopted Resolution No. 06-2018/19 to continue to levy and collect Assessments for fiscal year 2019-20, preliminarily approving the Engineer's Report, and providing for notice of hearing on June 12, 2019, at the hour of seven (7:00) p.m. located at 6900 Eureka Rd, Granite Bay.

SECTION 3. At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of Assessments were fully heard and considered by this Board, and this Board thereby acquired jurisdiction to order the continuation of assessments prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

SECTION 4. The above recitals are true and correct.

SECTION 5. The public interest, convenience and necessity require that the continuation be made.

SECTION 6. The Engineer's Report for the Assessment together with the proposed assessment roll for fiscal year 2019-20 is hereby confirmed and approved.

SECTION 7. That based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; (b) that the Assessment is continued without regard to property valuation; and (c) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the fire suppression, protection and emergency services to be financed with assessment proceeds.

SECTION 8. The assessments for fiscal year 2019-20 shall be continued at the rate of TWO HUNDRED TWENTY-NINE DOLLARS AND THIRTY-EIGHT CENTS (\$229.38) per single-family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2019-20 with estimated total annual assessment revenues as set forth in the Engineer's Report.

SECTION 9. That the fire suppression, protection and emergency services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.

SECTION 10. No later than August 10 following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Placer ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown

in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Fire Suppression, Protection and Emergency Services Assessment.

SECTION 11. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Fire Suppression, Protection and Emergency Services Assessment.

SECTION 12. The Assessment is levied without regard to property valuation.

SECTION 13. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Directors of the Consolidated District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

The foregoing Resolution was PASSED and ADOPTED by the Board of Directors of the South Placer Fire Protection District at a regular meeting thereof held on June 12, 2019, located at 6900 Eureka Rd, Granite Bay.

AYES:  
NOES:  
ABSTAINED:  
ABSENT:

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Chris Gibson, DC, President, Board of Directors  
South Placer Fire Protection District

ATTEST:

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

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**SOUTH PLACER FIRE PROTECTION DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, JUNE 07, 2019  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: Station 18 New Truck Room Planning Update:**

**Action Requested:** Chief recommends discussion on the progress made to this point with the planning for the Station 18 New Truck room.

**Background:** In the consolidation process, the Station 18 truck room project was identified and funded by the Loomis Fire District (LFD). The reserve funds for this project are earmarked for the project and can only be spent in the LFD area of the South Placer Fire District. This project was identified as a District Goal for this year, and the facilities committee has been working with the architect to come up with a design. The Districts Facilities Committee met on May 30, 2019 and formulated a list of questions to present to the Fire Chief. Chief Ritter met with the Fire Chief and after reviewing the proposed project to date more work on the scope and the design is needed before the project proposal can be presented to the Board for approval.

**Impact: Informational**

**Attachments: None**

**Eric G. Walder, EFO**  
**Fire Chief**  
South Placer Fire Protection District

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**SOUTH PLACER FIRE PROTECTION DISTRICT  
INTEROFFICE MEMORANDUM**

---

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, JUNE 07, 2019  
**CC:** BOARD SECRETARY KATHERINE MEDEIROS

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**Agenda Item: Adoption of Cost of Living Adjustment for Parcel Fees:**

**Action Requested:** Public hearing and action on Resolution No. 8 -2018/19.

**Background:** In 1997, voters in the former Loomis Fire District approved a parcel fee by 85.27% of the ballots. Each year the fee is adjusted by the change in the Cost Price Index (CPI) for the San Francisco Region. This year's CPI adjustment is 4.01% for an increase of \$4.35 per single family equivalent unit. Resolution No. 8-2018/19 adopts the CPI adjustment. Staff recommends approval.

**Impact:** The proposed assessment rate for fiscal year 2019-20 is \$112.85 per single-family unit generating approximately \$468,446 which is over 20% of the Loomis Fire Stations ongoing cost to operate.

**Attachments:** Resolution No. 8-2018/19.

**Eric G. Walder, EFO**  
**Fire Chief**  
South Placer Fire District



**RESOLUTION NO. 8 - 2018/19**

**A RESOLUTION OF THE SOUTH PLACER FIRE PROTECTION DISTRICT  
ADOPTING A COST OF LIVING ADJUSTMENT FOR PARCEL FEES APPROVED BY VOTERS  
OF THE FORMER LOOMIS FIRE PROTECTION DISTRICT**

**WHEREAS**, voters of the former Loomis Fire Protection District (the "former District") in June 1997 did vote to approve a parcel fee on all property to support operation of the fire department; and

**WHEREAS**, in June 2017 the former District completed the necessary steps in order to merge with South Placer Fire Protection District to form the new South Placer Fire Protection District as a merger of both former Fire Districts (the "Consolidated District"); and

**WHEREAS**, the parcel fee approved by the voters also authorized an annual adjustment to such parcel fee based on changes to the Cost Price Index (CPI) for the San Francisco Region, urban areas, for the period of April 30 to April 30 of each year; and

**WHEREAS**, the Bureau of Labor Statistics in San Francisco has reported that the change in the CPI from April 2018 to April 2019 is an amount of 4.01 %; and

**WHEREAS**, notice has been given of the time and place for a hearing on this date on action to be taken regarding the CPI adjustment, and no protests were received on such action;

**NOW, THEREFORE, BE IT RESOLVED** by the Consolidated District Board of Directors that the parcel fee approved by voters is hereby adjusted by the amount of 4.01% that is shown as follows:

<u>Class of Property</u>	<u>Current Tax</u>	<u>Proposed Tax</u>
Single Family Unit	\$108.50	\$112.85
Apartment Building	\$108.50	\$112.85
Each Apartment Unit	\$53.05	\$55.18
Mobile Home Park	\$108.50	\$112.85
Each mobile home	\$ 5.16	\$ 5.36
All other uses	\$108.50	\$112.85

Passed and adopted on this 12<sup>th</sup> day of June 2019, by the following vote:

AYES:

NOES:

ABTAIN:

ABSENT:

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Chris Gibson, DC, President, Board of Directors  
South Placer Fire Protection District

ATTEST:

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

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**SOUTH PLACER FIRE PROTECTION DISTRICT  
INTEROFFICE MEMORANDUM**

---

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, JUNE 07, 2019  
**CC:** BOARD SECRETARY KATHERINE MEDEIROS

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**Agenda Item:** Adoption of Cost of Living Adjustment for Special Zones of Benefit:

**Action Requested:** Public hearing and action on Resolution No. 9 -2018/19.

**Background:** Within the former Loomis Fire Protection District, special benefit zones have been established for certain commercial properties. These benefit zones have been approved by the owners of the properties. Each year the assessments levied on the benefit zones are adjusted by the change in the Cost Price Index (CPI) for all Urban Consumers - U.S. City Average.. Resolution No. No. 9-2018/19 approves the assessments in the amount listed below. Staff recommends approval.

**Impact:** The proposed assessment rates for fiscal year 2019-20 are as follows:

Zone-A- Raley's Center	\$7,849.86*
Zone-C- Nazarene Office Center	674.18
Zone-D- Taylor Circle Center	627.21
Zone-E- Penryn Plaza	6,457.38
Zone-F- Twin Star Offices	284.97

\*Raley's Center Parcels are allocated as follows: Raley's: \$1,962.47; Burger King: \$1,962.47; Taco Bell: \$1,962.47; Starbucks, Subway, Dry Cleaners, Goodwill Donation Xpress, and Round Table: \$1,962.47.

**Attachments:** Resolution No. 9-2018/19.

**Eric G. Walder, EFO**  
**Fire Chief**  
South Placer Fire District

**RESOLUTION NO. 9- 2018/19**

**A RESOLUTION OF THE SOUTH PLACER FIRE PROTECTION DISTRICT  
ADOPTING A COST OF LIVING ADJUSTMENT  
FOR ZONES OF BENEFIT FEES  
APPROVED BY OWNERS OF THESE ZONES IN THIS DISTRICT**

**Recitals and Findings:**

**WHEREAS**, the South Placer Fire Protection District (the "Consolidated District") is following authorization set forth in Article 3 of the Government Code commencing with Section 50078 et seq. to levy an assessment for fire suppression purposes; and

**WHEREAS**, the express purpose for which this assessment is to be levied is to establish a stable source of supplementary funding to operate and maintain fire suppression services within newly developed areas or for the purpose of paying salaries and benefits of the firefighting personnel, or both, whether or not fire suppression services are actually used; and

**WHEREAS**, a Fire Protection Special Benefit Assessment District (the "Assessment District") was established by the former Loomis Fire Protection District (the "former District") to provide services to identified special purpose benefit zones with the assessment district and such zones have been organized for Raley's Center (zone A), Turtle Island (zone B), Nazarene Office Center (zone C), Taylor Circle Center (zone D), Penryn Plaza (zone E), and Twin Stars Office (zone F); and

**WHEREAS**, this Consolidated District finds that it is not possible to continue present levels of fire suppression and fire prevention services to the non-residential property described in the above mentioned zones without serious reduction in firefighting capability and consequent increase to property insurance cost for all properties within this former District; and

**WHEREAS**, any funds collected from the Assessment District authorized by this Resolution shall be expended only for fire suppression services within the former District. Pursuant to Section 50078 of the Government Code, the assessment may be made for the purpose of operating and maintaining firefighting suppression equipment or apparatus, or for the purpose of paying salaries and benefits of firefighting personnel, or both, whether or not such services are actually used by or upon a parcel, improvement or property. Any unexpended funds raised by the Assessment District, which remain at the end of the fiscal year, shall be carried over for the same purpose in the next following fiscal year; and

**WHEREAS**, for the purpose of this Assessment District the following terms are defined as shown:

- a) "Consolidated District" shall mean the South Placer Fire Protection District Board of Directors.
- b) "Assessment" shall mean the assessment authorized and imposed by this resolution.
- c) "Parcel" or "Parcels of Real Property" means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Placer, or an assessment made by the State Board of Equalization.
- d) "Residential Parcel" shall mean a parcel of real property that is zoned for residential use according to the County Assessor.
- e) "Commercial Parcel" shall mean a parcel of real property that is classified for the business providing sales and/or services including any retail and/or wholesale operation according to the County Assessor.
- f) "Industrial Parcel" shall mean a parcel of real property classified for the manufacturing of goods, and the processing of raw materials according to the County Assessor.

Resolution No. 9 – 2018/19 Continued

- g) "Agricultural Parcel" shall mean a parcel of real property that is classified for the agricultural activity as determined to be agriculture by the County Assessor.
- h) "Institutional Parcel" shall mean a parcel of real property that is classified for charitable, education or religious use according to the County Assessor.
- i) "Miscellaneous Parcel" shall mean a parcel of real property which has not been classified in one of the above categories by the County Assessor; and

**IT IS NOW THEREFORE ORDERED BY THE BOARD OF SOUTH PLACER FIRE PROTECTION DISTRICT DIRECTORS THAT:**

1. An assessment to raise revenue to fund fire suppression services is hereby levied upon the real property within the former District shown below for specific benefit zones. Such assessment shall be at the following maximum levy for the 2019-2020 fiscal year:

Single Family Dwelling Unit (DUE) Basis for Assessing Special Benefit	\$112.85
Zone-A- Raley's Center	\$7,849.86*
Zone-C- Nazarene Office Center	674.18
Zone-D- Taylor Circle Center	627.21
Zone-E- Penryn Plaza	6,457.38
Zone-F- Twin Star Offices	284.97

\*Raley's Center Parcels are allocated as follows: Raley's: \$1,962.47; Burger King: \$1,962.47; Taco Bell: \$1,962.47; Starbucks, Subway, Dry Cleaners, Goodwill Donation Xpress, and Round Table: \$1,962.47.

Note: All of the above zones of benefit are deemed to be in Category 3: Commercial/Industrial. Each zone is measured on the equivalent number of dwelling units (2,200 square feet per DUE) times the fuel load factor as determined by the National Fire Protection Association rating system.

Zone A is rated 2.5; Zone C and Zone D are rated 2.0; Zone E is rated 1.0; Zone F is rated at 2.86

**2. MAXIMUM ASSESSMENT**

All such assessments shall be payable upon issuance of a certificate of occupancy by the jurisdiction responsible for issuance and approval of building permits. All assessments are limited to the amount sated (multiplied by appropriate number of units), adjusted yearly for increases in the Consumer Price Index (CPI) of the U.S. Department of Labor, Bureau of Labor Statistics as stated below.

**3. ADJUSTMENT FOR INCREASE IN CONSUMER PRICE INDEX**

As of June of each year, the amount of assessment specified above shall be adjusted for the ensuing year based on the CPI for All Urban Consumers – U.S. City Average (1982-84 = 100) published by the United States Department of Labor, Bureau of Labor Statistics. The increase, if any, measured from the base index, for the period of time from April 30 to April 30 of the next following year shall be reflected in the annual assessment.

Resolution No. 9 – 2018/19 Continued

4. CREDIT FOR CURRENT OR ANTICIPATED FINANCIAL CONDITIONS

Prior to the forwarding to the Placer County Assessor the Fire Suppression Assessment Roll for the next fiscal year, the District Board may find that the current or anticipated financial conditions of the Fire District warrants a credit on the amount of the next fiscal year assessment. If a credit is to be applied to the next fiscal year assessment, the credit shall be applied after the current rate is adjusted according to the preceding increase for consumer price index.

5. COLLECTION

The County of Placer shall collect the assessment adopted herein, beginning with the 1996-97 fiscal year in the same manner and subject to the same penalty as other charges and taxes fixed and collected by or on behalf of the Consolidated District. The Consolidated District may elect to collect the herein-described Fire Suppression Assessment by a direct assessment, or may elect to include the assessment on the secured roll for the County, for county collection on behalf of the Consolidated District.

6. CORRECTIONS, CANCELLATIONS AND REFUNDS

On the order of the Fire District Board of Directors, the assessment may be corrected on any particular parcel of real property. In the event, the Consolidated District has elected to include the assessment on the secured rolls for the County of Placer, for county collections on behalf of the District

7. PROTESTS

On June 12, 2019, the Consolidated District Board of Directors conducted a public hearing upon the establishment of the Assessment levied by this Resolution. There were no written statements or verbal presentations to protest said assessment from owners of any of the parcels of property being assessed.

8. ELECTION

No election is required to approve the levying of the assessment for fire suppression services pursuant to this resolution.

THE FOREGOING RESOLUTION WAS PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE SOUTH PLACER FIRE DISTRICT ON THIS 12<sup>th</sup> DAY OF JUNE 2019 AT A MEETING OF SAID BOARD, DULY CALLED, NOTICED AND HELD ON SAID DAY, BY THE FOLLOWING VOTE:

AYES:

NOES:

ABTAIN:

ABSENT:

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Chris Gibson, DC, President, Board of Directors  
South Placer Fire Protection District

ATTEST:

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

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**SOUTH PLACER FIRE PROTECTION DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, JUNE 07, 2019  
**CC:** BOARD SECRETARY KATHERINE MEDEIROS

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**Agenda Item:** Request for Placer County Collection of Special Assessments:

**Action Requested:** Staff recommends adoption of Resolution No. 10-2018/19 requesting collection services by the County.

**Background:** Special assessments levied by the South Placer Fire District within the Boundaries of the former Loomis Fire Protection District are included on Placer County property tax bills and are collected by the County on behalf of the South Placer Fire District. As a condition of collection, the County requires that the District warrant the legality of the charges and defend and indemnify the County from any challenge to the legality of the charges. Resolution No.10-2018/19 requests collection services by the County, with the aforementioned requirements. Staff recommends approval.

**Impact:** Placer County charges a fee for collection services in the amount 1% of the assessments levied.

**Attachments:** Resolution No. 10-2018/19.

**Eric G. Walder, EFO**  
**Fire Chief**  
South Placer Fire District

**RESOLUTION NO. 10-2018/19**

**A RESOLUTION OF THE SOUTH PLACER FIRE PROTECTION  
REQUESTING COLLECTION OF CHARGES ON TAX ROLL  
FOR TAX YEAR 2019-20**

WHEREAS, the South Placer Fire Protection District (hereinafter "District") request the County of Placer to collect on the County tax rolls certain charges that have been imposed pursuant to Section 50078 et seq. of the Government Code; and

WHEREAS, the County has required as a condition of collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

NOW, THEREFORE, Be it Resolved by the Board of Directors of District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on County tax rolls those taxes per parcel of property as set forth in the attachment hereto said attachment being a copy of the resolution imposing a fire suppression assessment and a copy of property on which said assessment has been imposed commencing with fiscal 2019-2020.
2. The District warrants and represents that the assessment imposed by the District and requested to be collected fully comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges County and its officers, agents and employees from any and all claims, demands, liabilities, cost and expenses, damages, caused of action and judgments in any manner arising out of the collection by the County of any assessment in behalf of the District.
4. The District agrees to and shall defend, indemnify and hold harmless County, its officers, agents and employees (the "Indemnified Parties") from any and all claim, demands, liabilities, cost and expenses, damages, cause of action and judgments in any manner arising out of the collection by County of any of District's said taxes requested to be collected by County for District, or in any arising out of District's establishment and imposition of said special taxes. District agrees that in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes that County may offset the amount of judgment from any other monies collected by County on behalf of District including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County in answering questions referred to District by County from any person concerning the District taxes, assessment, fees and/or charges and that District will not refer such persons to County officer and employees for response.
6. The District agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its cost in placing on the tax roll and collecting the assessment as provided by Government Code Section 29304 and 51800.



RESOLUTION NO. 10-2018/19 Continued

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE SOUTH PLACER FIRE PROTECTION DISTRICT this 12<sup>th</sup> day of June 2019 by the following vote:

AYES:  
NOES:  
ABTAIN:  
ABSENT:

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Chris Gibson, DC, President, Board of Directors  
South Placer Fire Protection District

ATTEST:

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

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**SOUTH PLACER FIRE PROTECTION DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, JUNE 07, 2019  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: Authorization Providing for the Levy and Collection of Special Tax Measure A for Fiscal Year 2019-20:**

**Action Requested:** Staff recommends approval of the resolutions to authorize the levy and collection of the Districts Special Tax Measure A by Placer County.

**Background:** The special tax was passed by South Placer Fire District with 69.2% of the ballots in 1980. The special tax is \$70.00 per residence, \$0.05 per square foot of commercial property, and \$2.00 per acre for vacant land. There is no Consumer Price Index or Cost of Living adjustment to the original tax passed in 1980.

**Impact:** Estimated \$700,996.56 in special tax revenue.

**Attachments:** Resolution No. 11-2018/19 and Resolution No. 12-2018/19.

**Eric G. Walder, EFO**  
**Fire Chief**  
South Placer Fire District

**RESOLUTION NO. 11-2018/19**

**A RESOLUTION OF THE SOUTH PLACER FIRE PROTECTION DISTRICT PROVIDING FOR THE LEVY  
AND COLLECTION OF  
SPECIAL TAX MEASURE A FOR FISCAL YEAR 2019-20**

**RESOLVED** by the Board of Directors (the "Board") of the South Placer Fire Protection District (the "District"), County of Placer, State of California, that:

**WHEREAS**, the District formed a Special Tax in accordance with Article 16 "commencing with section 53970" of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code to provide district the necessary additional revenues for adequate fire protection and prevention; and

**WHEREAS**, the District formed a Special Tax by way of Ordinance No. FP6 of the Board of the South Placer Fire Protection District adopted on June 3, 1980; and

**WHEREAS**, Parcels within the District will be charged accordingly to the specifications in the South Placer Fire Protection District Special Tax Measure A of Ordinance No. FP6; and

**WHEREAS**, the Board, acting pursuant to the said Ordinance, desires to levy the special tax as follows:

- |                       |   |
|-----------------------|---|
| a. Residential Parcel | \$70 flat fee and \$2 per acre          |
| b. Commercial Unit    | \$0.05 per square feet and \$2 per acre |
| c. Irrigated Farm     | \$70 for all buildings and \$2 per acre |
| d. Mobile Home Park   | \$20 per mobile home and \$2 per acre   |
| e. Land               | \$2 per acre                            |

**NOW, THEREFORE, IT IS HEREBY ORDERED** as follows:

1. The foregoing recitals are true and correct.
2. That special taxes for fiscal year 2019-20 for Measure A shall continue to be levied at those rates specified in this Resolution for fiscal year 2019-20 with an estimated total annual amount of \$700,996.56.
3. The Measure A Special Tax as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

**PASSED AND ADOPTED** by the Board of Directors of the South Placer Fire Protection District at a regular meeting thereof this 12<sup>th</sup> day of June, 2019, by the following vote on roll call:

AYES:

NOES:

ABSTAINED:

ABSENT:

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Chris Gibson, DC, President, Board of Directors  
South Placer Fire Protection District

ATTEST:

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

RESOLUTION NO.12 – 2018/19

REQUESTING COLLECTION OF CHARGES ON TAX ROLL  
FOR TAX YEAR 2019-2020

TAX CODE NUMBER 70000

DIRECT CHARGE NAME Special Tax: Approved by Electorate Vote

**Whereas**, the South Placer Fire District requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to section 53970 of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code by the District, attached hereto, and

**Whereas**, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.
5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the

District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.

6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the South Placer Fire District Board of Directors this 12<sup>th</sup> day of June, 2019, by the following vote on roll call:

AYES:  
NOES:  
ABSTAINED:  
ABSENT:

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Chris Gibson, DC, President, Board of Directors  
South Placer Fire Protection District

ATTEST:

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

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**SOUTH PLACER FIRE PROTECTION DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC G. WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, JUNE 07, 2019  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: FY 2019/20 Preliminary Budget Adoption:**

**Action Requested:** Staff recommends adoption of the preliminary FY 2019/20 Budget.

**Background:** The Fire Chief has prepared the FY 2019/20 preliminary budget. The budget assumes that the District stays at full staffing throughout the fiscal year. This preliminary budget includes the Station 18 truck room remodel and a new command vehicle and pool vehicle training van.

**Impact:** Enables the district to enter the new Fiscal Year 2019/20 with a preliminary budget which will be adjusted for final approval in September 2019. Estimated expenditures in this budget include a spending plan of \$13,907,737.

**Attachments:** Preliminary FY 2019/20 budget

**Eric G. Walder, EFO**  
**Fire Chief**  
South Placer Fire District





Account Number		2018/19 Budget Amount	2018/19 YTD	2019/20 Budget	Percent Change
<b>General Revenues</b>					
6100	Secured Property Tax (Includes Non-Op Non-Unit Utility)	\$7,321,073	\$6,955,010	\$7,577,311	3.50%
6107	Unitary 1% Apportionment	\$156,872	\$149,029	\$162,363	3.50%
6111	Current Unsecured Property Tax	\$158,378	\$157,478	\$163,921	3.50%
6000-005	Delinquent Unsecured Property Tax	\$2,111	\$1,719	\$2,174	2.90%
6171	Supplemental 1% Apportionment Property Tax	\$136,394	\$175,635	\$180,000	31.97%
6000-008	Delinquent Supplemental Property Tax	\$200	\$74	\$207	3.50%
8105	Special Tax	\$1,144,657	\$1,089,971	\$1,169,443	2.12%
8105-001	Loomis Fire Protection and Response Assessment	\$944,991	\$898,170	\$987,366	4.29%
6106	Railroad Unitary Tax	\$4,521	\$4,105	\$4,657	2.92%
6950	Interest (County)	\$42,000	\$56,690	\$45,000	6.67%
7205	(HOPTERS) Intergovernmental Revenue	\$54,273	\$47,346	\$60,000	9.55%
8192	Ambulance Revenue/ALS Engine First Responder	\$1,250,000	\$1,154,858	\$1,450,000	13.79%
8193	Miscellaneous Revenue				
8193-016	MVA Fees	\$3,500	\$548	\$3,500	0.00%
8193-014	4850	\$25,000	\$87,364	\$25,000	0.00%
8193-018	Homeland Security Grant (Deccan/Radios)	\$28,000	\$35,000	\$28,000	0.00%
8193-010 /9	Other Miscellaneous and Surplus Sales (GEMT)	\$80,000	\$38,536	\$80,000	0.00%
8193-001	Uniform Reimbursement	\$3,000	\$571	\$3,000	0.00%
8193-009	Other Staffing Reimbursements/Uniform	\$2,000	\$0	\$2,000	0.00%
8193-011	Fees For Service and Cost Recovery Charges	\$110,000	\$76,304	\$130,000	15.38%
8372	Shop Revenue (Loomis/Newcastle/Pennyn)	\$9,000	\$69,332	\$3,000	-200.00%
8193-015	Cellular Tower Lease	\$80,000	\$89,332	\$85,000	5.88%
	SAFER Grant Revenue	\$352,948	\$324,179	\$352,000	-0.27%
	<b>Total General Revenue</b>	<b>\$11,908,918</b>	<b>\$11,322,241</b>	<b>\$12,513,942</b>	<b>4.83%</b>
8263	Mitigation Fee Revenue	\$325,000	\$200,972	\$0	
8263	Loomis Mitigation Fee Revenue	\$80,000	\$52,000	\$0	
8264-001	Mitigation Fee Interest	\$10,000	\$6,943	\$6,000	
	Loomis Mitigation Fee Interest		\$3,913	\$4,000	
	Consolidated Mitigation Fee Revenue		\$26,144	\$400,000	
	Consolidated Mit Interest		\$43	\$5,000	
	<b>Total Mitigation Revenue</b>	<b>\$415,000</b>	<b>\$290,015</b>	<b>\$415,000</b>	<b>0.00%</b>
8197	CFAA Revenues (Strike Teams)	\$631,000	\$465,101	\$500,000	-26.20%
	<b>Total Budget With Mitigation Fees &amp; CFAA Revenues</b>	<b>\$12,954,918</b>	<b>\$12,077,357</b>	<b>\$13,428,942</b>	<b>3.53%</b>

The Revenue Page gives a detailed account of the estimated revenues for the up-coming year. The General Revenue is the estimated amount of money to be collected from taxes, interest, charges for services and miscellaneous reimbursements. The Mitigation Fees are the estimated fees to be collected from new community development.

Account Number		2018/19 Budget	2018/19 YTD	2019/20 Budget	Percent Change	
<b>OPERATIONAL EXPENDITURES</b>						
		Amount				
<b>Personnel Salaries and Benefits</b>						
1002	Salaries (education, paramedic, & longevity)	\$5,358,232	\$3,980,206	\$5,540,177	3.28%	
1004	Sell Back (Administrative Time / Holiday Time)	\$210,000	\$175,717	\$190,000	-10.53%	
1005	Extra Help (Interns/Reserve apprentice) Board	\$55,000	\$54,843	\$50,000	-10.00%	
1006	Callback / Overtime	\$920,000	\$1,062,437	\$900,000	-2.22%	
1007	Comp For Absence / Illness (4850)	\$25,000	\$131,256	\$25,000	0.00%	
1008	5% Out Of Grade Pay / Line Personnel	\$2,500	\$401	\$2,500	0.00%	
1015	Volunteer Firefighter Pay	\$9,000	\$2,400	\$9,000	0.00%	
1016	Volunteer Length Of Service	\$1,000	\$1,000	\$500	-100.00%	
1552	CA PERS COP Bond Payments	\$341,727	\$341,727	\$354,020	3.47%	
	CA PERS Asset Gain-Loss	\$377,703	\$364,473	\$510,913	26.07%	
1300	CA PERS Retirement	\$715,000	\$627,973	\$847,871	15.67%	
1305	Employer 457 Def. Comp Match	\$35,000	\$20,541	\$25,000	-40.00%	
1500	Retirement OPEB (PARS Trust) 50% Fund	\$80,000	\$80,000	\$40,000	-100.00%	
1301	Employment Taxes (F.I.C.A. / Medicare / SUI)	\$98,000	\$79,078	\$96,883	-1.14%	
1315	Worker's Compensation Insurance	\$401,000	\$359,931	\$440,000	8.86%	
1550	Agency Share Insurance	\$835,000	\$732,310	\$863,668	3.32%	
2010	Labor Legal	\$30,000	\$4,938	\$20,000	-50.00%	
2017	Uniform/Cell Phone Allowance	\$70,000	\$63,974	\$66,000	-6.06%	
2019	Employees Assistance Program	\$7,000	\$6,471	\$7,000	0.00%	
	<b>Total Salaries/Benefits</b>	<b>\$9,571,162</b>	<b>\$8,089,676</b>	<b>\$9,988,542</b>	<b>4.18%</b>	<b>-100.00%</b>
8197	<b>CFAA Expenditures (Strike Teams)</b>					
8197-001	Personnel Overtime	\$500,000	\$380,000	\$445,000	-12.36%	
8197-002	Administration Costs	\$41,000	\$20,000	\$25,000	-64.00%	
8197-003	Apparatus	\$60,000	\$15,000	\$20,000	-200.00%	
8197-004	FICA & FASIS Reimbursement	\$30,000	\$6,602	\$10,000	-200.00%	
	<b>Total CFAA Expenditures</b>	<b>\$631,000</b>	<b>\$431,602</b>	<b>\$500,000</b>	<b>-26.20%</b>	<b>\$8,531,278.0</b>
	1 Fire Chief		3 Shift Battalion Chiefs	5 Volunteer Firefighters		
	1 /Personnel/Operations - Deputy Chief		15 Captains	6 Intern Firefighters		\$10,488,542.0
	1 Community Risk Reduction/Fire Facilities Division Chief		7 Paramedic Engineers	3 Reserve Firefighters		
	0 EMS/Safety Officer		8 Engineers			
	0 Training Chief		9 Paramedic Firefighters	2 Volunteer Positions		
	1 Business Manager		3 Apprentice Firefighters			
	1 Prevention Specialist/Admin. Assistant		6 SAFER Paramedic Firefighters			
	1 Journeyman Mechanic					
	1 District Secretary-Part Time					
	0 Mechanic					

The Personnel Salaries and Benefits page gives a detailed account of the estimated personnel costs for the up-coming year. The Approved Positions are those positions approved by the Board of Directors outlined in the Staffing Plan.

Account Number		2018/19 Budget Amount	2018/19 YTD	2019/20 Budget	Percent Change
<b>Service &amp; Operations</b>					
2020	Audit	\$13,000	\$10,040	\$12,000	-8.33%
2021	Propane	\$2,600	\$3,520	\$3,500	25.71%
2023	Employee Physicals & Wellness Consultation	\$17,500	\$4,424	\$25,000	30.00%
2024	Paramedic & EMT Cert. Classes	\$5,250	\$5,642	\$5,600	6.25%
2025	Ambulance Billing Service	\$85,000	\$85,439	\$95,000	10.53%
2026	Garbage	\$9,000	\$7,058	\$9,000	0.00%
2027	Gas & Electric	\$78,000	\$62,759	\$78,000	0.00%
2028	Insurance (FAIRA)	\$46,622	\$46,621	\$46,622	0.00%
2030	Membership & Subscriptions	\$9,000	\$10,284	\$12,000	25.00%
2032	News Publications & Ads	\$1,500		\$1,500	0.00%
2035	Sewer	\$5,400	\$5,956	\$6,500	16.92%
2037	Telephone, Wireless, Fiber, T-1	\$63,000	\$49,816	\$63,000	0.00%
2038	Training Supplies	\$13,500	\$4,187	\$13,500	0.00%
2039	Business & Conference	\$8,500	\$7,247	\$10,500	19.05%
2040	Education & Training	\$60,000	\$52,932	\$62,000	3.23%
2041	Water	\$13,000	\$8,293	\$13,000	0.00%
2042	Laundry Service Shop Coveralls	\$2,500	\$1,045	\$2,500	0.00%
2043	Legal Fees & Consulting Fees	\$94,000	\$83,507	\$93,000	-1.08%
2043-001	Prevention Consulting Fees	\$55,000	\$60,306	\$55,000	0.00%
2044	Petty Cash Fund	\$250	\$0	\$250	0.00%
2045	Pre Employment, Back Ground Checks & Testing	\$17,000	\$6,965	\$15,000	-13.33%
2046	Medical Waste Disposal	\$4,000	\$2,504	\$4,000	0.00%
2047	Plastic Control Contract	\$16,000	\$15,869	\$16,000	0.00%
2050	County Charges (Tax Collection/LAFCO/Fax-Refunds)	\$185,000	\$166,227	\$169,000	-9.47%
2051	Elections	\$1,500	\$750	\$750	-100.00%
2052	Public Education	\$1,900	\$0	\$4,000	52.50%
2053	Food/Drink - Incident Supplies	\$8,500	\$9,369	\$8,500	0.00%
2055	Awards & Recognition	\$10,000	\$9,888	\$10,000	0.00%
2056	Zoll/Fire RMS/Teleslaff User Maintenance Fee	\$13,000	\$4,718	\$13,000	0.00%
2120	Cleaning & Maintenance Supplies	\$8,000	\$10,608	\$8,000	0.00%
2121	Copy Machine Contract & Maintenance	\$16,000	\$13,599	\$16,000	0.00%
2122	Computer Service & Maintenance	\$47,000	\$22,698	\$40,000	-17.50%
2123	Fire Prevention/Public Education Supplies	\$9,000	\$4,885	\$7,000	-28.57%
2123-004	District Safety	\$2,750		\$14,500	81.03%
2124	Fuel & Oil	\$70,000	\$57,559	\$80,000	12.50%
2127	Medical Supplies	\$95,000	\$83,019	\$95,000	0.00%
2128	Miscellaneous	\$885	\$964	\$885	0.00%
2129	Office Supplies	\$14,300	\$7,898	\$14,500	1.36%
2130	Oxygen	\$8,000	\$5,125	\$8,000	0.00%
2131	Postage/Shipping	\$3,000	\$1,036	\$3,000	0.00%
2132	Storage	\$2,000	\$0	\$2,000	0.00%
2133	Uniform Supplies- Intern F/F & T-shirts	\$12,500	\$6,379	\$12,500	0.00%
2135	Firefighting Supplies/Equipment	\$56,000	\$27,025	\$31,765	-76.29%
2221	Radio/Firecom Repair & Maintenance/Voters	\$10,000	\$2,121	\$10,000	0.00%

E. Walder, Fire Chief

6/7/2019

The Services and Operations page gives a detailed account of the estimated service and operations costs for the up-coming year. These costs represent the annual reoccurring operating costs not including personnel.

Account Number		2018/19 Budget Amount	2018/19 YTD	2019/20 Budget	Percent Change
<b>Fixed Assets</b>					
4456	<b>Facilities</b>	<b>Amount</b>	<b>2018/19 YTD</b>	<b>2019/20 Budget</b>	
	Station 18 Refrigerators x3	\$11,399	\$7,651	\$4,587	
	Bunn Coffee Maker			\$599	
	Maytag Washer			\$598	
	Maytag Dryer			\$598	
	Recliners x3			\$2,312	
	TV Wall Mount			\$50	
	Husquama 48" Riding Mower with 9 Bushnell Bagger attachment Station 20			\$2,936	
	Toro Push Mower x 3 15, 16, 17			\$3,210	
	Echo Edger-HC2826			\$243	
	Security Cameras 15, 16, 17, 18, 19, 20 + Signage			\$7,000	
	Concept 2 Model D Rowing Machine			\$1,100	
	1 Free Motion Cable Cross Machine			\$4,100	
	X Mark Curl Bar			\$100	
	4- 45lbs Rubber Bumper Plates			\$450	
	Interlocking Rubber Plates 8 - 10 Packs			\$650	
4462	<b>Firefighting Equipment</b>	<b>\$18,700</b>	<b>\$1,281</b>		
	Gas Monitor Calibration Station			\$3,500	
	Gas Monitor Parts			\$3,150	
	BAT 19 Gas Detector, Calibration Gas, Regulator			\$1,000	
4464	<b>EMS Equipment</b>	<b>\$10,000</b>	<b>\$6,260</b>		
	Video Laryngoscope			\$3,000	
	CPR Manikins			\$1,000	
	ALS Bags			\$4,500	
4465	<b>Office, Telephone &amp; Computer Equipment</b>	<b>\$29,962</b>	<b>\$8,458</b>		
	Upgrade WS to Windows 10			\$1,000	
	Upgrade WS Hardware			\$4,000	
	Upgrade Assigned Laptops			\$5,000	
	MDC's E15, E19, E20			\$15,000	
	Station Status Board Hardware			\$3,000	
4469	<b>VHF Radio, &amp; Communications</b>	<b>\$10,000</b>	<b>\$0</b>		
	Radio Equipment			\$10,000	
4470	<b>Shop Equipment</b>	<b>\$12,740</b>	<b>\$679</b>		
	Software Subscription Detroit Diesel Link			\$700	

The Fixed Assets page gives a detailed account of the estimated fixed assets costs for the up-coming year. These costs represent the annual costs for new, upgrade or replacement items that generally don't require saving over several budget years not including capital expenditures.

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Account Number		2018/19 Budget Amount	2018/19 YTD	2019/20 Budget	Percent Change
<b>Capital Expenditures Reserves</b>					
?	<b>LFD Facilities Reserve Account</b>				
	Station 18 Schematic Design and Truckroom Build			\$1,561,261	
	<b>LFD Apparatus Reserve Account</b>				
	2020 Ford Expedition Command Vehicle 1700 1/6, 80%			\$9,333	
	<b>SPFD Apparatus Reserve Account</b>				
	2020 Ford Expedition Command Vehicle 1700 5/6, 80%			46,667	
	<b>Total Capital Expenditures Reserve Account</b>			1,561,261	
	<b>Capital Expenditures General Budget</b>				
4511	<b>Major Equipment</b>	\$1,283,900	\$1,107,646		
	Portable Radios 80%			40,000	
	Buar Breathing Air Filling Station Upgrade 80%			8,000	
	3" Supply Line 40 Slicks of 50ft			12,000	
	5051 Cutters- For E-18 80%			6,123	
	Lifting Tips for Spreaders T17 80%			2,760	
4512	<b>Capital Facilities Projects</b>				
	Fire Alarm Install and Monitoring Admin Portables			5,000	
	<b>Total Capital Expenditures General Budget</b>			73,883	
	<b>Total Capital Expenditures Reserves and General Budget</b>			1,635,144	

The Capital Expenditures page gives a detailed account of the estimated capital improvement costs for the up-coming year. These costs represent the estimated funds needed to complete major capital projects that require planned savings over several budget years. These projects are outlined in the Major Equipment Replacement Plan, the Apparatus Replacement Plan, the Capital Facilities Plan and the Long Term Facilities Maintenance Plan.

Account Number	2018/19 Budget Amount	2018/19 YTD	2019/20 Budget	Percent Change
<b>SPFD MITIGATION ACCOUNT EXPENDITURES</b>				
<b>4520 Account Expenditures</b>	<b>2018/19 Budget</b>	<b>2018/19 YTD</b>	<b>2018/19 Budget</b>	
New Ford Transit 8 Passenger Van 5/6	\$1,025,746	\$855,465	\$29,167.00	
2020 Ford Expedition Command Vehicle 1700 5/6 20%			\$11,667.00	
Portable Radios 20%			\$10,000.00	
Lifting Tips for Spreaders T17 20%			\$240.00	
<b>Mitigation Expenditures</b>			<b>\$51,074.00</b>	
<b>LFD Mitigation Expenditures</b>	<b>2018/19 Budget</b>	<b>2018/19 YTD</b>	<b>2019/20 Budget</b>	
Station 18 Truck Room Schematic Design and Build	\$200,449	\$67,130	\$104,567.00	
New Ford Transit 8 Passenger Van 1/6			\$5,833.00	
2020 Ford Expedition Command Vehicle 1700 1/6 20%			\$2,333.00	
5051 Cutters- For E-18 20%			\$1,530.00	
<b>Loomis Mitigation Expenditures</b>			<b>\$112,733.00</b>	
<b>Total Mitigation Expenditures</b>			<b>\$163,807.00</b>	

The Mitigation Account Expenditures page gives a detailed account of the estimated capital improvement costs for the up-coming year. These costs represent the estimated funds needed to complete major capital projects that require planned savings over several budget years. These projects are outlined in the Capital Facilities Plan.

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**SOUTH PLACER FIRE DISTRICT  
INTEROFFICE MEMORANDUM**

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**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF ERIC WALDER  
**SUBJECT:** BOARD MEETING AGENDA STAFF RECOMMENDATIONS  
**DATE:** FRIDAY, JUNE 07, 2019  
**CC:** BOARD SECRETARY KATHY MEDEIROS

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**Agenda Item: Placer County Fire Service Issues:**

**Action Requested:** Chief recommends discussion on the latest developments in Placer County Fire Service delivery system and consolidation efforts countywide.

**Background:** Since the Placer County funded Fire Services Regional Assessment and Improvement Plan (Citygate Study) was not adopted and published by Placer County and the South Placer Fire District successfully consolidated there have been a few recent developments. Staff recommends keeping this item on the agenda under information and discussion so the Chief can share information that arises in a timely manner with the Board.

**Impact:** Informational

**Attachments:** None

**Eric G. Walder, EFO**  
**Fire Chief**  
South Placer Fire District

**SOUTH PLACER FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program**

**Account Report for the Period**  
**4/1/2019 to 4/30/2019**

Eric Walder  
Fire Chief  
South Placer Fire Protection District  
6900 Eureka Rd.  
Granite Bay, CA 95746

### Account Summary

Source	Beginning Balance as of 4/1/2019	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 4/30/2019
OPEB	\$1,059,575.60	\$80,000.00	\$22,144.46	\$591.76	\$0.00	\$0.00	\$1,161,128.30
<b>Totals</b>	<b>\$1,059,575.60</b>	<b>\$80,000.00</b>	<b>\$22,144.46</b>	<b>\$591.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,161,128.30</b>

### Investment Selection

Moderate HighMark PLUS

### Investment Objective

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

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
2.00%	4.98%	6.97%	7.74%	5.50%	-	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



**North Tahoe Fire Protection District**  
P.O. Box 5879 ♦ Tahoe City, CA 96145  
530-583-6911 ♦ Fax: 583-6909



**Meeks Bay Fire Protection District**  
P.O. Box 189 ♦ Tahoma, CA 96142  
530-525-7548 ♦ Fax: 525-4502

May 31, 2019

Chief Eric Walder  
SOUTH PLACER FIRE  
6900 Eureka Road  
Granite Bay, CA 95746

Re: Division Chief Testing

Dear Chief Walder:

On behalf of the Board of Directors and staff of North Tahoe Fire Protection District, I am writing to express our appreciation for your extensive participation during the Division Chief Assessment Center on May 23, 2019.

Without assistance like yours, the District would not have been able to conduct such a comprehensive assessment center. Through your participation, the District was successful in its process, and the multi-agency cooperation that was developed throughout the day will carry into our frequent responses together.

Should you need any type of promotional or assessment center assistance from the District please do not hesitate to contact me. We look forward to an opportunity to reciprocate.

Thank you for your time and support.

Very respectfully yours,

A handwritten signature in blue ink, appearing to read "MS Schwartz", is written over the typed name and title.

Michael S. Schwartz  
Fire Chief

# RAYMOND JAMES®

Eric Walder  
Fire Chief  
South Placer Fire District  
6900 Eureka Road  
Granite Bay, CA 95746

***Re: Financing for Future Capital Projects***

Dear Chief Walder:

I am reaching out to let you know about a recent financing that Raymond James successfully implemented for Little Lake Fire Protection District (the "District") to finance a new headquarters facility and to let you know that we would be very interested in providing bond underwriting services for your organization.

On May 2, 2019, Raymond James, serving as sole managing underwriter, priced \$7,200,000 of Certificates of Participation ("COPs") for the District to finance a new Headquarters Building and Main Fire Station. Based in Willits, California (Mendocino County), the District is an independent district providing fire protection services to a population base of 12,350, with a service area comprised of 239.4 square miles. The District is governed by a five-member elected Board and has four full-time employees and 40 volunteer firefighters.

The link to the Official Statement, which is the document Raymond James used to market the COPs to potential investors, and which provides a great overview of the District's finances and operations is: <https://emma.msrb.org/ES1266538-ES991341-ES1392750.pdf>

The Certificates will finance construction of an 11,000 square foot pre-engineered metal building that will serve as the District's new fire station and headquarters. The new building will feature five apparatus bays, space for gear lockers, adequate kitchen/dining area, up-to-date showers and bathroom facilities, gender specific sleeping quarters, a fitness/workout room, a training/meeting room, supply storage space, a fire alarm/fire sprinkler system, an approved exhaust removal system and an emergency back-up power system. The project, designed by Calpo, Hom & Don, is expected to meet the District's needs for the next 50 years.

Over the course of three months, Raymond James' bankers worked with District staff and Bond Counsel to develop a plan of finance and bond structure to leverage a voter-approved special tax (Measure J) dedicated to the Project. Structured as a General Fund-backed Installment Sale Agreement COPs, the Certificates are payable from all legally available funds of the District, but were structured such that the anticipated Measure J receipts will be sufficient to cover the debt service, with no net General Fund impact. Our banking team worked with Disclosure Counsel to create de novo disclosure for this first-time issuer, emphasizing the importance of the District's prudent financial management policies, strong fund balance and liquidity, self-supporting nature of the COPS, and minimal pension burden (and no OPEB liability). We took the lead in developing a comprehensive rating presentation and worked with the District to accurately and thoroughly tell its very impressive story, resulting in a very positive "A+" underlying rating from Standard & Poor's, as well as a very aggressive bid from BAM for bond insurance and a debt service reserve fund surety policy that enabled the District to reduce its borrowing requirement and achieve a AA rating from S&P.

After posting the Preliminary Official Statement, Raymond James launched a comprehensive outreach to investors through our three-tiered bond sales system (Tier 1 institutions, Middle Market accounts and traditional retail), which resulted in 21 orders from six accounts as summarized below. Raymond James utilized its capital to underwrite \$1,720,000 or 23.9% of the bonds.

# RAYMOND JAMES®

## Investors by Maturity

Maturity	Par (000)	Orders (000)	Subscription	Type of Investors
2020	155	0	0.00x	Underwritten
2021	160	0	0.00x	Underwritten
2022	165	50	0.30x	Individuals
2023	170	0	0.00x	Underwritten
2024	175	0	0.00x	Underwritten
2025	185	0	0.00x	Underwritten
2026	190	0	0.00x	Underwritten
2027	200	200	1.00x	Bond Fund
2028	205	205	1.00x	Bond Fund
2029	215	430	2.00x	Broker/Dealer, Bond Fund
2030	225	450	2.00x	Broker/Dealer, Bond Fund
2031	235	470	2.00x	Broker/Dealer, Bond Fund
2032	240	480	2.00x	Broker/Dealer, Bond Fund
2033	250	250	1.00x	Broker/Dealer
2034	260	260	1.00x	Bond Fund
2035	270	270	1.00x	Bond Fund
2036	275	275	1.00x	Broker/Dealer
2037	285	0	0.00x	Underwritten
2038	295	295	1.00x	Broker/Dealer
2039	305	0	0.00x	Underwritten
2040	310	310	1.00x	Broker/Dealer
2042	650	650	1.00x	Broker/Dealer
2047	1825	1,825	1.00x	Individuals, Prop/Trading, Broker/Dealer

The District's final true-interest cost for the bonds was 3.13% with final maturity in 2047.

We are very proud of our work on behalf of the District and wanted to convey our interest in providing similar services to your organization. To verify our performance, we encourage you to contact the District's Chief, Chris Wilkes, at (707) 489-0101 or [wilkes@mendocinocounty.org](mailto:wilkes@mendocinocounty.org).

If you would like to learn more about how Raymond James might help your organization, please give me a call or shoot me an email.

Thank you for your consideration.



Robert Larkins  
 Senior Managing Director, Western Region Manager  
 Public Finance  
 One Embarcadero Center, Suite 650  
 San Francisco, CA 94111  
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