

AGENDA
SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Weds. May 11th, 2022

1. 7:00 p.m. Regular Session (Station 17, Training Room)

2. Flag Salute

3. Public Comment

4. 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.

5. 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	\$132,637.77
Consolidated Mitigation Fees	\$43,206.40
Plans/Inspections	\$26,172.00
Staffing Reimbursements	\$141.55
Workers Comp. Reimbursements	\$10,698.66
Cell Tower Leases	<u>\$9,445.84</u>
TOTAL	<u><u>\$222,302.22</u></u>

D. Approval of the May 2022 Expenditures: \$522,551.72

E. Personnel Items

<u>Separations:</u>	None
<u>Promotions:</u>	None
<u>Reassignments:</u>	None
<u>New Hires:</u>	None
<u>Interns/Volunteers:</u>	None

6. Special Presentation: Badge pinning for Captain Logan Stoner and Captain John O'Leary

7. Old Business:

- A. **Station 18 New Truck Room Update:** Staff recommends discussion on the progress made on the project. PG#19
- B. **Employee Retention:** Staff recommends discussing current issues facing the District involving employee retention. PG#20
- C. **Update on Proposition 218 Ballot Measure:** Staff recommends a brief update on the status of the Proposition 218 ballot measure. PG#21

8. New Business:

- A. **Surplus Vehicle (210) 2006 Polaris Ranger 6x6 OHV:** Staff recommends that the Board authorize the District to surplus the Polaris OHV 210 PG#22
- B. **Election Services Request:** Staff recommends approval of Resolution requesting election services for three expiring Board of Director positions. PG#27
- C. **Fiscal Year 2021/22 Quarterly Budget Report:** Staff recommends a short presentation on the Fiscal Year 2021/22 budget status. PG#31
- D. **Discussion on District-wide Photovoltaic Solar Project:** Staff recommends discussion on options to mitigate rising utility costs through the acquisition of photovoltaic solar panels District-wide. PG#37
- E. **Resolution of Intention to Continue Assessments for Fiscal Year 2022-2023** PG#39
Staff recommends discussion and adoption of Resolution No. 13-2021/2022 Preliminarily Approving Engineer's Report and Providing the Notice of Hearing for the South Placer Fire Protection District, Fire Protection and Emergency Response Services Assessment.

9. Information and Discussion

10. Correspondence PG#78

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
April 13th, 2022

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, April 13th, 2022, at 7:00 p.m. by President Gary Grenfell.

Present:

Gary Grenfell, President
Dan Bajtos, Vice President
Sean Mullin, Clerk
Ken Musso, Director
Mike Johnson, Director
Chris Gibson, Director

Absent:

Terri Ryland, Director

Staff in Attendance:

Fire Chief, Mark Duerr
Division Chief, Jeff Ingolia
Division Chief, James Magnuson
Battalion Chief Matt Van Voltinburg
Captains, Shawn Cline, Tracey Kincheloe, Mark Robertson, Donavon Gray, Joe Stephens
Engineers, Jonathan Crull, Martin Ridgeway, Darrin Mayo
Firefighter Paramedics, Taylor Bromley, Kevin Cooney, Jack Mascarinas

Public Comment: None

Report from Closed Session: The board met in closed session at 6:30 p.m. to discuss possible litigation. President Grenfell reported that no action was taken.

Consent Agenda: Director Gibson made a motion to approve the consent agenda; seconded by Vice President Bajtos.

Rollcall:

Ayes: Grenfell, Bajtos, Mullin, Musso, Johnson, Gibson Noes: None Abstain: None

Absent: Ryland

Carried

Special Presentation: Chief Duerr introduced newly hired Division Chief James Magnuson who was pinned with his official badge by his wife Janon, and newly promoted Battalion Chief Matt Van Voltinburg who was pinned by friend and retired Fire Captain Pat Ellingford.

OLD BUSINESS

Station 18 New Truck Room Update: Staff recommends discussion on the proposed project and progress made to date. Chief Duerr began that work on the wall has been stalled by PG&E. Chief Ingolia further explained that a PG&E line runs between the wall and the neighboring property. Chief Duerr recommended that the project be paused. With PG&E rates increasing, Chief Duerr also recommended that the District look into installing solar at the stations. He would like to bring a proposal for solar to the May board meeting.

Employee Retention: Staff recommends discussion on current issues facing the District involving employee retention. Chief Duerr reported that there are currently three Firefighter vacancies and one Engineer vacancy. Engineer interviews will occur next week. Apprentice Firefighter, Captain and Battalion Chief positions are all filled.

Motor Vehicle Accident Cost Recovery Resolution: Staff recommends adoption of the Resolution for the Motor Vehicle Accident Cost Recovery services agreement. Chief Duerr reported that a signed resolution is needed to accompany the services agreement with Fire Recovery USA that was approved at the March Board meeting. Director Gibson made a motion to approve the Resolution Establishing and Implementing a Program to Charge Mitigation Rates for the Deployment of Emergency and Non-Emergency Services by the Fire Department for Services Provided/Rendered by/for the South Placer Fire District. Director Johnson seconded the motion.

Rollcall:

Ayes: Grenfell, Bajtos, Mullin, Musso, Johnson, Gibson Noes: None Abstain: None

Absent: Ryland

Carried

NFPA 1582 Compliant District Physicals: Staff recommends further discussion and approval to implement National Fire Protection Association 1582 physicals. Chief Duerr reported that policies have been updated and that physicals are tentatively scheduled for May. No action was taken by the Board.

NEW BUSINESS

Adoption of Proposition 218 Assessment Ballot Proceedings Procedures Resolution: Chief recommends discussion and adoption of a Resolution for Proposition 218 Assessment proceedings. Chief Duerr introduced Sonia Ortega, of SCI Consulting Group, Inc.. Also introduced was John Bliss, Engineer, from SCI. Ms. Ortega explained that there are two resolutions on the agenda. The first resolution adopts procedures for the ballot process and formation of the assessment district. The second resolution preliminarily adopts the Engineer's Report and authorizes moving forward with the ballot process. She also spoke about the methodology involved in preparing the Engineer's Report which establishes a single family equivalency (SFE) rate of \$214.16.

If authorized, ballots will be mailed on April 20, 2022. Two town hall meetings, plus a series of open houses, are scheduled over the next several weeks. Ballots will be tabulated at a public

hearing on June 8 and results announced at a continuation of the public hearing on July 13. Ms. Ortega answered questions from the Board and the public.

Director Johnson made a motion to approve the Resolution Adopting Proposition 218 Assessment Ballot Proceedings Procedures. Director Musso seconded the motion.

Rollcall:

Ayes: Grenfell, Bajtos, Mullin, Musso, Johnson, Gibson Noes: None Abstain: None
Absent: Ryland

Adoption of Resolution Preliminarily Approving Engineer's Report and Initiating Ballot Proceedings: Chief recommends discussion and adoption of a Resolution initiating the proceedings for the formation of a fire protection and emergency response services assessment district pursuant to Govt. Code Sections 50078-50078.20 and Cal. Const. Art. XIID to provide improved fire protection and fire suppression services for all the properties within the boundaries of the assessment district.

Director Johnson made a motion to approve the Resolution Initiating Proceedings, Providing Intention to Levy Assessments, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing and the Mailing of Assessment Ballots for the South Placer Fire Protection District of Placer County, Fire Protection and Emergency Response Services Assessment. Vice President Bajtos seconded the motion.

Rollcall:

Ayes: Grenfell, Bajtos, Mullin, Musso, Johnson, Gibson Noes: None Abstain: None
Absent: Ryland Carried

Budget Amendment for Seek Thermal Imaging Cameras: Chief recommends discussion and Board action to amend the 2021/22 budget to include the purchase of Seek Thermal Imaging Cameras. Chief Duerr explained that the District has received an Urban Areas Security Initiative Program grant that will reimburse the cost of \$11,289 for 18 new Seek thermal imaging cameras. The proposed budget amendment increases the line item for grant revenue and adds an expense line item for the purchase of the cameras as a consolidated mitigation expense.

Director Mullin made a motion to amend the budget as proposed. Director Gibson seconded the motion. Director Musso stepped out of the room for a few minutes while this item was before the Board and was absent for the vote.

Rollcall:

Ayes: Grenfell, Bajtos, Mullin, Johnson, Gibson Noes: None Abstain: None
Absent: Ryland, Musso Carried

FASIS Board Member Election: Staff recommends discussion and Board action to elect up to three (3) candidates for the 2022 FASIS Board of Directors. Chief Duerr reported that there were four candidates on the FASIS ballot. After a brief discussion, the Board took no action to vote the ballot.

INFORMATION AND DISCUSSION

COVID-19 Update: Chief recommends updating the Board on the status of the current pandemic and the District's response and preparations. Chief Duerr reported that in Placer County COVID cases are currently at a record low. Pending any future outbreaks or increase in cases, the COVID-19 update will be removed as a monthly agenda item.

FAIRA Update: Director Musso to provide an update on the recent FAIRA meeting. Director Musso reported that FAIRA is evaluating admitting Sac Metro Fire as a member of FAIRA. New rates are being assessed, a new CPA has been hired, and they are working with a new bank.

Correspondence: The PARS fund account statement for the month of February; letter from Placer County LAFCO seeking nominations for Special District representative; letter of thanks from Stockton Fire Department for help in staffing their firehouses following the death of Fire Captain Max Fortuna; e-mail from Steve Schiber of Development, Inc., commending South Placer Fire's prevention staff.

Chief's Report:

- Memorial for Trent Jennings will be held on April 19
- Chief Magnuson has been in touch with Wittman Enterprises to review our ambulance billing procedure. Wittman "sang the praises" of Captain Donavon Gray for changes to the reporting process that have made billing easier.
- Firefighter Appreciation Night is scheduled for November 18.
- Memorial plaques for Chief Tony Corado have been placed on the water tender and at Station 19.
- 298 calls in March.

Functions:

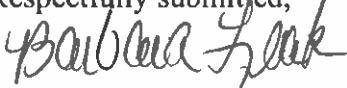
- Town Hall meetings are scheduled for April 19 and May 6.
- Open houses are scheduled from 11:00 a.m. to 1:30 p.m. on April 30 at Station 15, May 7 at Station 16, May 14 at Station 17, May 21 at Station 19, June 4 at Station 20, and June 11 at Station 18. Chief Duerr asked board members to let him know which dates they will be attending.

Board/Staff Comments: Director Mullin thanked the District for a recent response to his house.

Future Agenda Items: May agenda, proposals for solar installation. Options for other possible station upgrade projects to be agendaized after June or July.

There being no further business to come before the Board, the meeting adjourned at 8:19 p.m. The next regular meeting will be held Wednesday, May 11th, 2022.

Respectfully submitted,



Barbara Leak
Recording Secretary, pro-tem

Ranges:	From:	To:		From:	To:
Checkbook ID	First	Last	Number	First	Last
Description	First	Last	Date	4/8/2022	5/3/2022
User-Defined 1	First	Last	Type	Check	Check

Sorted By: Date
Include Trx: Reconciled, Unreconciled

* Voided transaction ^ Cleared amount is different than posted amount

Checkbook ID	Description	User-Defined 1	Current Balance			
Number	Date	Type	Paid To/Rcvd From	Reconciled	Origin	Payment Deposit
PLACER COUNTY	County Of Placer					\$172,791.33
24220	5/3/2022	CHK	AFLAC	No	PMCHK00000975	\$771.32
24221	5/3/2022	CHK	Bank Of New York Mellon Trus	No	PMCHK00000975	\$253,148.75
24222	5/3/2022	CHK	California Assn of Prefessio	No	PMCHK00000975	\$1,445.50
24223	5/3/2022	CHK	California Assn of Prefessio	No	PMCHK00000975	\$59.00
24224	5/3/2022	CHK	NGLIC C/O Superior Vision Se	No	PMCHK00000975	\$1,004.84
24225	5/3/2022	CHK	P.E.R.S	No	PMCHK00000975	\$108,716.58
24226	5/3/2022	CHK	PRINCIPAL MUTUAL	No	PMCHK00000975	\$7,444.16
24227	5/3/2022	CHK	Sacramento Area Fire Fighter	No	PMCHK00000975	\$2,132.34
24228	5/3/2022	CHK	Sacramento Area Fire Fighter	No	PMCHK00000975	\$2,132.34
24229	5/3/2022	CHK	Sacramento Area Fire Fighter	No	PMCHK00000975	\$2,132.34
24230	5/3/2022	CHK	SPFAOA	No	PMCHK00000975	\$50.00
24231	5/3/2022	CHK	SPFAOA	No	PMCHK00000975	\$50.00
24232	5/3/2022	CHK	SPFAOA	No	PMCHK00000975	\$50.00
24233	5/3/2022	CHK	TASC/ Total Admin Service	No	PMCHK00000975	\$4,912.21
24234	5/3/2022	CHK	TASC/ Total Admin Service	No	PMCHK00000975	\$4,912.21
24235	5/3/2022	CHK	TASC/ Total Admin Service	No	PMCHK00000975	\$219.52
24236	5/3/2022	CHK	Voya Financial Trust Co.	No	PMCHK00000975	\$15,450.73
24237	5/3/2022	CHK	Voya Financial Trust Co.	No	PMCHK00000975	\$15,321.13
24238	5/3/2022	CHK	Voya Financial Trust Co.	No	PMCHK00000975	\$15,638.56

19 Transaction(s)						\$435,591.53 \$0.00

WELLS FARGO OP	Wells Fargo Operating Account					\$81,776.44
27220	4/25/2022	CHK	ADVANTAGE GEAR	No	PMCHK00000974	\$67.46
27221	4/25/2022	CHK	AUBURN TIRE SERVICE	No	PMCHK00000974	\$2,705.57
27222	4/25/2022	CHK	BART INDUSTRIES	No	PMCHK00000974	\$170.85
27223	4/25/2022	CHK	Cascade Healthcare Services	No	PMCHK00000974	\$205.00
27224	4/25/2022	CHK	CUMMINS Pacific, LLC	No	PMCHK00000974	\$749.24
27225	4/25/2022	CHK	COLLEGE OAK TOWING	No	PMCHK00000974	\$1,065.15
27226	4/25/2022	CHK	Consolidated Communications	No	PMCHK00000974	\$2,310.41
27227	4/25/2022	CHK	FOLSOM LAKE FORD	No	PMCHK00000974	\$170.44
27228	4/25/2022	CHK	Foothill Fire and WIRE	No	PMCHK00000974	\$125.00
27229	4/25/2022	CHK	GRAINGER, W.W.	No	PMCHK00000974	\$249.34
27230	4/25/2022	CHK	Golden State Emergency Vehic	No	PMCHK00000974	\$3,496.78
27231	4/25/2022	CHK	Hunt and Sons, Inc	No	PMCHK00000974	\$5,009.96
27232	4/25/2022	CHK	HARRIS INDUSTRIAL GASES	No	PMCHK00000974	\$1,089.75
27233	4/25/2022	CHK	Interwest Consulting Group	No	PMCHK00000974	\$3,065.00
27234	4/25/2022	CHK	JRB Pest and Sanitation	No	PMCHK00000974	\$380.00
27235	4/25/2022	CHK	Jorgensen Company	No	PMCHK00000974	\$427.22
27236	4/25/2022	CHK	LIFE ASSIST	No	PMCHK00000974	\$4,854.64
27237	4/25/2022	CHK	Municipal Emergency Services	No	PMCHK00000974	\$11,288.93
27238	4/25/2022	CHK	NETWORK DESIGN ASSOC	No	PMCHK00000974	\$1,332.50
27239	4/25/2022	CHK	PLACER CO. DEPT. OF PUBLIC W	No	PMCHK00000974	\$5,829.73
27240	4/25/2022	CHK	Placer County Water Agency	No	PMCHK00000974	\$442.64
27241	4/25/2022	CHK	PATTERSON, PAT	No	PMCHK00000974	\$166.00
27242	4/25/2022	CHK	Placer County Environmental	No	PMCHK00000974	\$2,584.00
27243	4/25/2022	CHK	STERICYCLE INC	No	PMCHK00000974	\$289.41
27244	4/25/2022	CHK	SACRAMENTO TRUCK CENTER	No	PMCHK00000974	\$900.34
27245	4/25/2022	CHK	Sac Metro Fire	No	PMCHK00000974	\$539.45
27246	4/25/2022	CHK	SAMBA Holdings Inc	No	PMCHK00000974	\$72.46

Checkbook ID	Description		User-Defined 1		Current Balance	
Number	Date	Type	Paid To/Rcvd From	Reconciled Origin	Payment	Deposit
27247	4/25/2022	CHK	Verizon Wireless	No	PMCHK00000974	\$397.34
27248	4/25/2022	CHK	WITTMAN ENTERPRISES, LLC	No	PMCHK00000974	\$6,489.03
27249	4/25/2022	CHK	Wattco	No	PMCHK00000974	\$271.59
27250	5/3/2022	CHK	2-Eleven Shields	No	PMCHK00000976	\$810.00
27251	5/3/2022	CHK	AT & T	No	PMCHK00000976	\$159.34
27252	5/3/2022	CHK	AT & T / T-1 Lines	No	PMCHK00000976	\$1,363.16
27253	5/3/2022	CHK	AUBURN TIRE SERVICE	No	PMCHK00000976	\$1,665.42
27254	5/3/2022	CHK	AT&T Mobility	No	PMCHK00000976	\$991.75
27255	5/3/2022	CHK	BART INDUSTRIES	No	PMCHK00000976	\$989.99
27256	5/3/2022	CHK	CIT Technology Fin Serv. Inc	No	PMCHK00000976	\$1,178.67
27257	5/3/2022	CHK	Carpenter, Cathy	No	PMCHK00000976	\$3,100.73
27258	5/3/2022	CHK	De Lage Landen Financial Ser	No	PMCHK00000976	\$275.73
27259	5/3/2022	CHK	FOLSOM LAKE FORD	No	PMCHK00000976	\$220.86
27260	5/3/2022	CHK	Hunt and Sons, Inc	No	PMCHK00000976	\$5,075.52
27261	5/3/2022	CHK	Johnson, Michael	No	PMCHK00000976	\$85.71
27262	5/3/2022	CHK	Kaiser Foundation Health Pla	No	PMCHK00000976	\$1,878.95
27263	5/3/2022	CHK	NETWORK DESIGN ASSOC	No	PMCHK00000976	\$1,790.50
27264	5/3/2022	CHK	PG & E	No	PMCHK00000976	\$5,587.00
27265	5/3/2022	CHK	Purchase Power	No	PMCHK00000976	\$208.99
27266	5/3/2022	CHK	Veritiv Operating Company	No	PMCHK00000976	\$1,266.43
27267	5/3/2022	CHK	Wattco	No	PMCHK00000976	\$3,566.21
					-----	-----
48	Transaction(s)				\$86,960.19	\$0.00
67	Total Transaction(s)					

System: 5/3/2022 12:08:45 PM
 User Date: 5/3/2022

South Placer Fire District
 CHECK DISTRIBUTION REPORT
 Payables Management

Page: 1
 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	4/8/2022	5/3/2022		WELLS FARGO OP 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	AFLAC	PLACER COUNTY	24220	5/3/2022	\$771.32
34666	728523	Monthly premium	\$771.32		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-1550-000	Agency Share Insurance	\$771.32	\$0.00	
B174	Bank Of New York Mellon Trust	PLACER COUNTY	24221	5/3/2022	\$253,148.75
34667	34667	COP Bond	\$253,148.75		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-1552-001	COP Debt Service- Principal	\$135,000.00	\$0.00	
	PURCH 0-000-1552-002	COP Debt Service - Interest	\$118,148.75	\$0.00	
C273	California Assn of Professiona	PLACER COUNTY	24222	5/3/2022	\$1,445.50
34668	5/2022 LTD	05-2022 Safety LTD	\$1,445.50		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-0215-000	Group Insurance Payable	\$59.00	\$0.00	
	PURCH 0-000-0215-000	Group Insurance Payable	\$1,386.50	\$0.00	
C273	California Assn of Professiona	PLACER COUNTY	24223	5/3/2022	\$59.00
34669	5/2022 NS	05-2022 NSafety LTD	\$59.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-0215-000	Group Insurance Payable	\$59.00	\$0.00	
N115	NGLIC C/O Superior Vision Serv	PLACER COUNTY	24224	5/3/2022	\$1,004.84
34670	625164	05-2022 vision premium	\$1,004.84		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-1550-000	Agency Share Insurance	\$1,004.84	\$0.00	
P101	P.E.R.S	PLACER COUNTY	24225	5/3/2022	\$108,716.58
34671	16777078	May 2022 premium	\$108,716.58		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-0215-000	Group Insurance Payable	\$23,302.53	\$0.00	
	PURCH 0-000-1550-000	Agency Share Insurance	\$61,892.57	\$0.00	
	PURCH 0-000-1550-000	Agency Share Insurance	\$23,521.48	\$0.00	
P159	PRINCIPAL MUTUAL	PLACER COUNTY	24226	5/3/2022	\$7,444.16
34672	5-2022 DENTAL	May 2022 dental premium	\$7,444.16		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-1550-000	Agency Share Insurance	\$7,444.16	\$0.00	
S043	Sacramento Area Fire Fighters	PLACER COUNTY	24227	5/3/2022	\$2,132.34
34673	PP20 UNION 2022	EE Union dues PP 20	\$2,132.34		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-0218-000	Union Dues Payable	\$2,132.34	\$0.00	

System: 5/3/2022 12:08:45 PM
User Date: 5/3/2022

South Placer Fire District
CHECK DISTRIBUTION REPORT
Payables Management

Page: 2
User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
S043 34674	Sacramento Area Fire Fighters PP21 UNION 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY EE Union dues PP 21 Description Union Dues Payable	24228 \$2,132.34	5/3/2022 Debit \$2,132.34	\$2,132.34 Credit \$0.00
S043 34675	Sacramento Area Fire Fighters PP22 UNION 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY EE Union dues PP 22 Description Union Dues Payable	24229 \$2,132.34	5/3/2022 Debit \$2,132.34	\$2,132.34 Credit \$0.00
S233 34676	SPFAOA PP20 SPFAOA 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY SPFAOA dues PP 20 Description Union Dues Payable	24230 \$50.00	5/3/2022 Debit \$50.00	\$50.00 Credit \$0.00
S233 34677	SPFAOA PP21 SPFAOA 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY SPFAOA dues PP 21 Description Union Dues Payable	24231 \$50.00	5/3/2022 Debit \$50.00	\$50.00 Credit \$0.00
S233 34678	SPFAOA PP22 SPFAOA 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY SPFAOA dues PP 22 Description Union Dues Payable	24232 \$50.00	5/3/2022 Debit \$50.00	\$50.00 Credit \$0.00
T160 34679	TASC/ Total Admin Service PP21 DC/MR 2022 Type Account PURCH 0-000-0216-000 PURCH 0-000-1550-000 PURCH 0-000-1550-000	PLACER COUNTY EE/ER DC/MR PP 21 Description Flexible Benefits Payable Agency Share Insurance Agency Share Insurance	24233 \$4,912.21	5/3/2022 Debit \$869.51 \$3,638.87 \$403.83	Credit \$0.00 \$0.00 \$0.00
T160 34680	TASC/ Total Admin Service PP22 DC/MR 2022 Type Account PURCH 0-000-0216-000 PURCH 0-000-1550-000 PURCH 0-000-1550-000	PLACER COUNTY EE/ER DC/MR PP 22 Description Flexible Benefits Payable Agency Share Insurance Agency Share Insurance	24234 \$4,912.21	5/3/2022 Debit \$869.51 \$3,638.87 \$403.83	Credit \$0.00 \$0.00 \$0.00
T160 34681	TASC/ Total Admin Service IN2370350 Type Account PURCH 0-000-0215-000	PLACER COUNTY 5/2022 Admin Fees Description Group Insurance Payable	24235 \$219.52	5/3/2022 Debit \$219.52	\$219.52 Credit \$0.00
V125 34682	Voya Financial Trust Co. PP20 DEF COMP 2022 Type Account PURCH 0-000-0214-000 PURCH 0-000-0214-000	PLACER COUNTY EE/ER Def Comp PP 20 Description 457 Deferred Comp. Payable 457 Deferred Comp. Payable	24236 \$15,450.73	5/3/2022 Debit \$14,389.05 \$1,061.68	\$15,450.73 Credit \$0.00 \$0.00
V125	Voya Financial Trust Co.	PLACER COUNTY	24237	5/3/2022	\$15,321.13

System: 5/3/2022 12:08:45 PM
 User Date: 5/3/2022

South Placer Fire District
 CHECK DISTRIBUTION REPORT
 Payables Management

Page: 3
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
34683	PP21 DEF COMP 2022	EE/ER Def Comp PP 21	\$15,321.13		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$14,259.45	\$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$1,061.68	\$0.00
V125	Voya Financial Trust Co.	PLACER COUNTY	24238	5/3/2022	\$15,638.56
34684	PP22 DEF COMP 2022	EE/ER Def Comp PP 22	\$15,638.56		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$14,576.88	\$0.00
	PURCH 0-000-0214-000	457 Deferred Comp. Payable		\$1,061.68	\$0.00
A172	ADVANTAGE GEAR	WELLS FARGO OP	27220	4/25/2022	\$67.46
34611	52616-1	Shoes, bugles	\$67.46		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2133-000	Uniform Supplies		\$67.46	\$0.00
A211	AUBURN TIRE SERVICE	WELLS FARGO OP	27221	4/25/2022	\$2,705.57
34612	130198	Tires	\$2,705.57		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin		\$2,705.57	\$0.00
B147	BART INDUSTRIES	WELLS FARGO OP	27222	4/25/2022	\$170.85
34613	6091-397064	Gasket material	\$61.86		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-301	Truck 17 100' Aerial		\$61.86	\$0.00
34614	6091-400926	Fuel filters for convault	\$108.99		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-000	Fuel & Oil		\$108.99	\$0.00
C147	Cascade Healthcare Services LL	WELLS FARGO OP	27223	4/25/2022	\$205.00
34615	T68949	PALS renewal	\$205.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$205.00	\$0.00
C233	CUMMINS Pacific, LLC	WELLS FARGO OP	27224	4/25/2022	\$749.24
34620	Y5-68849	Coolant and flush	\$749.24		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-301	Truck 17 100' Aerial		\$749.24	\$0.00
C242	COLLEGE OAK TOWING	WELLS FARGO OP	27225	4/25/2022	\$1,065.15
34616	550091	Tow to transmission shop	\$579.15		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-605	1998 Ford Grass		\$579.15	\$0.00
34617	551606	Tow to Station 17	\$486.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		\$486.00	\$0.00
C267	Consolidated Communications	WELLS FARGO OP	27226	4/25/2022	\$2,310.41

System: 5/3/2022 12:08:45 PM
 User Date: 5/3/2022

South Placer Fire District
 CHECK DISTRIBUTION REPORT
 Payables Management

Page: 4
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
34618	34618	Monthly billing	\$130.02		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-000	Telephone	\$130.02	\$0.00	
34619	34619	Monthly billing	\$2,180.39		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-001	6900 Eureka Road	\$1,590.84	\$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	
F109	FOLSOM LAKE FORD	WELLS FARGO OP	27227	4/25/2022	\$170.44
34621	724508	Blinker switch	\$170.44		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-209	2006 Ford F-550 Shop Truck	\$170.44	\$0.00	
F200	Foothill Fire and WIRE	WELLS FARGO OP	27228	4/25/2022	\$125.00
34622	52524	Alarm panels reconfiguration	\$125.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2122-001	Software Support	\$125.00	\$0.00	
G110	GRAINGER, W.W.	WELLS FARGO OP	27229	4/25/2022	\$249.34
34625	9263451008	Spring plunger	\$249.34		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$249.34	\$0.00	
G204	Golden State Emergency Vehicle	WELLS FARGO OP	27230	4/25/2022	\$3,496.78
34623	CI032681	Heater valve	\$132.92		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-301	Truck 17 100' Aerial	\$132.92	\$0.00	
34624	CS039502	Front mount display	\$3,363.86		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-828	2018 Pierce Engine 18	\$3,363.86	\$0.00	
H130	Hunt and Sons, Inc	WELLS FARGO OP	27231	4/25/2022	\$5,009.96
34631	362278	Gasoline, diesel	\$3,726.73		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2124-001	Station 17 Fuel	\$3,726.73	\$0.00	
34632	362280	Gasoline, diesel	\$1,283.23		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2124-003	Station 19 Fuel	\$1,283.23	\$0.00	
H141	HARRIS INDUSTRIAL GASES	WELLS FARGO OP	27232	4/25/2022	\$1,089.75
34626	0001870750	Medical oxygen	\$185.45		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2130-000	Oxygen	\$185.45	\$0.00	

System: 5/3/2022 12:08:45 PM
 User Date: 5/3/2022

South Placer Fire District
 CHECK DISTRIBUTION REPORT
 Payables Management

Page: 5
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
34627	0001871912	Cylinder rental	\$264.65		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$264.65	\$0.00
34628	0001871146	Medical oxygen	\$379.95		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$379.95	\$0.00
34629	0001871947	Cylinder rental	\$181.05		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$181.05	\$0.00
34630	0001872072	Cylinder rental	\$78.65		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$78.65	\$0.00
I134	Interwest Consulting Group	WELLS FARGO OP	27233	4/25/2022	\$3,065.00
34633	72623	Services 9/10/21-10/5/21	\$132.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$132.50	\$0.00
34634	73896	October 2021 services	\$2,932.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$2,932.50	\$0.00
J128	JRB Pest and Sanitation	WELLS FARGO OP	27234	4/25/2022	\$380.00
34637	54463	Monthly billing	\$85.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$85.00	\$0.00
34638	56207	Monthly billing	\$85.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$85.00	\$0.00
34639	56616	Monthly billing	\$125.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$125.00	\$0.00
34640	56938	Monthly billing	\$85.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$85.00	\$0.00
J133	Jorgensen Company	WELLS FARGO OP	27235	4/25/2022	\$427.22
34635	5994043	Ansul annual service	\$213.61		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$213.61	\$0.00
34636	5994051	Ansul annual service	\$213.61		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$213.61	\$0.00

System: 5/3/2022 12:08:45 PM
 User Date: 5/3/2022

South Placer Fire District
 CHECK DISTRIBUTION REPORT
 Payables Management

Page: 6
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
L107	LIFE ASSIST	WELLS FARGO OP	27236	4/25/2022	\$4,854.64
34642	1193939	Various supplies	\$2,567.36		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$1,859.51	\$0.00
34643	1198325	BD IO Gun	\$707.85		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4464-011	Misc Equipment		\$707.85	\$0.00
34644	1198573	Various supplies	\$1,819.69		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$1,819.69	\$0.00
34645	1199697	Various supplies	\$467.59		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$467.59	\$0.00
M167	Municipal Emergency Services (WELLS FARGO OP	27237	4/25/2022	\$11,288.93
34646	IN1683449	18 Seek TICs with gear keepe	\$11,288.93		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4523-051	Fire Pro X/Thermal Imaging Cameras		\$11,288.93	\$0.00
N226	NETWORK DESIGN ASSOC	WELLS FARGO OP	27238	4/25/2022	\$1,332.50
34647	84087	OIT and VPN consulting	\$1,332.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2122-001	Software Support		\$1,332.50	\$0.00
P118	PLACER CO. DEPT. OF PUBLIC WKS	WELLS FARGO OP	27239	4/25/2022	\$5,829.73
34649	34649	FY 2021/22 sewer maintenance	\$5,589.73		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2035-000	Sewer		\$5,589.73	\$0.00
34650	CI17277	Qtrly billing - Traffic sign	\$240.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$240.00	\$0.00
P125	Placer County Water Agency	WELLS FARGO OP	27240	4/25/2022	\$442.64
34653	34653	Monthly billing	\$38.74		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$38.74	\$0.00
34654	34654	Monthly billing	\$38.74		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$38.74	\$0.00
34655	34655	Monthly billing	\$55.45		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-005	Water - Station #20		\$55.45	\$0.00

System: 5/3/2022 12:08:45 PM
User Date: 5/3/2022

South Placer Fire District
CHECK DISTRIBUTION REPORT
Payables Management

Page: 7
User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
34656	34656	Monthly billing	\$53.27		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$53.27	\$0.00
34657	34657	Monthly billing	\$256.44		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-003	Water - Station #19		\$256.44	\$0.00
P195	PATTERSON, PAT	WELLS FARGO OP	27241	4/25/2022	\$166.00
34648	15999993	DMV physical	\$166.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2023-000	Employee Physicals & Wellness		\$166.00	\$0.00
P199	Placer County Environmental He	WELLS FARGO OP	27242	4/25/2022	\$2,584.00
34651	IN0135690	Hazmat permit	\$1,396.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$1,396.00	\$0.00
34652	IN0139141	Hazmat permit	\$1,188.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-003	7070 Auburn Folsom Road		\$1,188.00	\$0.00
S145	STERICYCLE INC	WELLS FARGO OP	27243	4/25/2022	\$289.41
34661	3005981884	Monthly billing	\$289.41		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2046-000	Medical Waste Disposal		\$289.41	\$0.00
S163	SACRAMENTO TRUCK CENTER	WELLS FARGO OP	27244	4/25/2022	\$900.34
34659	FA009028268:01	Starter	\$900.34		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		\$900.34	\$0.00
S178	Sac Metro Fire	WELLS FARGO OP	27245	4/25/2022	\$539.45
34658	2000003062	GEMT FY 2018/19 DHCS	\$539.45		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$539.45	\$0.00
S286	SAMBA Holdings Inc	WELLS FARGO OP	27246	4/25/2022	\$72.46
34660	INV00859772	Driver monitoring	\$72.46		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2023-000	Employee Physicals & Wellness		\$72.46	\$0.00
V114	Verizon Wireless	WELLS FARGO OP	27247	4/25/2022	\$397.34
34662	9903074949	Monthly billing	\$55.17		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$55.17	\$0.00
34663	9903074989	Monthly billing	\$342.17		
	Type Account	Description		Debit	Credit

System: 5/3/2022 12:08:45 PM
 User Date: 5/3/2022

South Placer Fire District
 CHECK DISTRIBUTION REPORT
 Payables Management

Page: 8
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-2037-000	Telephone		\$342.17	\$0.00
W121	WITTMAN ENTERPRISES, LLC	WELLS FARGO OP	27248	4/25/2022	\$6,489.03
34665	2203046	March services	\$6,489.03		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$6,489.03	\$0.00
W154	Wattco	WELLS FARGO OP	27249	4/25/2022	\$271.59
34664	59117-02	Build up parts, 025 lights	\$271.59		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4510-030	2021 Ford Expedition (012 Replaceme		\$271.59	\$0.00
0211	2-Eleven Shields	WELLS FARGO OP	27250	5/3/2022	\$810.00
34685	1851	Shields	\$810.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$810.00	\$0.00
A163	AT & T	WELLS FARGO OP	27251	5/3/2022	\$159.34
34686	X04252022	Monthly billing	\$159.34		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$159.34	\$0.00
A168	AT & T / T-1 Lines	WELLS FARGO OP	27252	5/3/2022	\$1,363.16
34687	042522	Monthly billing	\$1,363.16		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$1,363.16	\$0.00
A211	AUBURN TIRE SERVICE	WELLS FARGO OP	27253	5/3/2022	\$1,665.42
34689	130941	Tires	\$1,665.42		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-017	2016 Ford BC Vehicle		\$1,665.42	\$0.00
A226	AT&T Mobility	WELLS FARGO OP	27254	5/3/2022	\$991.75
34688	19470454	Monthly billing	\$991.75		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$991.75	\$0.00
B147	BART INDUSTRIES	WELLS FARGO OP	27255	5/3/2022	\$989.99
34690	6091-403716	2 Stroke fuel	\$364.22		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-000	Fuel & Oil		\$364.22	\$0.00
34691	6091-404863	Brake pads, rotors	\$246.80		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-017	2016 Ford BC Vehicle		\$246.80	\$0.00
34692	6091-405463	Alternator	\$378.97		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-016	LFPD Ford Expedition		\$378.97	\$0.00

System: 5/3/2022 12:08:45 PM
 User Date: 5/3/2022

South Placer Fire District
 CHECK DISTRIBUTION REPORT
 Payables Management

Page: 9
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
C251 34694	CIT Technology Fin Serv. Inc 39871467	WELLS FARGO OP Monthly billing	27256 \$1,178.67	5/3/2022	\$1,178.67
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.	\$1,178.67	\$0.00	
C279 34693	Carpenter, Cathy 48984	WELLS FARGO OP Ambulance refund	27257 \$3,100.73	5/3/2022	\$3,100.73
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2025-000	Ambulance Billing Services	\$3,100.73	\$0.00	
D144 34695	De Lage Landen Financial Servi 76138169	WELLS FARGO OP Copier lease 2	27258 \$275.73	5/3/2022	\$275.73
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.	\$275.73	\$0.00	
F109 34696	FOLSOM LAKE FORD 726153	WELLS FARGO OP Front brake pads, rotors	27259 \$220.86	5/3/2022	\$220.86
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-017	2016 Ford BC Vehicle	\$220.86	\$0.00	
H130 34697	Hunt and Sons, Inc 372625	WELLS FARGO OP Gasoline, diesel	27260 \$3,161.09	5/3/2022	\$5,075.52
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2124-001	Station 17 Fuel	\$3,161.09	\$0.00	
34698	372629	Gasoline, diesel	\$1,914.43		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2124-003	Station 19 Fuel	\$1,914.43	\$0.00	
J140 34699	Johnson, Michael 560917	WELLS FARGO OP Ambulance refund	27261 \$85.71	5/3/2022	\$85.71
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2025-000	Ambulance Billing Services	\$85.71	\$0.00	
K130 34700	Kaiser Foundation Health Plan 464717	WELLS FARGO OP Ambulance refund	27262 \$1,878.95	5/3/2022	\$1,878.95
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2025-000	Ambulance Billing Services	\$1,878.95	\$0.00	
N226 34701	NETWORK DESIGN ASSOC 84185	WELLS FARGO OP VPN/T1 work	27263 \$130.00	5/3/2022	\$1,790.50
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2122-001	Software Support	\$130.00	\$0.00	
34702	84194	Station 16 firewall service	\$389.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2122-001	Software Support	\$389.00	\$0.00	
34703	84324	Software subscriptions	\$784.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2122-001	Software Support	\$784.00	\$0.00	

System: 5/3/2022 12:08:45 PM
 User Date: 5/3/2022

South Placer Fire District
 CHECK DISTRIBUTION REPORT
 Payables Management

Page: 10
 User ID: kmedeiros

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
34704	84370	VPN/T1 Work	\$487.50		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2122-001	Software Support	\$487.50	\$0.00	
P111	PG & E	WELLS FARGO OP	27264	5/3/2022	\$5,587.00
34705	34705	Monthly billing	\$5,587.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2027-001	6900 Eureka Road	\$1,911.76	\$0.00	
	PURCH 0-000-2027-003	7070 Auburn Folsom Road	\$1,646.62	\$0.00	
	PURCH 0-000-2027-005	3505 Auburn Folsom Road	\$433.25	\$0.00	
	PURCH 0-000-2027-006	4650 East Rsvl. Parkway	\$121.57	\$0.00	
	PURCH 0-000-2027-016	Station 16 5300 Olive Ranch Road	\$673.39	\$0.00	
	PURCH 0-000-2027-028	Station 28	\$773.62	\$0.00	
	PURCH 0-000-2027-029	Station 29	\$26.79	\$0.00	
P269	Purchase Power	WELLS FARGO OP	27265	5/3/2022	\$208.99
34706	34706	Postage refill	\$208.99		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2131-000	Postage/Shipping	\$208.99	\$0.00	
V123	Veritiv Operating Company	WELLS FARGO OP	27266	5/3/2022	\$1,266.43
34707	628-33025740	Roll towels, cleaner	\$1,266.43		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2120-000	Cleaning/Maintenance Supplies	\$1,266.43	\$0.00	
W154	Wattco	WELLS FARGO OP	27267	5/3/2022	\$3,566.21
34708	59117	Lights, speaker, amp, etc	\$3,131.83		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-4510-030	2021 Ford Expedition (012 Replaceme	\$3,131.83	\$0.00	
34709	59365	Radio antenna	\$434.38		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-4510-030	2021 Ford Expedition (012 Replaceme	\$434.38	\$0.00	

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, MAY 11TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Station 18 New Truck Room Update:

Action Requested: Chief recommends discussion on the progress made on the project.

Wall Status – A PGE line was found in the wall's footing. The contractor, architect, and District have worked on a solution that requires shortening the footing to 48", removing the PG&E line from the wall footing. This required the building inspector and the architect to work together to ensure compliance with building codes.

The footing has been poured as of 5/2/2022 and the work on the wall should be underway at the time of this presentation.

Impact: Overall project concept and costs.

Attachments: None

Mark Duerr
Fire Chief
South Placer Fire Protection District

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, MAY 11TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Employee Retention

Action Requested: The Chief recommends discussing current issues facing the District involving employee retention.

Background: The South Placer Fire District has experienced vacancies at every rank for many reasons, including competition with other agencies, retirements, and competitive wages. The District continues to recruit, test, and hire personnel.

- **Apprentice** – No vacancies currently.
- **Firefighter** – Three (3) vacant positions. We are working with a vendor to establish a new hiring list with a projected timeline of two to three months to establish a list.
- **Engineer** – One (1) vacancy due to a promotion with one candidate on the existing list. Staff is making contact and proceeding with the hiring process. Concurrently, the District is establishing a new hiring list for the position of Engineer commencing with the delivery of a Driver/Operator 1/B class this spring.
- **Captain** – No vacancies
- **Battalion Chief** – No vacancies

Impact: Increased awareness of retention issues at all ranks.

Attachments: None

Mark Duerr
Fire Chief
South Placer Fire Protection District

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, MAY 11TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Update on Proposition 218 Ballot Measure

Action Requested: The Chief recommends a brief update on the status of the Proposition 218 ballot measure.

Background: The District is in the process of a Proposition 218 ballot measure to establish a solvent, sustainable, independent Fire District. The process is moving forward:

- Official ballots were mailed to all property owners on April 20th.
- The first of two town hall meetings was held on April 19th, with the second meeting scheduled for May 6th, at 6:00 pm. The first meeting was well attended with great discussion and questions.
- The first of five open houses was held on April 30th at Station 15. The presentation and Q&A were attended by approximately ten members of the public, SPFD staff, and Director Mullin. Once again, there was a spirited discussion about the issues and the public concerns. The rest of the open houses will be held from 11:00 am to 1:30 pm at the following locations and dates:
 - **May 7th** Co 16 5300 Olive Ranch Road
 - **May 14th** Co 17 6900 Eureka Road
 - **May 21st** Co 19 7070 Auburn Folsom Road
 - **June 4th** Co 20 3505 Auburn Folsom Road
- The ballot proceedings will close at the June 8th board meeting after the public hearing at which the public has an opportunity to express their opinions and concerns and cast their final vote.

Impact: Future revenue

Attachments: None

Mark Duerr

Fire Chief

South Placer Fire Protection District

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: THURSDAY, MAY 05, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Surplus Vehicle (210) 2006 Polaris Ranger 6x6 OHV:

Action Requested: Chief recommends that the Board authorize the District to surplus the Polaris Ranger OHV 210.

Background: The District has a Polaris Ranger 4x4 side-by-side that has not seen much use in the last few years. It has been in storage and not utilized for several reasons. The mission it was purchased for, responding to the lake and providing medical support at events, are no longer relevant to today's mission. The Ranger is the wrong form factor for the narrow trails of the lake, and the District does not routinely provide standby support for events. The staff recommends that this unit be surplus.

The Ranger was acquired as part of a grant for which all requirements and responsibilities have been met.

Impact: Removal of aging equipment from the fleet. The estimated resale value is between \$2,500 and \$4,000.

Attachments: Pictures of the unit

Mark Duerr
Fire Chief
South Placer Fire District









**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, MAY 11TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Election Services Request:

Action Requested: The Chief recommends approval of the Resolution requesting election services from Placer County for the November 8th, 2022 election. These election services are for three Board of Director positions whose terms are expiring.

Background: This is standard procedure. The District must request election services from the Placer County Elections Division before each election. Board members Sean Mullin, Teresa Ryland, and Chris Gibson have expiring terms.

Impact: Election costs estimated at \$35,000 - \$40,000

Attachments: Recommended Resolution No. 12-2021/22 from Placer County Elections.

Mark Duerr
Fire Chief
South Placer Fire District

**NOTICE OF GOVERNING BOARD MEMBER ELECTION AND/OR
NOTICE TO SUBMIT MEASURE(S) TO A VOTE OF THE VOTERS**

Resolution No. 12-2021/2022

RESOLUTION OF THE GOVERNING BODY OF THE
South Placer Fire Protection District

DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS ELECTION
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction on
November 8, 2022; at which election the issue(s) to be presented to the voters shall be:

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

1. Said election shall be to fill a vacancy for the following Board Members(s) who resigned and/or whose term(s) expired:

Incumbent's Name	Division Number (if applicable)	Regular/Short Term
Teresa Ryland	2	Regular
Sean Mullin	2	Regular
Chris Gibson	1	Regular

2. Said Directors for this District are elected in the following manner:

 At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

 X By Division.

Districts are split into areas; only those voters residing in the area may vote for candidates who run in the area.

 Qualified by Division-Elected at Large.

Directors must qualify to run by living in a specific division, but all voters within the District may vote on all candidates.

 Qualified by Division-Elected at Large.

Directors must be a landowner. Multiple ownerships can designate single owner to cast vote or cast pro rata share.

3. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed **200** words.
- The cost of the Candidate Statement shall be paid by the **Candidate**.

MEASURE(S) TO BE SUBMITTED TO THE VOTERS (IF APPLICABLE)

(If this election is strictly for deciding one or more measures and no candidates are to be elected, please complete #4 through #6 below)

4. Said District does not request that the following measure(s) be decided at this election.

- Said Governing Board orders the following measure(s) to be put to a vote of the residents of the District:

(See attached wording marked Exhibit(s) _____)

5. Said District has determined the following election particulars:

- In the case of a tie vote, the election shall be determined by **LOT**.
- The County Clerk is **requested** to provide election services. If the District requests the Placer County Elections Office to provide election services, all applicable costs will be paid for by the District.

6. The District hereby certifies that (please check one):

_____ There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

X There have been no District boundary changes since our last election.

BE IT RESOLVED that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;

2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on the 11th day of May, 2022.

AYES:

NOES:

ABSENT:

ATTEST: _____
SECRETARY OF THE BOARD

CHAIR OF THE BOARD

(Seal)

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, MAY 11TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2021/22 Quarterly Budget Report:

Action Requested: The Chief recommends a short presentation on the FY 2021/22 budget status.

Background: Staff assembles a budget overview every quarter for information and discussion.

Impact: Informational

Attachments: Third Quarter Budget overview sheet, March Profit and Loss Statement.

Mark Duerr
Fire Chief
South Placer Fire District

FY 2021/22 3rd Quarter Budget Report (July - March)

Revenue	3rd Quarter	Budgeted	Other Sources	Percentage
General Revenue	\$7,780,406	\$13,386,272		58.1 %
Loomis Mitigation Revenue	\$66	\$450		14.7 %
Consolidated Mitigation Revenue	\$344,169	\$423,600		81.2 %
CFAA Staffing Reimbursements	\$435,212	\$355,000		122.6 %
LFPD Facilities Reserve Account	\$0		\$1,501,966	0.0 %
Total Revenue	\$8,559,853	\$14,165,322	\$1,501,966	60.4 %

Expenditures	3rd Quarter	Budgeted	Other Sources	Percentage
Salaries/Benefits (PP 2 -21) 20 PP's	\$8,974,017	\$11,844,369		75.8 %
CFAA Expenditures	\$412,656	\$355,000		116.2 %
Service and Operations	\$1,199,143	\$1,439,528		83.3 %
Fixed Assets	\$9,112	\$34,030		26.8 %
Capital Expenditures	\$94,283	\$135,660		69.5 %
Loomis Mitigation Expenditures	\$87,101	\$101,011		0.0 %
Consolidated Mitigation Expenditures	\$88,791	\$255,438		34.8 %
LFPD St. 18 Project from Reserves	\$0		\$1,501,966	0.0 %
Total Expenditures	\$10,865,103	\$14,165,036	\$1,501,966	76.7 %

Report Prepared By Kathy Medeiros April 2022

South Placer Fire District
Profit & Loss Statement
For the Nine Months Ending Thursday, March 31, 2022

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
REVENUES					
Secured Property Tax General	0-000-6000-001	\$4,596,917	\$8,357,006	\$3,760,089	44.99%
Unitary & Op Non-Unitary	0-000-6000-002	91,764	166,590	74,826	44.92%
Current Unsecured Property Tax	0-000-6000-003	173,905	176,158	2,253	1.28%
Delinquent Secured Property Taxes	0-000-6000-004	(37)	(26)	11	(43.27%)
Delinquent Unsecured Property Tax	0-000-6000-005	1,567	2,363	796	33.67%
Current Supplemental Property Tax	0-000-6000-006	124,644	143,319	18,675	13.03%
Delinquent Supplemental Property Tax	0-000-6000-008	320	225	(95)	(42.44%)
SPFD Special Tax	0-000-6001-000	662,863	1,199,045	536,182	44.72%
Loomis Fire Protection & Response Assessment	0-000-6002-000	581,858	1,047,827	465,969	44.47%
Railroad Unitary Tax	0-000-6106-000	2,986	5,428	2,442	44.99%
Interest-County	0-000-6950-000	2,275	70,639	68,364	96.78%
Sect. 5151 Interest Refunded	0-000-6957-000	0	(350)	(350)	100.00%
HOPTERS Intergovernmental Revenue	0-000-7000-000	27,385	53,379	25,994	48.70%
Ambulance Services	0-000-8192-000	1,048,381	1,700,000	651,619	38.33%
Uniform Reimbursement	0-000-8193-001	72	2,070	1,998	96.52%
Other Staffing Reimbursements	0-000-8193-009	0	1,035	1,035	100.00%
Other Miscellaneous	0-000-8193-010	153,425	120,800	(32,625)	(27.01%)
Fees For Service & Cost Recovery Charges	0-000-8193-011	222,498	180,500	(41,998)	(23.27%)
4850 Reimbursements	0-000-8193-014	17,700	25,975	8,275	31.86%
Cellular Tower Lease	0-000-8193-015	71,883	95,000	23,117	24.33%
Local/State/Federal Grants	0-000-8193-018	0	39,289	39,289	100.00%
CFAA Revenues	8197	435,212	355,000	(80,212)	(22.60%)
Loomis Mitigation Interest	0-000-8264-006	66	450	384	85.39%
Consolidated Mitigation Fee Revenue	0-000-8267-000	343,372	420,000	76,628	18.24%
Consolidated Mitigation Interest	0-000-8264-007	797	3,600	2,803	77.85%
TOTAL REVENUES		8,559,853	14,165,322	5,605,467	39.57%
OPERATING EXPENSES					
SALARIES/BENEFITS					
Salaries & Wages	1002:1003	4,275,905	6,104,821	1,828,916	29.96%
Sellback/Admin. & FF's	1004	221,879	200,000	(21,879)	(10.94%)
Intern FF/Board/App FF/PT	1005	6,200	15,000	8,800	58.67%
Callback/Overtime-Firefighter	1006	1,214,709	1,050,000	(164,709)	(15.69%)
Comp For Absence/Illness	1007	26,575	20,000	(6,575)	(32.88%)
Out of Grade Pay	1008	239	2,000	1,761	88.07%
Other Payroll	1015	1,660	9,000	7,340	81.56%
Volunteer Length of Service Award	1016	1,000	1,000	0	0.00%
PERS Retirement	1300	712,795	943,147	230,352	24.42%
PERS Lump Sum Payment	1302	824,547	852,918	28,371	3.33%
Employer 457 Def. Comp. Match	1305	20,710	25,000	4,290	17.16%
Employment Taxes (FICA/Medicare/SUI)	1301	97,673	120,013	22,340	18.61%
Workmans Comp. Insurance	1315	515,112	686,814	171,702	25.00%
Agency Share Insurance	1550	879,794	1,301,358	421,564	32.39%
OPEB Contribution	1551	0	40,000	40,000	100.00%
COP Debt Service	1552	118,149	371,298	253,149	68.18%
Labor Legal	2010	5,025	30,000	24,975	83.25%
Uniform Allowance/Cell Phone	2017	46,849	66,000	19,151	29.02%
Employees Assistance Program	2019	5,196	6,000	804	13.40%
CFAA Expenditures	1997	412,656	355,000	(57,656)	(16.24%)
TOTAL SALARIES/BENEFITS/CFAA		9,386,673	12,199,369	2,812,695	23.06%
SERVICE & OPERATIONS					
Audit	2020	14,200	14,200	0	0.00%
Propane	2021	2,279	3,000	721	24.04%
Employee Physicals/DL/Wellness	2023	5,046	12,000	6,954	57.95%
ParamedicCert.EMT/CPR Classes	2024	3,809	6,000	2,191	36.51%
Ambulance Billing Service	2025	106,528	115,000	8,472	7.37%
Garbage	2026	6,363	9,500	3,137	33.02%
Gas & Electric	2027	64,242	80,000	15,758	19.70%
Insurance (FAIRA)	2028	113,433	103,033	(10,400)	(10.09%)

South Placer Fire District
Profit & Loss Statement
For the Nine Months Ending Thursday, March 31, 2022

			----- REMAINING -----		
		YTD	BUDGET	VARIANCE	%
Memberships/Subscriptions	2030	12,917	10,000	(2,917)	(29.17%)
News Publications & Ads	2032	840	1,000	160	16.00%
Sewer	2035	842	6,300	5,458	86.63%
Telephone	2037	53,334	63,000	9,666	15.34%
Training Supplies	2038	900	7,000	6,100	87.14%
Business/Conference	2039	2,948	4,000	1,052	26.30%
Education/Training	2040	16,390	20,000	3,610	18.05%
Water	2041	11,175	14,000	2,825	20.18%
Laundry	2042	963	1,700	737	43.36%
Legal/Consulting Fees	2043-000	118,832	90,000	(28,832)	(32.04%)
Prevention Consulting Fees	2043-001	24,617	42,000	17,383	41.39%
Petty Cash Fund	2044	0	250	250	100.00%
Pre-Employment Testing/Background Inv.	2045	15,541	14,000	(1,541)	(11.00%)
Medical Waste Disposal	2046	2,522	4,000	1,478	36.95%
Phsio Control Contract	2047	15,066	18,000	2,934	16.30%
County Charges (Tax Collection/LAFCO/Refunds)	2050	186,724	180,000	(6,724)	(3.74%)
Elections	2051	0	30,000	30,000	100.00%
Public Education	2052	379	2,000	1,621	81.05%
Food/Drink-Incident Supplies	2053	5,002	10,000	4,998	49.98%
Safety Awards	2055	1,534	2,000	466	23.29%
Fire RMS User Maintenance	2056	37,871	18,000	(19,871)	(110.40%)
Cleaning/Maintenance Supplies	2120	6,623	12,000	5,377	44.81%
Copy Machine Contract/Maint.	2121	12,642	16,000	3,358	20.99%
Computer Service & Maint.	2122	35,888	40,000	4,112	10.28%
Fire Prevention Supplies	2123	5,640	8,000	2,360	29.50%
Fuel & Oil	2124	70,702	64,000	(6,702)	(10.47%)
Medical Supplies	2127	69,062	105,000	35,938	34.23%
Miscellaneous Supplies	2128	37	885	848	95.85%
Office Supplies/Computer	2129	4,595	8,000	3,405	42.56%
Oxygen	2130	4,855	5,000	145	2.89%
Postage/Shipping	2131	1,411	2,000	589	29.45%
Storage	2132	0	2,000	2,000	100.00%
Uniform Supplies	2133	6,928	13,000	6,072	46.71%
Misc. Firefighting Equip/Supplies	2135	7,885	22,000	14,115	64.16%
Radio Repair	2221	7,617	8,000	383	4.79%
Automotive Repairs/Supplies	2222	84,390	109,000	24,610	22.58%
Facilities Maintenance	2225	47,425	80,000	32,575	40.72%
SCBA Maintenance	2226	6,698	7,260	562	7.75%
Turnout Clothing Maint.	2228	615	5,000	4,385	87.71%
Extinguisher Service/Repair	2229	1,160	1,200	40	3.30%
Outside Services/Printing	2523	673	1,200	527	43.92%
Bad Debt Expense	8510 + 4521	0	50,000	50,000	100.00%
TOTAL SERVICE & OPERATIONS		1,199,143	1,439,528	240,385	16.70%
FIXED ASSETS					
Facilities,	4456	1,543	14,150	12,607	89.09%
Firefighting Equipment	4462	0	3,854	3,854	100.00%
EMS Equipment	4464	888	3,210	2,322	72.35%
Office & Communication Equipment	4465	794	3,560	2,766	77.69%
Radio & Communications	4469	3,287	2,000	(1,287)	(64.36%)
Shop Equipment	4470	0	1,000	1,000	100.00%
Training/Operations Equipment	4472	0	1,880	1,880	100.00%
Rescue Equipment	4475	2,600	1,576	(1,024)	(64.96%)
Aparatus Upgrades	4476	0	2,800	2,800	100.00%
TOTAL FIXED ASSETS		9,112	34,030	24,918	73.22%
CAPITAL EXPENDITURES					
2021 Ford Expedition (012 Replacement)	0-000-4510-030	11,517	15,000	3,483	23.22%
Structure PPE/Gear	0-000-4511-008	45,861	62,300	16,439	26.39%
Station 18 Schematic Design/Truckroom Build	0-000-4512-031	10,197	1,501,966	1,491,769	99.32%
St. 18 Sink Hole Repair	0-000-4512-034	26,708	26,500	(208)	(0.78%)
St. 20 Ice Machine Relocated/Hot Water Heater	0-000-4512-035	0	1,200	1,200	100.00%

South Placer Fire District
Profit & Loss Statement
For the Nine Months Ending Thursday, March 31, 2022

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
St. 20 Dry Rot Repair	0-000-4512-037	0	6,000	6,000	100.00%
St. 15 Sod Repair Replacement	0-000-4512-040	0	11,160	11,160	100.00%
St. 16 Landscape Project	0-000-4512-043	0	5,000	5,000	100.00%
Drainage Work	0-000-4512-044	0	5,000	5,000	100.00%
Patio Roof Repair	0-000-4512-045	0	3,000	3,000	100.00%
Electrical for TV	0-000-4512-046	0	500	500	100.00%
TOTAL CAPITAL EXPENDITURES		94,283	1,637,626	1,543,343	94.24%
LFPD MITIGATION EXPENDITURES					
Station 18 Schematic Design/Build	0-000-4522-001	0	13,922	13,922	100.00%
Type 1 Engine/PNC Equipment Finance	0-000-4522-012	87,101	87,089	(12)	(0.01%)
TOTAL LFPD MITIGATION EXPENDITURES		87,101	101,011	13,910	13.77%
CONSOLIDATED MITIGATION EXPENDITURES					
Front/Rear Side Level III Frag Coating	0-000-4523-002	472	354	(118)	(33.29%)
Investigation Team Equipment	0-000-4523-008	626	12,000	11,374	94.78%
Workstation/Laptop Upgrades 11%	0-000-4523-015	0	275	275	100.00%
MDC/Vehicle Computers T17 11%	0-000-4523-016	0	165	165	100.00%
Firefighter PPE	0-000-4523-020	5,331	7,700	2,369	30.77%
Type 1 Engine/PNC Equipment Finance	0-000-4523-021	59,057	146,158	87,101	59.59%
3 Hard Suction Extensions (TFT 6"F 6"M) New	0-000-4523-022	0	900	900	100.00%
3 Red Head 1.5 x 1.5 Gated WYE New	0-000-4523-023	0	900	900	100.00%
3 Red Head 2.5x1.5 Gated WYE New	0-000-4523-024	0	1,050	1,050	100.00%
3 Red Head 5" Storz 4.5 M Threaded New	0-000-4523-025	0	600	600	100.00%
2 Craftsman Toolsets for Toolboxes New	0-000-4523-026	0	500	500	100.00%
2 Red Head 6" 4.5" DF Threaded New	0-000-4523-027	423	500	77	15.35%
4 USDA Forestry Svc 1.5" to 1" NSPH New	0-000-4523-028	0	150	150	100.00%
1 Aluminum 5" Storz -3 -2.5" Gated WYE New	0-000-4523-029	0	550	550	100.00%
10 TFT 1/2" 50 gpm SB tips-low flow	0-000-4523-030	0	1,300	1,300	100.00%
3 TFT 15/16" replacement SB tips for reserve	0-000-4523-031	0	390	390	100.00%
24 key FDNY spec. 1.75" attack hose	0-000-4523-032	0	4,000	4,000	100.00%
8 Elkhart XC 150 gpm 50 psi comb nozzles	0-000-4523-033	0	6,912	6,912	100.00%
5 Elkhart Xd 2.5" shut offs for blitz line	0-000-4523-034	0	3,240	3,240	100.00%
30 sticks Snaptite 1.5" Wayjax SJ hose	0-000-4523-035	0	3,628	3,628	100.00%
4 sticks Outback HD 1.5" rubber lined hose 11%	0-000-4523-036	0	87	87	100.00%
20 various sized red head tail gaskets 11%	0-000-4523-037	0	10	10	100.00%
20 various sized red head expansion rings 11%	0-000-4523-038	0	14	14	100.00%
10 sticks 3" Key Eco10 soft suction hoses	0-000-4523-039	0	179	179	100.00%
5 LDH Eco10 soft suction hoses	0-000-4523-040	0	185	185	100.00%
Plans Cabinets New	0-000-4523-041	0	1,200	1,200	100.00%
OTC 6522 Smoke Machine New	0-000-4523-042	1,130	1,000	(130)	(13.04%)
Under Lift Jack New	0-000-4523-043	0	1,000	1,000	100.00%
Transmission Jack New	0-000-4523-044	0	2,000	2,000	100.00%
Station 17 Generator new	0-000-4523-047	0	28,000	28,000	100.00%
Station 15 Generator New	0-000-4523-048	21,097	16,000	(5,097)	(31.85%)
2021 Ford Expedition (012 Replacement) 11%	0-000-4523-049	545	2,817	2,272	80.66%
Airway/Pedi Bags 11%	0-000-4523-050	110	385	275	71.50%
Fire Pro X/Thermal Imaging Cameras	0-000-4523-051	0	11,289	11,289	100.00%
TOTAL CONSOLIDATED MITIGATION EXPENDITURES		88,791	255,438	166,647	65.24%
TOTAL OPERATING EXPENSES		10,865,103	15,667,002	4,801,898	30.65%
EXCESS OF REVENUE/EXPENDITURES		(2,305,250)	(1,501,680)	803,569	(53.51%)
BEGINNING FUND BALANCE		3,926,701	3,926,701	0	0.00%
ENDING FUND BALANCE		1,621,451	2,425,021	803,569	33.14%
COMPONENTS OF FUND BALANCE					
Ending FB Loomis Mit. Reserve	0-000-0560-000	0	(13,539)	(13,539)	100.00%

South Placer Fire District
Profit & Loss Statement
For the Nine Months Ending Thursday, March 31, 2022

		----- REMAINING -----			
		YTD	BUDGET	VARIANCE	%
Ending FB Consolidated Mit. Reserve	0-000-0565-000	0	538,724	538,724	100.00%
Ending FB Unassigned	0-000-0554-000	0	484,016	484,016	100.00%
Ending FB Res for Imprest Cash	0-000-0555-000	0	250	250	100.00%
Ending FB Designated for F/A Acq	0-000-0556-000	0	404,873	404,873	100.00%
Ending FB Facilities	0-000-0557-000	0	316,487	316,487	100.00%
Ending FB Unassigned Major Equipment	0-000-0558-000	0	89,598	89,598	100.00%
Ending FB Contingent Reserve	0-000-0559-000	0	410,000	410,000	100.00%
Ending FB Loomis Contingent	0-000-0562-000	0	4,456	4,456	100.00%
Ending FB Loomis Equipment Replacement	0-000-0563-000	0	34,029	34,029	100.00%
Ending FB Loomis Apparatus Replacement	0-000-0564-000	0	96,832	96,832	100.00%
Ending FB Loomis LT Facility Maintenance	0-000-0561-000	0	59,295	59,295	100.00%
		0	2,425,021	2,425,021	100.00%

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, MAY 11TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Discussion on District-wide Photovoltaic Solar Project :

Action Requested: Chief recommends discussion on options to mitigate rising utility costs by acquiring photovoltaic solar panels District-wide.

Background – The District operates six (6) stations and a maintenance shop that operate on electricity. This is a considerable, ongoing expense for the District. Additionally, this cost is not fixed but increasing due to PG&E continuing to raise rates. PG&E increased rates 8-9% in January and an additional 9% in March. They also project a 22% rate hike from 2023 to 2026. The ability to fix our costs through the acquisition of solar would greatly benefit the District in stabilizing the budgeting process and reducing expenses.

We have approached several vendors to provide rough proposals for this work and discovered a pressing need to move forward. The current net energy metering (NEM) program 2.0 is slated to be upgraded to 3.0. NEM 2.0 credits retail rate per unit of production up to 100% of use and then wholesale after, with a rollover of up to one year.

There is a need to preface this statement because NEM 3.0 is not finalized yet, so the information herein is best guess and subject to change. Also, there has been no deadline set, but the prevailing opinion is the program will be implemented in the new year. NEM 3.0 pays a reduced rate (close to wholesale) for all production, and the credit balance resets at the end of the month. Additionally, there will be a monthly participation cost.

The District must look for ways to contain costs and be able to budget for future obligations. The current budget has \$80,000 identified for Electric and Gas and a projected budget of over \$110,000 in the next fiscal year to keep pace with PG&E rate increases. Installation cost at all locations is projected to be between \$750k and \$900k with a return on investment in 7-9 years, pending project variables.

Staff recommends moving forward with an RFP for a solar installation at all facilities. A sample RFP is attached for your review and comments. The quicker this project moves

forward, the quicker the District will receive a return on the investment and increase the likelihood of bringing the project under NEM 2.0.

Impact: Upfront costs to secure energy efficiency into the future.

Attachments: Sample RFP

Mark Duerr

Fire Chief

South Placer Fire Protection District

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, MAY 11TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: **Resolution of Intention to Continue Assessments for Fiscal Year 2022-2023**

Action Requested: Staff recommends discussion and adoption of Resolution No. 13 -2021/22 Preliminarily Approving Engineer's Report and Providing the Notice of Hearing for the South Placer Fire Protection District, Fire Protection and Emergency Response Services Assessment.

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 the CPI adjustment is 4.24%. The maximum authorized increase levied in the fiscal year 2022/23 is 4%. This equates to an increase of \$9.62 per single-family equivalent benefit unit. Resolution No. 13-2021/22 preliminarily approves the Engineer's Report and the CPI adjustment and sets a public hearing date for final approval at the June Board meeting. Staff recommends approval.

Impact: The proposed assessment rate for the fiscal year 2022/23 is \$ 250.48 per single-family equivalent unit, generating an estimated \$1,093,350 in revenue for the Fire District. The assessment accounts for approximately 50% of the Fire District's total revenue to support operations within the Loomis Emergency Response Services Assessment District.

Attachments: Engineer's Report and Resolution No. 13-2021/22

Mark Duerr
Fire Chief
South Placer Fire District

FY 2022-23

ENGINEER'S REPORT

South Placer Fire Protection District

Fire Protection and Emergency Response Services
(Former Loomis Fire Protection District)

June 2022

Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This page intentionally left blank)

South Placer Fire Protection District

Board of Directors

Gary Grenfell, Board President
Dan Bajtos, Board Vice President
Sean Mullin, Clerk
Chris Gibson DC, Director
Mike Johnson, Director
Ken Musso, Director
Terry Ryland, Director

South Placer Fire Chief

Mark Duerr, Fire Chief

Secretary of the Board

Katherine Medeiros

Engineer of Work

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

Table of Contents

South Placer Fire Protection District	i
Introduction.....	1
Legal Analysis	2
Assessment Process	4
Description of Services.....	6
Cost and Budget.....	7
Method of Apportionment	8
Method of Apportionment	8
Discussion of Benefit.....	8
Benefit Factors	9
Benefit Finding	11
General Versus Special Benefit	11
Calculating General Benefit	12
Benefit Finding	15
Zones of Benefit	15
Assessment Apportionment	16
Method of Assessment	17
An Example of Benefit Calculation.....	19
Assessment.....	25
Assessment Diagram.....	27
Appendices	29
Appendix A – Assessment Roll, Fiscal Year 2022-23	29
End Notes	30

List of Tables

Table 1 - Cost and Budget.....	7
Table 2 – Fire Risk Factors	18
Table 3 – Structure Value Factors	19
Table 4 – Benefit Summary per Property Type	21
Table 5 – Summary Cost Estimate	25

Introduction

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 1 volunteer. 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 2022-23 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 4th 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 1st 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 4th 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 XIIC and XIID 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 XIIC and XIID 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 2022-23. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2022-23 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 2022-23 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 2022-23.

The public hearing is currently scheduled for June 8, 2022. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2022-23. 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 2022-23.

Description of Services

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.

Final Level of Service	=	Baseline Level of Service	+	Enhanced Level of Service
-------------------------------	----------	----------------------------------	----------	----------------------------------

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 2022-23.

Table 1 - Cost and Budget

LOOMIS FIRE PROTECTION DISTRICT Improved Fire Protection and Emergency Response Assessment Estimate of Cost Fiscal Year 2022-23				<i>Total Budget</i>
Beginning Fund Balance July 1, 2022				\$0
Services Costs				
Staffing, Salaries and Benefits				\$1,634,482
Salaries, Wages, Payroll Taxes	\$1,206,252.47			
Fringe Benefits	\$428,229.54			
Service and Operations/Maintenance				\$151,301
Apparatus & Equipment	\$29,643.00			
Facilities Maintenance & Supplies	\$40,727.00			
Personal Safety Equipment	\$19,447.00			
Emergency Medical Supplies	\$23,904.00			
Operations	\$28,446.00			
Training	\$3,365.00			
Prevention & Public Education	\$5,769.00			
Capital Equipment/Fixed Assets/Reserve				\$282,951
Apparatus	\$179,377.50			
Major Equipment	\$27,073.05			
Facility	\$76,500.00			
Mitigation Fee Expenditures/Reserve				\$0
Facilities and Apparatus	\$0.00			
Totals for Servicing				\$2,068,734
Incidental Costs				
Allowance for Contingencies and Uncollectables	\$19,430			
Totals for Incidental Costs				\$19,430
Total Benefit of Services and Related Expenses				\$2,088,164
SFE Units				4365.02
Benefit received per Single Family Equivalent Unit				\$478.39
Less:				
Beginning Fund Balance				\$0
Emergency Medical Supplies paid from other sources				(\$23,904)
District Contribution for General Benefits				(\$57,284)
District Contribution toward Special Benefits				(\$913,626)
Transfers to (from) reserves				\$0
Total Revenue from Other Sources ¹				(\$994,814)
Net Cost of Fire Suppression and Protection Services				\$1,093,350
Total Fire Suppression and Protection Services Budget				\$1,093,350
(Net Amount to be Assessed)				
Budget Allocation to Property				
	Total SFE Units	Assessment per SFE	Total Assessment	
	4,365.02	\$250.48	\$1,093,350	

Method of Apportionment

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."*¹

*"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."*²

*"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."*³

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

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

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."*⁶

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

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 XIII C 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:

Total Benefit	=	Total General Benefit	+	Total Special Benefit
--------------------------	----------	----------------------------------	----------	----------------------------------

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:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
------------------------	---	---	---	--	---	---------------------------------------

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 2022-23 is \$2,088,164. Of this total budget amount, the Consolidated District will contribute approximately \$994,814 over 47% 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 \$250.48 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

Property Type	Normalized Fire Risk Factors
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

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

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.

Benefit	=	Fire Risk	*	Structure Value
----------------	---	------------------	---	------------------------

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:

Benefit = (3.4403) * (1.7238) = 5.930/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 2022-23 is generally as follows:

Table 5 – Summary Cost Estimate

FISCAL YEAR 2022-23 BUDGET	
Total for Servicing	\$2,068,734
Total Incidental Costs	\$19,430
Less Total Revenue from Other Sources	(\$994,814)
Total Fire Suppression & Protection Services Budget	\$1,093,350

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 2020 to December 2021 was 4.24% and the Unused CPI carried forward from the previous fiscal year is 0.00%. Therefore, the maximum authorized assessment rate for fiscal year 2022-23 is increased by 4.00% which equates to \$250.48 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2022-23 at the rate of \$250.48, 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 2022-23. 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.

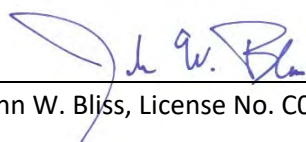
I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2022-23 for each parcel or lot of land within the said Assessment District.

Dated: May 1, 2022

Engineer of Work



By


John W. Bliss, License No. C052091

Assessment Diagram

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

Appendix A – Assessment Roll, Fiscal Year 2022-23

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

¹ Insurance Services Offices Inc.

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

² Institute for Business & Home Safety, “Protect Your Home Against Wildfire Damage,”

<http://www.ibhs.org/publications/view.asp?id=125>

³ 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>

⁴ 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>

⁵ Insurance Services Offices Inc., p. 1,

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

⁶ 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

⁷ 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

⁸ 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>

⁹ Insurance Services Offices Inc., p. 1,

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

RESOLUTION NO. 13-2021/2022

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH PLACER FIRE PROTECTION DISTRICT

A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2022-23, PRELIMINARILY APPROVING ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING 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 in 1930 as a Volunteer 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, an assessment for fire protection and emergency response services within the former District has been given the distinctive designation of the "Fire Protection and Emergency Response Services Assessment" ("Assessment District"), and is primarily described as encompassing the former District boundaries.

WHEREAS, the Consolidated District is authorized, pursuant to California Government Code Section sections 50078—50078.20 for all the areas within the boundaries of the Assessment District, to levy assessments for fire suppression services; and

WHEREAS, Proposition 218 was adopted on November 6, 1996, adding Articles XIIC and XIID to the California Constitution; and

WHEREAS, Articles XIIC and XIID of the California Constitution and implementing statutes impose certain procedural and substantive requirements relating to assessments (as defined); and

WHEREAS, the first Engineer's Report for Fiscal Year 2008-09 described how the Assessment District would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the Assessment 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 former Loomis Fire Protection District Board of Directors (now by the Consolidated District Board of Directors) (the "Board"); and

WHEREAS, although the methodology by which the assessments are applied to properties in the Assessment 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 Assessment District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the Assessment District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, the Assessment District 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 Board of Directors of the former Loomis Fire Protection District by Resolution No. 1-2008 passed on January 3, 2008;

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, has prepared an engineer's report in accordance with Article XIID of the California Constitution. The Report has 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. It is the intention of this Board to continue and to collect assessments for the Fire Protection and Emergency Response Services Assessment for fiscal year 2022-23. Within the Assessment District, the proposed projects and services are generally described as including, but not limited to, 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 paid and personnel performing said fire suppression, protection and emergency services; community fire prevention education and fire inspection.(the "Services").

SECTION 3. The estimated fiscal year 2022-23 cost of providing the Services is \$1,093,350. This cost results in a proposed assessment rate of TWO HUNDRED FIFTY DOLLARS AND FORTY-EIGHT CENTS (\$250.48) per single-family equivalent benefit unit for fiscal year 2022-23. The Assessments include a provision for an annual increase equal to the change in the San Francisco Bay Area Consumer Price Index ("CPI"), not to exceed 4% (four percent) per year without a further vote or balloting process. 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 change in the CPI in 2021 was 4.24% and the Unused CPI carried forward from the previous fiscal year is 0.00%. The maximum authorized increase that may be levied in fiscal year 2022-23 is 4.00%. Therefore, the maximum authorized assessment rate for fiscal year 2022-23 is \$250.48 per single family equivalent benefit unit. The assessment rate proposed to be levied for fiscal year 2022-23 is \$250.48, which is the same as the maximum authorized rate.

SECTION 4. Notice is hereby given that on June 8, 2022, at the hour of seven (7:00) p.m. at the Fire Station, located at 6900 Eureka Rd, Granite Bay, the Board will hold a public hearing to consider the ordering of the Services, and the levy of the assessments for fiscal year 2022-23.

SECTION 5. The secretary of the board shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

PASSED and ADOPTED by the Board of Directors of the South Placer Fire Protection District at a regular meeting thereof held on May 11, 2022.

AYES:

NOES:

ABSTAIN:

ABSENT:

Gary Grenfell, President, Board of Directors
South Placer Fire Protection District

ATTEST:

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

SOUTH PLACER FIRE PROTECTION DISTRICT
PARS OPEB Trust ProgramAccount Report for the Period
3/1/2022 to 3/31/2022Mark Duerr
Fire Chief
South Placer Fire Protection District
6900 Eureka Rd.
Granite Bay, CA 95746*Account Summary*

Source	Beginning Balance as of 3/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 3/31/2022
OPEB	\$1,517,466.15	\$0.00	-\$2,972.16	\$763.02	\$0.00	\$0.00	\$1,513,730.97
Totals	\$1,517,466.15	\$0.00	-\$2,972.16	\$763.02	\$0.00	\$0.00	\$1,513,730.97

Investment Selection

Source

OPEB Moderate HighMark PLUS

Investment Objective

Source

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	-0.20%	-5.03%	1.53%	8.47%	7.75%	-	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.

Economic and Market Perspectives

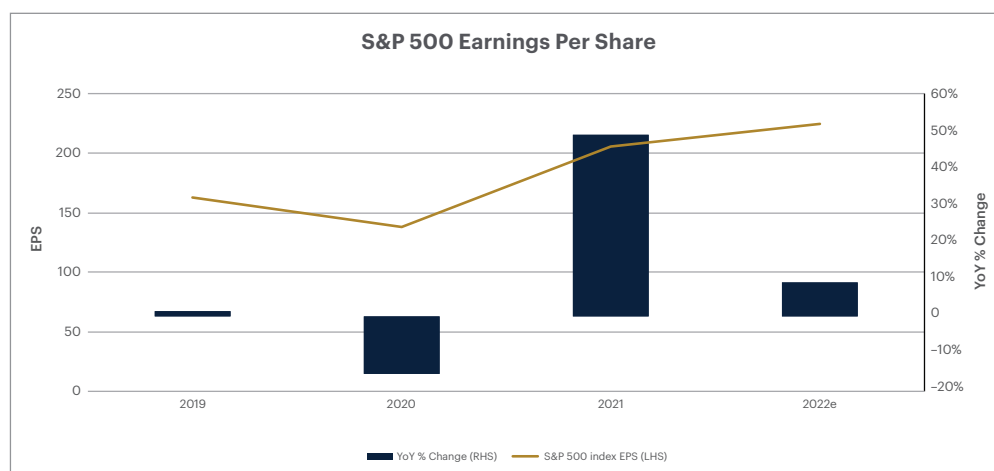
2Q 2022

Turning the Page

Heading into 2022 investors pondered, but remained unconcerned about, the implications of mounting inflation pressure and the removal of historic monetary and fiscal policy accommodation that acted as an economic lifeline during the pandemic. Amid the early stages of this monumental policy regime shift, market participants remained focused on the shift's tangible benefits over its potential costs.

The Federal Reserve's (Fed) uber-accommodation, combined with free-flowing fiscal stimulus, spurred a strong domestic economic growth momentum (5.7 percent GDP growth in 2021¹), as unemployment rates headed back to pre-pandemic levels just two years after reaching the highest levels since The Great Depression. By the end of the first quarter the unemployment rate fell to 3.6 percent,² close to the historic low of 3.5 percent seen in February of 2020.

Most important for equity investors, the rapid economic recovery supported a monster comeback for corporate profits in 2021, surpassing even the rosier of expectations at the beginning of last year. According to FactSet, S&P 500 companies reported earnings growth of 48 percent in 2021. While nowhere near last year's feat, the consensus of analyst projections calls for a healthy 9 percent growth rate in 2022.



¹ Source: U.S. Bureau of Economic Analysis.

² Source: U.S. Bureau of Labor Statistics.

Unfortunately, the optimistic tone of the market that carried into early 2022 did not last long. Investor sentiment abruptly pivoted as a new paradigm set in: persistent inflation pressure meant the tide of policy accommodation would likely recede faster than anticipated. Financial markets already accounted for what became known as the “fiscal cliff,” with U.S. fiscal spending expected to decline substantially in 2022. But, in concert with an increasing expectation that taming inflation required a hastened tightening of monetary policy, investors were forced to quickly recalibrate to a less sanguine growth outlook.

Not So Fast

The S&P 500 index hit an all-time high on January 3, 2022, with the expectation that the Fed (and other global central banks facing the same issue) could bring inflation in check through a gradual tightening cycle without choking off economic growth. However, the unrealistically optimistic “inflation is a manageable issue” narrative hit a snag as data and anecdotal evidence suggested pricing pressure was broadening and becoming more entrenched. In turn, investors began to wake up to the reality that a more hawkish Fed policy stance was required, seriously questioning the ability of central banks to engineer a soft economic landing.

To make matters worse, in addition to the unimaginable human tragedy, Russia’s war with Ukraine further complicated the inflation battle as energy prices surged following the invasion. As well as the spike in energy prices, supply chain issues already stressed by the pandemic worsened as exports of key raw materials from both Russia and Ukraine were disrupted.

Under a weakening growth and rising inflation outlook, the S&P 500 index fell into correction territory³ for the first time in two years. A strong risk-on rally as the quarter ended led to a recovery of more than half of the drawdown, leaving the index down just 4.6 percent (including dividends) for the first quarter. The pain was not evenly distributed. More interest-rate sensitive large cap growth stocks suffered losses for the quarter of 9 percent, while value counterparts lost a mere 0.7 percent.⁴

Bond markets took the most direct hit from rising interest rates as demand for Treasuries from the Fed (also known as quantitative easing or “QE”) was expected to transform quickly into a source of supply (quantitative tightening or “QT”). The yield on the bellwether 10-year Treasury Note began climbing last summer after bottoming at 1.17 percent on August 3, 2021. After climbing to 1.51 percent by the end of 2021, the pace of yield increases found a new gear in 2022, adding 82 basis points to end the first quarter at 2.33 percent—territory not seen since May of 2019.

Unfortunately, the optimistic tone of the market that carried into early 2022 did not last long.

³ An equity market correction is defined by a decline of greater than 10 percent.

⁴ Source: Morningstar.



Source: Bloomberg

Even more pronounced was the move for shorter-term maturities, reflecting the likely path of The Fed's most conventional policy tool, the Fed Funds Rate. In the first quarter of 2022, the yield on the 2-year Treasury Note rose 1.5 percent to 2.28 percent.⁵ The rapid increase and flattening of the yield curve led to the worst performance for the bond market since the Volker Fed Era of 1979 to 1987, with the broad Bloomberg U.S. Aggregate Bond index down nearly 6 percent for the quarter.

While investors hope for a soft-landing scenario, the Fed is walking a very narrow path.

Looking Forward

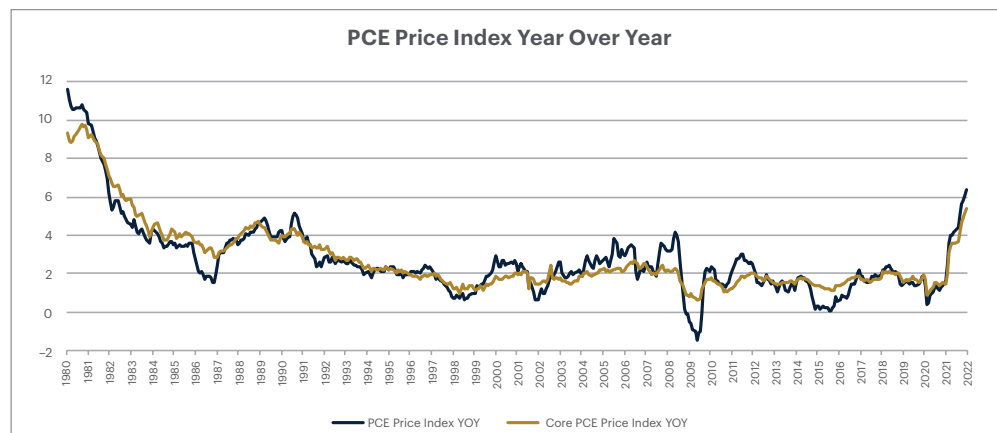
We expect financial market volatility to continue throughout the year as policy tailwinds transform into headwinds. If history is any guide, there is a chance that the Fed will hike rates and shrink its balance sheet until something breaks: either inflation, the economy, or the stock market. While investors hope for a soft-landing scenario, the Fed is walking a very narrow path. In other words, the hill of worry that investors must climb has become steeper but remains climbable, in our view. Investors should take comfort in the fact that corporate and consumer fundamentals are embarking on this journey of policy normalization from a very strong position.

Between a Rock and a Hard Place

The inflation genie has escaped its bottle. There are various reasons why—some supply side, some demand side—and there are numerous ways inflation has or could rear its head. The genie will eventually be stuffed back into the bottle, but the result will likely put downward pressure on economic growth and, potentially, put an end to the 40-year bond bull market.

⁵ Source: U.S. Department of the Treasury.

It's no secret the inflation genie is running rampant. Headline CPI (Consumer Price Index) increased 7.9 percent year-over-year during the month of February; 6.4 percent, excluding the volatile food and energy components. The headline PCE (Personal Consumption Expenditures) price index increased 6.4 percent year-over-year in February; 5.4 percent if you exclude food and energy components. Inflation figures are reaching their highest levels since the 1980s.



Source: Bloomberg

There are various causes of the inflation spike:

- Pandemic-related supply chain issues and post-pandemic pent-up demand for goods and services;
- China's zero-COVID policy exacerbating strained supply chain issues;
- Overly accommodative global central bank stimulus measures causing "too much money chasing too few assets";
- Unprecedented pandemic-era U.S. fiscal stimulus supporting consumer wallets;
- Labor force participation rate declines;
- Depressed year-over-year price comparisons;
- Energy, agriculture, and metal prices impacted by Russia/Ukraine war; and
- De-globalization trends which began with the 2019 trade wars.

Inflation was initially more prevalent in goods-related prices, such as new and used cars, due to supply chain issues, as well as in home furnishings, due to increasing work-from-home arrangements. Recently though, pricing pressures are finding their way into service-related sectors, such as restaurants and accommodations, as demand returns and labor supply remains scarce, and housing-related rents are also being affected as home prices continue to appreciate. In the spotlight, high energy prices, initially spiking due to post-pandemic demand and depressed production, have been further impacted by Russia's invasion of Ukraine and subsequent sanctions on Russia which in combination are stoking the inflation fire even higher.

Some of the drivers fueling inflationary pressures should ease relatively soon, such as supply chain disruptions, post-pandemic demand, and year-over-year price comparisons. Other issues, such as labor shortages and resulting wage inflation, as well as housing rental costs, might take longer to ease and could become more embedded in long-term price pressures. The long-term implications of the Russia/Ukraine war could lead to further de-globalization, resulting in an increase of the low prices U.S. consumers have enjoyed from manufacturers taking advantage of global competitiveness.

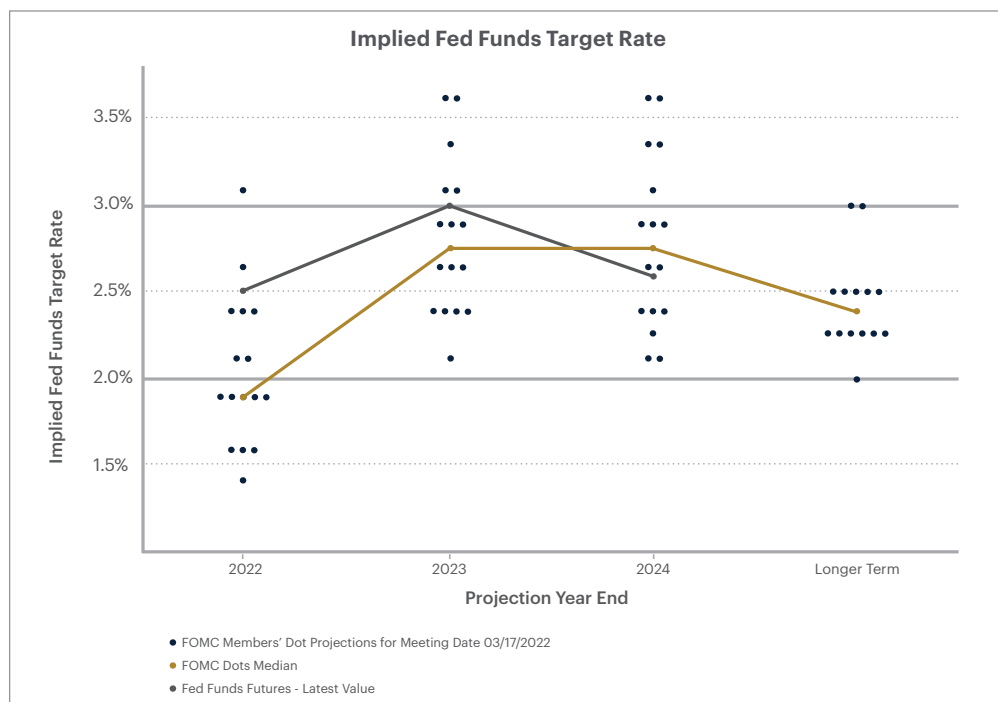
The Fed and Soaring Inflation

Monetary policy is one of the best tools for reducing demand-based inflation. After adding unprecedented amounts of monetary stimulus to offset the pandemic shock, the Fed now faces an extremely delicate balancing act to slow inflation without causing a severe economic slowdown or recession. Further complicating matters, the Fed's extended and overly accommodative monetary policy, combined with a belief inflation would soon subside, have put its inflation-fighting credibility at risk.

To slow inflation and regain credibility, the Fed raised the Fed Funds rate 25 basis points at its March meeting and became extremely hawkish in both their economic projections and recent public statements. The median projection for the lower-bound of the Fed Funds target rate for the end of 2022 increased from 0.75 percent at the December 2021 meeting to 1.75 percent at the March 2022 meeting, and from 1.5 percent to 2.75 percent between meetings for 2023 year-end projections.

In addition, several Federal Open Market Committee members had Fed Funds forecasts ("dots") for 2022 and 2023 above the estimated long-term neutral policy rate, indicating a greater focus towards fighting inflation as opposed to maintaining economic growth. Recent Fed rhetoric has also hinted at the possibility of one or more 50 basis point hikes.

Some of the drivers fueling inflationary pressures should ease relatively soon, such as supply chain disruptions, post-pandemic demand, and year-over-year price comparisons.



Source: Bloomberg (Fed Funds Futures as of April 1, 2022)

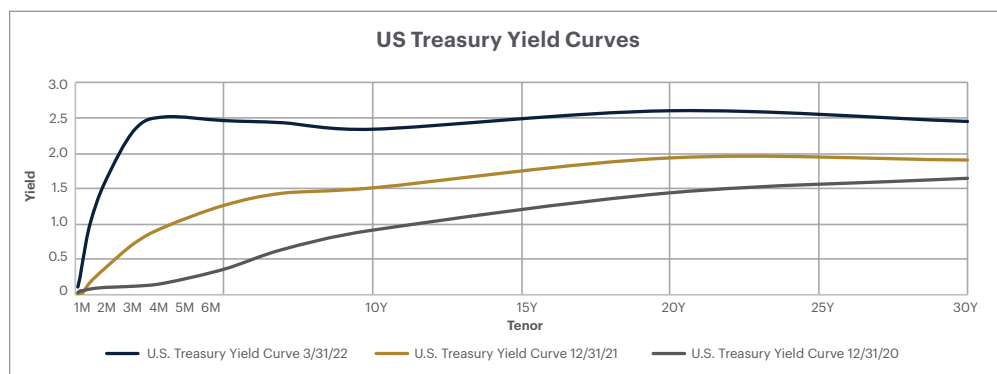
Financial markets have more than priced in the newly-aggressive Fed stance. As signaled by the Fed Funds futures market as shown in the previous chart, bond investors now forecast a 2.5 percent Fed Funds lower-bound target rate by the end of 2022 (a rate more than the Fed's own forecast) and a 3 percent rate at the end of 2023, also higher than the Fed's forecast, followed by a 0.5 percent rate cut in 2024.

Increases in short-term interest rates are just one of the ways the Fed can tighten monetary policy. Shrinking the Fed balance sheet through quantitative tightening is another method and is expected to begin in May or June. With the Fed's balance sheet reaching approximately \$9 trillion, an increase of \$5 trillion since the start of the pandemic, a gradual reduction should reverse the "too much money chasing too few assets" phenomenon over time.

Significant and well-anticipated changes in monetary policy should slow demand-pull inflation, but won't reduce supply shock-related inflation which, ultimately, should fade over time. Further, fighting inflation through monetary policy comes at a cost of slowing future economic growth and potentially inviting a recession, although a recession is not currently in our economic forecast.

The Bond Bull is Hibernating

Persistently high inflation, a hawkish U.S. Fed, and strong but decelerating economic growth have caused U.S. interest rates to move significantly higher off historically low levels, leading to a flattening of the yield curve as shown below.⁶



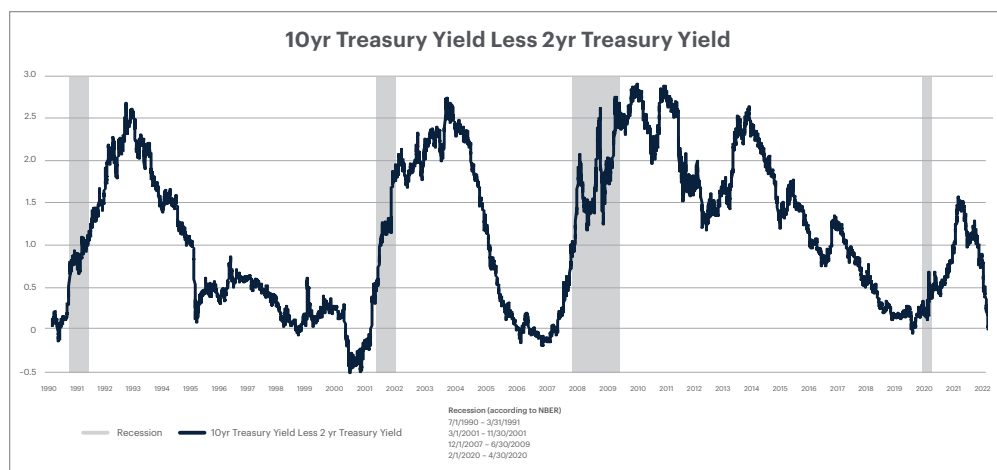
Source: Bloomberg

Higher short-maturity rates are largely a result of market expectations for significantly higher Fed Funds rates through 2023. Increases in longer-maturity rates are influenced by numerous factors, including:

- Long-term expectations of Fed Funds policy rates;
- Term premiums;
- Current inflation and inflation expectations;
- Supply/demand considerations including budget deficits, quantitative tightening, foreign demand for U.S. Treasuries and currency hedging costs;
- Forward growth estimates;
- Global interest rate differentials; and
- Real interest rates (nominal rates less inflation expectations).

⁶ The yield curve is defined as the difference between yields on long-maturity and short-maturity Treasury issues.

We believe the relatively flat yield curve is anticipating slower economic growth, elevated inflation expectations (yet significantly less than current data indicators), modest rate cuts after 2023, and reduced Treasury issuance partially offset by quantitative tightening. With short-maturity rates near those of long-maturity rates, the potential for a yield curve inversion is significant. In the past, significant Treasury curve inversions have often forewarned of future recessions.



Source: Bloomberg, NBER

Our View Going Forward

Ultimately, we believe the market is pricing in a Fed Funds policy rate higher than what will be achieved over the next two years. Over the near-term, however, interest rate curves should remain relatively flat and could even invert. Longer term, we believe longer-maturity nominal rates will continue to creep higher as real rates normalize back toward zero due to the Fed shrinking its balance sheet while part of this move higher could be somewhat offset by declining inflation expectations.

However, should the Fed prove to be more hawkish than anticipated, a significant interest rate curve inversion would be likely with higher short-maturity rates and flat or lower long-maturity rates. Irrespective, significantly higher interest rates already seen across maturities in bond land should ultimately provide investors with better income-earning opportunities from fixed income investments going forward.

Should the Fed prove to be more hawkish than anticipated, a significant interest rate curve inversion would be likely with higher short-maturity rates and flat or lower long-maturity rates.

Energy, Commodities and Russia's Role

A perfect storm of headwinds, including a lack of investment, low excess capacity, and the first European land war since WWII, collided with fiscal stimulus spending, pandemic-related spikes in demand and low interest rates to drive prices of oil and select metals to levels not seen in decades.

Starving the Spigot

Due to ten years of over-investment and negative free cash flow in the energy sector, returns of energy-related stocks suffered,⁷ leading investors to sour on the sector. The resulting decline of capital available to oil-producing companies, combined with an unprecedented drop in demand due to pandemic shutdowns, has shifted producers' capital allocation strategies.

While investors drained capital from the sector, the Organization of Petroleum Exporting Countries (OPEC) implemented supply cuts during the COVID era to support crude prices. As demand for energy began to slowly return, OPEC remained united and drove crude oil inventories below normalized levels even as spare global capacity approached decade-low levels. Oil prices began to respond to improving supply and demand dynamics in late summer last year as the economic backdrop improved.⁸

Geopolitics has always played an ebb-and-flow role throughout history in energy and commodity markets. In the U.S., technological developments led to fracking becoming economically feasible and even lower cost than other extraction methods. After importing the vast majority of our crude oil needs for an extended period of time, this has allowed for greater energy self-sufficiency, a U.S. goal since the oil crisis of 1973 when long lines at gas stations plagued the nation.

Europe, on the other hand, has maturing oil and gas fields and imports much of their natural gas needs, with Russia supplying over 39 percent.⁹ This reliance, and concerns over climate change, are at the forefront of Europe's attempts to shift away from fossil fuels as renewable energy sources become economically feasible and policy measures encourage changes in energy consumption.

Consequences of the Invasion

The tragic Russian attack of Ukraine has broad but, as of now, unknowable consequences for the energy and commodities complex. While Russia represents only about 2 percent of global Gross Domestic Product (GDP),¹⁰ it has a much larger share of food and energy production. Russia's economy is driven by commodity exports and the global economy relies on these products to operate. Both Russia and Ukraine export large quantities of energy (oil, natural gas and coal), agriculture (wheat and corn), and commodities (aluminum, nickel, palladium, platinum).

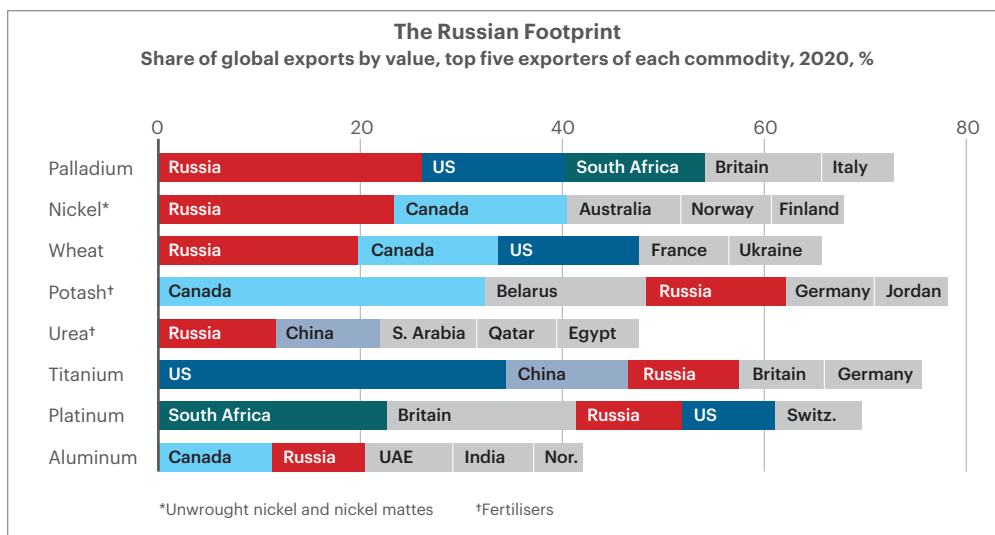
Geopolitics has always played an ebb-and-flow role throughout history in energy and commodity markets.

⁷ While the S&P 500 index returned an annualized 14.8 percent for the 10 years ending first quarter 2022, the Energy Select Sector SPDR Fund, an energy stock ETF, returned 4.4 percent for the same period. Source: Bloomberg.

⁸ For example, crude oil prices rose from \$69 a barrel in late August of 2021 to \$77 per barrel by year-end.

⁹ Source: European Commission, Eurostat Energy Statistics

¹⁰ Source: World Bank as of 2020



Source: The Centre for Prospective Studies and International Information.

Many of these commodities are already in tight supply and the war will only exacerbate global shortages. Food-related commodities are of particular concern with Russia and Ukraine combined supplying some 27 percent of global wheat demand.¹¹ Ukraine will soon harvest the winter wheat crop and begin planting the spring corn crop. But a lack of fuel and infrastructure destruction could cut planted acreage by half or more. Logistics, given significant structural damage, will be strained to get product to market and the world will rely to a greater extent on Brazil and the United States to offset wheat and corn shortfalls.

Consumer pain from inflationary pressures in both food and energy will come down hardest on developing nations and those lower on the economic ladder. Because developing economies spend a greater portion of their income on food-based commodities, inflationary pressures from demand elsewhere will cause increasing costs and slowing global economic growth. Increasing food insecurity in many parts of the world is a growing concern.

Further, the agricultural industry is energy-dependent with a key ingredient, nitrogen-based fertilizer, requiring both minerals and natural gas. Higher energy costs are already impacting farmer costs which in turn increase the cost of all agricultural products.

Sanctions Bite Deeply

As sanctions target the Russian regime, its oligarchs and Putin's inner circle, the measures taken by key demand centers including the U.S., Europe, China and India will dictate how much of Russia's products are exported and thus the price of each commodity. While the current trajectory of the war looks to be drawn out, its direction and duration will determine how global supply and demand shape up and influence global pricing. Russian crude is trading at a significant discount of around \$28 per barrel versus the price of Brent crude and, even at a significant discount, is finding a limited set of buyers.

¹¹ Source: U.S. Department of Agriculture

Russian oil exports, amounting to about 4.7 million barrels per day,¹² will see a reshuffling of trade routes to those willing to accept product—often requiring payment in Russian Rubles.

The current tight supply situation, exacerbated by less Russian oil on the market, will likely need to see demand destruction to balance supply and demand. The most likely supply response is from U.S. shale, but pressure on management teams to return capital rather than grow production will hold back a return to extraction efforts. In tandem, labor constraints, oil field service costs and logistics will drive inflationary concerns and uncertainty of returns on investment.

Global governments, already shifting energy policies to accommodate climate goals are now addressing energy security concerns as well. The chaotic nature of the process suggests further volatility in markets. In the short-term, U.S. shale producers will be relative winners given quicker time to market, low-cost positions, and shorter time periods from investment to payback.

In a protracted Russia/Ukraine crisis, commodity flows will be disrupted by the war and increasing sanctions. Even with a diplomatic solution, Europe will focus on lowering its reliance on Russian natural gas through three avenues—supply diversification, demand destruction, and increased storage capacity. Increasing natural gas imports from other providers including Qatar, the U.S., and West Africa is ambitious and will take time to fully execute. Europe might also reembrace nuclear generation while adopting a favorable view of natural gas as an energy transition fuel on the way to renewables. This in turn could lead to signing long-term liquified natural gas contracts with global suppliers.

Economic sanctions, including Russian banks' removal from SWIFT¹³ and the freezing of Russian central bank offshore reserves, are severely limiting Russia's financial and economic transactions, hampering exports. This economic war, previously unused even in WWII, aims to drive Russia into a severe recession with the goal of causing sufficient economic pain to force a diplomatic solution, regime change, or other outcome.

China would like to stay neutral in the war given internal economic issues and the fact that its exports to Europe are an important, and growing, component of the domestic economy. Yet China also imports much of its energy and commodity needs from Russia and is likely disturbed by the freezing of Russia's Central Bank reserves. As they push trading partners to increase Yuan usage rather than U.S. dollars, the ultimate outcome—if pushed too hard—drives the rebalancing of their economic model.

While desired, a shift away from the greenback has large implications to Chinese economic growth and those who benefitted from the previous economic regime. While this regime shift has been a long time coming, there is a reason why it has been so hard to implement. President Xi and other world leaders clearly have some decisions to make.

China would like to stay neutral in the war given internal economic issues and the fact that its exports to Europe are an important, and growing, component of the domestic economy.

¹² Source: U.S. Energy Information Administration.

¹³ SWIFT, the Society for Worldwide Interbank Financial Telecommunications, is a messaging system that allows large financial institutions worldwide to transfer money to each other.

China's recent COVID breakout is causing disruptions in the production of commodities, including steel, aluminum, and coal, as well as impacting domestic demand for commodities. China's slowing economic growth, exacerbated by real estate issues, will have a negative impact over the medium term for commodity demand.

The Russian war likely adds to the list of reasons for China to shift its economic growth model to one that is consumer-focused and less commodity intensive than the current infrastructure-reliant model. While fossil fuels power some 80 percent of today's global economy,¹⁴ the shift towards "electrifying" transportation and manufacturing will drive demand for specific commodities such as copper, lithium and, potentially, nickel. If nuclear generation sees a renaissance, demand for uranium should also increase.

Prices for many energy, metal-based commodities, and agricultural products are well above incentive-based levels for reinvestment, with many at decade highs. As the old saying goes, the cure to high commodity prices is high commodity prices. Continue to expect volatility.

¹⁴ Source: United Nations Economic Commission

Economic and Market Perspectives is a publication of HighMark Capital Management, Inc. (HighMark). This publication is for general information only and is not intended to provide specific advice to any individual or institution. Some information provided herein was obtained from third-party sources deemed to be reliable. HighMark and its affiliates make no representations or warranties with respect to the timeliness, accuracy, or completeness of this publication and bear no liability for any loss arising from its use. All forward-looking information and forecasts contained in this publication, unless otherwise noted, are the opinion of HighMark, and future market movements may differ significantly from our expectations. HighMark, an SEC-registered investment adviser, is a wholly owned subsidiary of MUFG Union Bank, N.A. (MUFG Union Bank). HighMark manages institutional separate account portfolios for a wide variety of for-profit and nonprofit organizations, public agencies, and public and private retirement plans. MUFG Union Bank, a subsidiary of MUFG Americas Holdings Corporation, provides certain services to HighMark and is compensated for these services. Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. The benchmarks referenced in this piece are used for comparative purposes only and are provided to represent the market conditions during the period(s) shown. Benchmark returns do not reflect the deduction of advisory fees, custody fees, transaction costs, or other investment expenses, but the returns assume the reinvestment of dividends and other earnings. An investor cannot invest directly in unmanaged indices. **Investments employing HighMark strategies: • Are NOT deposits or other obligations of, or guaranteed by, the Bank or any Bank affiliate • Are NOT insured by the FDIC or any other federal government agency • Are subject to investment risks, including the possible loss of principal invested.**





4/9/22

Dear South Placer Fire,
The Rotary Club of Granite
Bay would like to thank
you for your participation
in this year's annual EASTER
Egg hunt. We had 500
people attend. Nothing more
exciting for a child than
to climb up on a fire truck.
Together, we help to build
a strong community.
Thanks again,
Georgene Waters 90

Thank You

Thank you for
your support!
Brooke

Thank you
for the Captain
Sweet "Majken"

Thank you
for thinking of us!
XOXO
Shemi

Thank you!
AJ/Jayden

REALLY LOVE MY
SHIRT. THANK YOU
SO MUCH - AMANDA C.

Thank you! I
promise not to
act on my
honorary title
of 'Paramedic.'
Andrea

Thank you
for the shirt
you guys
are the best!!
Haley

Thank you!
You're Awesome
- Jasmine

Thank you!
- Crystal

Thank you!
- Stephen

Thank you!
- Wendy

Thank you!
91
- Valerie