

AGENDA
SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Weds. June 8, 2022

1. 7:00 p.m. Regular Session (Station 17, Truck 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	\$157,867.15
Consolidated Mitigation Fees	\$78,729.02
Plans/Inspections	\$42,708.00
Cell Tower Leases	\$8,054.89
Workers Comp. Reimbursements	\$4,992.80
Staffing Reimbursements	\$141.55
Report Fees	<u>\$50.00</u>
TOTAL	<u>\$292,543.41</u>

D. Approval of the June 2022 Expenditures: \$241,405.73

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-None

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 discussion on current issues facing the District involving employee retention. PG#20
- C. **Public Hearing and Consideration of the Levy of Assessments for the Proposed South Placer FPD Fire Protection and Emergency Response Services Assessment:** Staff recommends the Board initiate the required public hearing process for a Proposition 218 Benefit Assessment PG#21
8. New Business:
- A. **FY 2022/23 Preliminary Budget Adoption:** Staff recommends adoption of the preliminary FY 2022/23 Budget. PG#23
- B. **Authorization Providing for the Levy and Collection of Special Tax Measure A for Fiscal Year 2020/21:** Staff recommends approval of Resolutions to authorize the levy and collection of the Districts Special Tax, Measure A by Placer County. PG#32
- C. **FY 2021/22 Budget Amendment to address committed funds from the former Loomis Fire Protection District:** Staff recommends discussion and Board action to address the committed funds as well as address the recommendations from the FY21 audit regarding Designated (Equity) Reserves. PG#37
9. Information and Discussion
10. Correspondence PG#50
11. Chief's Report
12. Functions
13. Board/Staff Comments
14. Future Agenda Items
15. Adjournment

SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Regular Board Meeting Minutes
May 11, 2022

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Wednesday, May 11, 2022, at 7:00 p.m. by President, Gary Grenfell.

Present:

Gary Grenfell, President
Dan Bajtos, Vice President
Ken Musso, Director
Terri Ryland, Director
Mike Johnson, Director
Chris Gibson, Director

Absent:

Sean Mullin, Clerk

Staff in Attendance:

Fire Chief, Mark Duerr
Deputy Chief, Matt Feeley
Division Chief, Jeff Ingolia
Battalion Chief, Matt Van Voltinburg
Division Chief, James Magnuson
Battalion Chief, Brian Midtlyng
Captain Paramedic, Logan Stoner
Captain, John O'Leary

Public Comment: None

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

Rollcall:

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

SPECIAL PRESENTATION

Chief Duerr presented two recently promoted Captains, John O'Leary and Logan Stoner for a badge pinning. Captain Stoner was officially pinned by Battalion Chief Van Voltinburg and Captain O'Leary was officially pinned by his wife Martha.

OLD BUSINESS

Station 18 New Truck Room Update: Staff recommends discussion on the proposed project and progress made to date. Chief Duerr began that the wall is now complete. There is now raw land at the site of the old training house to discuss in future meetings the options on moving forward with both parcels. Chief Duerr continued that the current financial situation is tenuous and would like to revisit the entire project for discussion in the future.

Employee Retention: Staff recommends discussion on current issues facing the District involving employee retention. Chief Duerr began that the district has no vacancies for Apprentice Firefighter, three vacancies at the Firefighter Paramedic level and one vacancy for Engineer, and no vacancies for

Captain or Battalion Chief. He continued that mandatories are still high and he will be reporting out statistical information by mandatory type in July.

Update on Proposition 218 Ballot Measure: The Chief recommends a brief update on the status of the Proposition 218 ballot measure. Ballots were mailed to property owners on April 20 inspiring many calls and emails from the public. Two open houses and two town meetings have been held with good attendance. Station 17 open house will be held next on May 14th at 11 am. Ballot proceedings will close on June 8th after the public hearing at which the public has an opportunity to express their opinions and concerns and cast their final vote. June 9th at 10 am the ballots will be counted in the training room and the process will be engaged by SCI Consulting Group. Chief Duerr continued that he is attempting to have the League of Women Voters and a retired judge to oversee the count as well as members of the board and additional unbiased third-party members. He explained that the proposed 218 assessment can only be spent in Division 2 by law and without the measure passing the District will have to reduce staffing resulting in longer response times and possible higher insurance rates for fire protection within the District.

NEW BUSINESS

Surplus Vehicle (210) 2006 Polaris Ranger 6x6 OHV: Chief recommends that the Board authorize the District to surplus the Polaris Ranger OHV vehicle 210. Chief Duerr began that the vehicle has not been used in years and was only used in prior years for standby coverage at Del Oro High School. It will not work for use at the lake and has been housed in storage and is no longer relevant to today's mission. The estimated resale value is between \$2500 to \$4000. Director Bajtos made a motion to approve the surplus of vehicle 210 2006 Polaris Ranger. Director Ryland made a second to the motion.

Rollcall:

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

Election Services Request: 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. Chief Duerr explained that this is standard procedure as the District must request election services before each election. Board members Sean Mullin, Teresa Ryland, and Chris Gibson have expiring terms. Director Bajtos made a motion to approve Resolution 12-2021/22 requesting election services from Placer County Elections. Director Ryland made a second to the motion.

Rollcall:

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

Fiscal Year 2021/22 Quarterly Budget Report: Chief recommends a short presentation on the Fiscal Year 2021/22 budget status. Chief Duerr presented the profit and loss statement ending March 31, 2022, along with a third quarter budget report. He explained that the 40% tax draw will be received in the April financials. Salaries and benefits are at 75.8%, service and operations are running high at 83.3%, fixed asset and capital expenditures spending has been awaiting the tax draw, and consolidated mitigation spending is at 34.8%. Overall expenditures are at 76.7%, running over by 1.7% for the year. Service and operation expenditures are high due to escalating fuel, electricity, insurance costs. He continued that the District is continuing to find areas of overspending and holding back funds for big projects. Director Ryland made a motion to approve the Fiscal Year 2021/22 quarterly budget reports as presented. Director Gibson made a second to the motion.

Rollcall:

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

Discussion on District-wide Photovoltaic Solar Project: Chief recommends discussion on options to mitigate rising utility costs by acquiring photovoltaic solar panels District-wide. Chief Duerr explained that the District operates six stations and a maintenance shop that operate on electricity supplied by PG&E. PG&E increased rates 8-9% in January and project a 22% rate hike from 2023 to 2026. Fixing costs through an acquisition of solar would benefit the District by stabilizing the budgeting process and reducing expenses. Several vendors have been approved to provide rough proposals and a need to move forward is pressing due to the current net energy metering (NEM) program changing from the 2.0 program to the NEM 3.0 program possibly in the new year. NEM 2.0 credits retail rates per unit of production up to 100% of use and then wholesale thereafter with rollover up to one year, while NEM 3.0 pays at a reduced rate for all production and the credit balance resets at the end of the month along with a monthly participation cost. The current budget has identified \$80,000 for PG&E with a projected budget over \$110,000 in the next fiscal year to keep pace with rate increases. A rough proposal has been received at \$450,000 that will offset \$60,000 year in electric costs and a 7.1 year payback return that could be expended by mitigation revenues to alleviate the general fund. The project is expected to be around 90-95% cost neutral with the rate and costs today. Director Ryland asked Chief Duerr to further evaluate the cost/benefit payback ratio information for the board at a future meeting. Chief Duerr noted that he recommends moving forward with an RFP for a solar installation at all facilities quickly to further the likelihood of bringing the project under NEM 2.0. Director Johnson made a motion to approve Chief Duerr to move forward with an RFP for solar installations at all facilities. Director Bajtos made a second to the motion.

Rollcall:

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

Resolution of Intention to Continue Assessments for Fiscal Year 2022/23: 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. The former Loomis Fire District Benefit Assessment was approved in 2008 and each year an Engineer's report is prepared, and the assessment is adjusted by the Cost Price Index (CPI). This year's adjustment is 4.24%, while the maximum authorized increase levied in the fiscal year 2022/23 is 4%. This equates to \$9.62 increase per single family equivalent benefit unit increasing the single-family equivalent rate to \$250.48. Resolution No. 13-2021/22 preliminary approved the Engineer's report and the CPI adjustment and sets a public hearing date for final approval at the June Board meeting.

Director Ryland made a motion to approve 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. Director Musso made a second to the motion.

Rollcall:

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

INFORMATION AND DISCUSSION

Correspondence: A recent PARS statement for the month of March along with current fund information and a thank you card from the Rotary Club of Granite Bay for participation in the annual Easter Egg Hunt.

Chief's Report:

- Regional multi company training in Rocklin
- Traveling to Pierce to view two new Pierce apparatus
- 329 calls in April vs. 307 last year in April-up 7% from last year
- 2021 had 220 calls last year at this time – volume up 11%
- SSV response times- arrived within 100% of the SSV response times
- 2022 Fire Prevention department – large increase in new starts, mitigation fees paid \$46000 up from last year at \$32000

Functions: Open House- Station 19 on May 21, Station 20 on June 4th, Station 18 on June 11th

Board/Staff Comments: none

Future Agenda Items: First responder fees in Loomis, Prop. 218 Ballot Measure

There being no further business to come before the Board, the meeting adjourned at 8:14 p.m. The next regular meeting will be held on Wednesday, June 8th, 2022.

Respectfully submitted,

A handwritten signature in black ink that reads "Kathy Medeiros". The signature is written in a cursive, flowing style.

Recording Secretary, Kathy Medeiros

Ranges:	From:	To:		From:	To:
Checkbook ID	First	Last	Number	First	Last
Description	First	Last	Date	5/4/2022	6/1/2022
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				\$3,976,584.00
24239	6/1/2022	CHK	AFLAC	No PMCHK00000977	\$771.32
24240	6/1/2022	CHK	AFLAC	No PMCHK00000977	\$771.32
24241	6/1/2022	CHK	Calif State Firefighters Ass	No PMCHK00000977	\$1,190.00
24242	6/1/2022	CHK	California Assn of Prefessio	No PMCHK00000977	\$1,445.50
24243	6/1/2022	CHK	California Assn of Prefessio	No PMCHK00000977	\$59.00
24244	6/1/2022	CHK	NGLIC C/O Superior Vision Se	No PMCHK00000977	\$980.56
24245	6/1/2022	CHK	P.E.R.S	No PMCHK00000977	\$104,852.38
24246	6/1/2022	CHK	PRINCIPAL MUTUAL	No PMCHK00000977	\$7,444.16
24247	6/1/2022	CHK	Sacramento Area Fire Fighter	No PMCHK00000977	\$2,233.88
24248	6/1/2022	CHK	Sacramento Area Fire Fighter	No PMCHK00000977	\$2,233.88
24249	6/1/2022	CHK	SPFAOA	No PMCHK00000977	\$75.00
24250	6/1/2022	CHK	SPFAOA	No PMCHK00000977	\$75.00
24251	6/1/2022	CHK	TASC/ Total Admin Service	No PMCHK00000977	\$5,376.08
24252	6/1/2022	CHK	TASC/ Total Admin Service	No PMCHK00000977	\$5,376.08
24253	6/1/2022	CHK	TASC/ Total Admin Service	No PMCHK00000977	\$219.52
24254	6/1/2022	CHK	Voya Financial Trust Co.	No PMCHK00000977	\$15,836.59
24255	6/1/2022	CHK	Voya Financial Trust Co.	No PMCHK00000977	\$15,915.60
17 Transaction(s)					\$164,855.87 \$0.00
WELLS FARGO OP	Wells Fargo Operating Account				\$94,350.55
27268	6/1/2022	CHK	AT & T	No PMCHK00000978	\$157.08
27269	6/1/2022	CHK	AUBURN TIRE SERVICE	No PMCHK00000978	\$889.12
27270	6/1/2022	CHK	Amador Fire Protectin Distri	No PMCHK00000978	\$650.00
27271	6/1/2022	CHK	BURTONS FIRE APPARATUS	No PMCHK00000978	\$1,823.05
27272	6/1/2022	CHK	BART INDUSTRIES	No PMCHK00000978	\$1,431.13
27273	6/1/2022	CHK	Brookcrest By Culligan Water	No PMCHK00000978	\$334.75
27274	6/1/2022	CHK	CURTIS L.N. & SONS	No PMCHK00000978	\$7,200.08
27275	6/1/2022	CHK	Department of Health Care Se	No PMCHK00000978	\$3,656.39
27276	6/1/2022	CHK	FOLSOM LAKE FORD	No PMCHK00000978	\$776.35
27277	6/1/2022	CHK	GRAINGER, W.W.	No PMCHK00000978	\$289.11
27278	6/1/2022	CHK	Hunt and Sons, Inc	No PMCHK00000978	\$6,106.99
27279	6/1/2022	CHK	HARRIS INDUSTRIAL GASES	No PMCHK00000978	\$1,155.39
27280	6/1/2022	CHK	INLAND BUSINESS SYSTEMS	No PMCHK00000978	\$1.08
27281	6/1/2022	CHK	Interwest Consulting Group	No PMCHK00000978	\$11,198.13
27282	6/1/2022	CHK	LIFE ASSIST	No PMCHK00000978	\$2,370.85
27283	6/1/2022	CHK	Mission Uniform Services	No PMCHK00000978	\$110.04
27284	6/1/2022	CHK	Magnuson, James	No PMCHK00000978	\$353.00
27285	6/1/2022	CHK	PG & E	No PMCHK00000978	\$5,355.87
27286	6/1/2022	CHK	Placer County Water Agency	No PMCHK00000978	\$444.41
27287	6/1/2022	CHK	PITNEY BOWES GLOBAL FINANCIA	No PMCHK00000978	\$168.66
27288	6/1/2022	CHK	Recology Auburn Placer	No PMCHK00000978	\$724.40
27289	6/1/2022	CHK	SAN JUAN WATER	No PMCHK00000978	\$1,680.65
27290	6/1/2022	CHK	STERICYCLE INC	No PMCHK00000978	\$289.41
27291	6/1/2022	CHK	Sac Metro Fire	No PMCHK00000978	\$416.79
27292	6/1/2022	CHK	Consolidated Communications	No PMCHK00000978	\$2,309.30
27293	6/1/2022	CHK	TIFCO INDUSTRIES	No PMCHK00000978	\$288.49
27294	6/1/2022	CHK	TIAA Commercial Finance, Inc	No PMCHK00000978	\$2,235.09
27295	6/1/2022	CHK	The Door Company	No PMCHK00000978	\$4,027.00
27296	6/1/2022	CHK	US Bank Corporate Payment Sy	No PMCHK00000978	\$5,957.14

Checkbook ID		Description		User-Defined 1		Current Balance	
Number	Date	Type	Paid To/Rcvd From	Reconciled Origin		Payment	Deposit
27297	6/1/2022	CHK	Verizon Wireless	No	PMCHK00000978	\$397.29	
27298	6/1/2022	CHK	WITTMAN ENTERPRISES, LLC	No	PMCHK00000978	\$9,542.86	
27299	6/1/2022	CHK	Wattco	No	PMCHK00000978	\$968.07	
27300	6/1/2022	CHK	Xerox Financial Services	No	PMCHK00000978	\$3,241.89	
33 Transaction(s)						\$76,549.86	\$0.00
50 Total Transaction(s)							

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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	5/4/2022	6/1/2022		

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	24239	6/1/2022	\$771.32
34774	109109	April monthly premium	\$771.32		
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$771.32	\$0.00
A212	AFLAC	PLACER COUNTY	24240	6/1/2022	\$771.32
34775	487016	May monthly premium	\$771.32		
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$771.32	\$0.00
C161	Calif State Firefighters Assn	PLACER COUNTY	24241	6/1/2022	\$1,190.00
34778	12397	Annual dues, 5/1/22-4/30/23	\$1,190.00		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$340.00	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$850.00	\$0.00
C273	California Assn of Prefessiona	PLACER COUNTY	24242	6/1/2022	\$1,445.50
34776	6/2022 LTD	06-2022 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 Prefessiona	PLACER COUNTY	24243	6/1/2022	\$59.00
34777	6-2022 NS	06-2022 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	24244	6/1/2022	\$980.56
34779	631981	06-2022 vision premium	\$980.56		
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$980.56	\$0.00
P101	P.E.R.S	PLACER COUNTY	24245	6/1/2022	\$104,852.38
34780	16808331	June 2022 premium	\$104,852.38		
	Type Account	Description		Debit	Credit
	PURCH 0-000-0215-000	Group Insurance Payable		\$21,539.59	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$59,791.31	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$23,521.48	\$0.00
P159	PRINCIPAL MUTUAL	PLACER COUNTY	24246	6/1/2022	\$7,444.16
34781	6-2022 DENTAL	June 2022 dental premium	\$7,444.16		
	Type Account	Description		Debit	Credit
	PURCH 0-000-1550-000	Agency Share Insurance		\$7,444.16	\$0.00

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User Date: 6/1/2022

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 34782	Sacramento Area Fire Fighters PP23 UNION 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY EE Union dues PP 23 Description Union Dues Payable	24247 \$2,233.88	6/1/2022 Debit \$2,233.88	\$2,233.88 Credit \$0.00
S043 34783	Sacramento Area Fire Fighters PP24 UNION 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY EE Union dues PP 24 Description Union Dues Payable	24248 \$2,233.88	6/1/2022 Debit \$2,233.88	\$2,233.88 Credit \$0.00
S233 34784	SPFAOA PP23 SPFAOA 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY SPFAOA dues PP 23 Description Union Dues Payable	24249 \$75.00	6/1/2022 Debit \$75.00	\$75.00 Credit \$0.00
S233 34785	SPFAOA PP24 SPFAOA 2022 Type Account PURCH 0-000-0218-000	PLACER COUNTY SPFAOA dues PP 24 Description Union Dues Payable	24250 \$75.00	6/1/2022 Debit \$75.00	\$75.00 Credit \$0.00
T160 34786	TASC/ Total Admin Service PP23 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 23 Description Flexible Benefits Payable Agency Share Insurance Agency Share Insurance	24251 \$5,376.08	6/1/2022 Debit \$869.51 \$4,074.97 \$431.60	Credit \$0.00 \$0.00 \$0.00
T160 34787	TASC/ Total Admin Service PP24 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 24 Description Flexible Benefits Payable Agency Share Insurance Agency Share Insurance	24252 \$5,376.08	6/1/2022 Debit \$869.51 \$4,074.97 \$431.60	Credit \$0.00 \$0.00 \$0.00
T160 34788	TASC/ Total Admin Service IN2394876 Type Account PURCH 0-000-0215-000	PLACER COUNTY 6/2022 Admin fees Description Group Insurance Payable	24253 \$219.52	6/1/2022 Debit \$219.52	\$219.52 Credit \$0.00
V125 34789	Voya Financial Trust Co. PP23 DEF COMP 2022 Type Account PURCH 0-000-0214-000 PURCH 0-000-0214-000	PLACER COUNTY EE/ER Def Comp PP 23 Description 457 Deferred Comp. Payable 457 Deferred Comp. Payable	24254 \$15,836.59	6/1/2022 Debit \$14,774.91 \$1,061.68	\$15,836.59 Credit \$0.00 \$0.00
V125 34790	Voya Financial Trust Co. PP24 DEF COMP 2022 Type Account PURCH 0-000-0214-000 PURCH 0-000-0214-000	PLACER COUNTY EE/ER Def Comp PP 24 Description 457 Deferred Comp. Payable 457 Deferred Comp. Payable	24255 \$15,915.60	6/1/2022 Debit \$14,830.84 \$1,084.76	\$15,915.60 Credit \$0.00 \$0.00
A163	AT & T	WELLS FARGO OP	27268	6/1/2022	\$157.08

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 User Date: 6/1/2022

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			
34791	X05252022	Monthly billing	\$157.08		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-000	Telephone	\$157.08	\$0.00	
A211	AUBURN TIRE SERVICE	WELLS FARGO OP 27269	6/1/2022	\$889.12	
34792	131093	Rear tires	\$866.13		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-508	2017 Ford E450 Medix Type III	\$866.13	\$0.00	
34793	131350	Tire repair	\$22.99		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-023	2020 Ford Expedition Max	\$22.99	\$0.00	
A240	Amador Fire Protectin District	WELLS FARGO OP 27270	6/1/2022	\$650.00	
34710	34710	Statutes & Regs class fees	\$650.00		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2123-000	Fire Prevention Supplies	\$650.00	\$0.00	
B138	BURTONS FIRE APPARATUS	WELLS FARGO OP 27271	6/1/2022	\$1,823.05	
34720	S56501	Valve rebuild kit	\$1,069.41		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$1,069.41	\$0.00	
34721	S56527	Pump valve kits	\$524.58		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-818	2004 Spartan HiTec	\$524.58	\$0.00	
34722	S56624	Replacement wheel chocks	\$229.06		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-813	2005 Spartan Hi-Tech Type One Engin	\$229.06	\$0.00	
B147	BART INDUSTRIES	WELLS FARGO OP 27272	6/1/2022	\$1,431.13	
34712	6091-406497	Windshield wiper arms	\$171.93		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$32.93	\$0.00	
34713	6091-406708	Blue DEF, brake fluid	\$237.97		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$237.97	\$0.00	
34714	6091-406942	Rear brake rotors	\$458.58		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-508	2017 Ford E450 Medix Type III	\$458.58	\$0.00	
34715	6091-408668	Rear brake rotors	\$283.23		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III M20	\$283.23	\$0.00	
34716	6091-408669	Air filters	\$62.08		
	Type Account	Description	Debit	Credit	

System: 6/1/2022 10:11:02 AM
 User Date: 6/1/2022

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			
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III M20		\$62.08	\$0.00
34717	6091-408694	Caliper bolts	\$26.47		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III M20		\$26.47	\$0.00
34718	6091-408739	E brake shoes	\$55.49		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III M20		\$55.49	\$0.00
34795	6091-409325	Heater valve controls	\$38.59		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III M20		\$38.59	\$0.00
34796	6091-409435	Battery and core deposit	\$235.79		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-025	Ford Expedition Replacing 012		\$235.79	\$0.00
B194	Brookcrest By Culligan Water	WELLS FARGO OP 27273		6/1/2022	\$334.75
34719	34719	Monthly billing	\$334.75		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$334.75	\$0.00
C146	CURTIS L.N. & SONS	WELLS FARGO OP 27274		6/1/2022	\$7,200.08
34725	INV591656	Hose, nozzle tips	\$6,132.94		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4462-000	Firefighting Equipment		\$2,027.94	\$0.00
	PURCH 0-000-4523-031	3 TFT 15/16" replacement SB tips fo		\$390.00	\$0.00
	PURCH 0-000-4523-035	30 sticks Snaaptite 1.5" Wayjax SJ h		\$3,628.00	\$0.00
	PURCH 0-000-4523-036	4 sticks Outback HD 1.5" rubber lin		\$87.00	\$0.00
34726	INV592905	1.5" SB nozzles	\$1,067.14		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4523-030	10 TFT 1/2" 50 gpm SB tips-low flow		\$1,067.14	\$0.00
D148	Department of Health Care Serv	WELLS FARGO OP 27275		6/1/2022	\$3,656.39
34797	34797	GEMT audit, FY 2017-18	\$3,656.39		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$3,656.39	\$0.00
F109	FOLSOM LAKE FORD	WELLS FARGO OP 27276		6/1/2022	\$776.35
34727	726630	Front brakes & seals	\$648.32		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-508	2017 Ford E450 Medix Type III		\$648.32	\$0.00
34728	727034	Rear axle hub seals	\$128.03		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-507	2017 Ford E450 Medix Type III M20		\$128.03	\$0.00
G110	GRAINGER, W.W.	WELLS FARGO OP 27277		6/1/2022	\$289.11

System: 6/1/2022 10:11:02 AM
User Date: 6/1/2022

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			
34729	9041821415B	Charge air cooler hose	\$88.52		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		\$88.52	\$0.00
34730	9054241030B	Toilet rebuild kit	\$32.85		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-001	6900 Eureka Road		\$32.85	\$0.00
34731	9287109517	Wiper washer kits	\$167.74		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$167.74	\$0.00
H130	Hunt and Sons, Inc	WELLS FARGO OP	27278	6/1/2022	\$6,106.99
34737	390138	Gasoline, diesel	\$3,179.69		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-001	Station 17 Fuel		\$3,179.69	\$0.00
34738	390139	Gasoline, diesel	\$2,927.30		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2124-003	Station 19 Fuel		\$2,927.30	\$0.00
H141	HARRIS INDUSTRIAL GASES	WELLS FARGO OP	27279	6/1/2022	\$1,155.39
34732	0001873397	Argon	\$75.95		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$75.95	\$0.00
34733	0001873414	Steel tubing	\$562.69		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$562.69	\$0.00
34734	0001874842	Cylinder rental	\$184.25		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$184.25	\$0.00
34735	0001874964	Cylinder rental	\$76.25		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$76.25	\$0.00
34736	0001874808	Cylinder rental	\$256.25		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2130-000	Oxygen		\$256.25	\$0.00
I121	INLAND BUSINESS SYSTEMS	WELLS FARGO OP	27280	6/1/2022	\$1.08
34798	IN2674208	Excess copies	\$1.08		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$1.08	\$0.00
I134	Interwest Consulting Group	WELLS FARGO OP	27281	6/1/2022	\$11,198.13
34739	76764	Jan & Feb services	\$4,816.88		
	Type Account	Description		Debit	Credit

System: 6/1/2022 10:11:02 AM
User Date: 6/1/2022

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			
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$4,816.88	\$0.00
34740	77924	Feb & March services		\$6,381.25	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$6,381.25	\$0.00
L107	LIFE ASSIST	WELLS FARGO OP 27282		6/1/2022	\$2,370.85
34741	1199763	SLICK stylettes		\$13.51	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$13.51	\$0.00
34742	1201207	Electrodes, Rescue/Med BVM		\$33.89	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$33.89	\$0.00
34743	1201598	IV catheters		\$209.14	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$209.14	\$0.00
34744	1204057	Various medical supplies		\$2,030.02	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$2,030.02	\$0.00
34745	1206110	H test strips		\$84.29	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2127-000	Medical Supplies		\$84.29	\$0.00
M101	Mission Uniform Services	WELLS FARGO OP 27283		6/1/2022	\$110.04
34747	516790540	Weekly billing		\$27.51	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
34748	516833777	Weekly billing		\$27.51	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
34749	516876635	Weekly billing		\$27.51	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
34750	516918455	Weekly billing		\$27.51	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$27.51	\$0.00
M178	Magnuson, James	WELLS FARGO OP 27284		6/1/2022	\$353.00
34746	34746	Paramedic & SSV recerts		\$353.00	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$353.00	\$0.00

System: 6/1/2022 10:11:02 AM
 User Date: 6/1/2022

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			
P111	PG & E	WELLS FARGO OP	27285	6/1/2022	\$5,355.87
34799	34799	Monthly billing	\$5,355.87		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2027-001	6900 Eureka Road		\$1,968.67	\$0.00
	PURCH 0-000-2027-003	7070 Auburn Folsom Road		\$1,274.39	\$0.00
	PURCH 0-000-2027-005	3505 Auburn Folsom Road		\$407.07	\$0.00
	PURCH 0-000-2027-006	4650 East Rsvl. Parkway		\$126.35	\$0.00
	PURCH 0-000-2027-016	Station 16 5300 Olive Ranch Road		\$699.08	\$0.00
	PURCH 0-000-2027-028	Station 28		\$846.73	\$0.00
	PURCH 0-000-2027-029	Station 29		\$33.58	\$0.00
P125	Placer County Water Agency	WELLS FARGO OP	27286	6/1/2022	\$444.41
34751	34751	Monthly billing	\$51.52		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$51.52	\$0.00
34752	34752	Monthly billing	\$40.50		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$40.50	\$0.00
34753	34753	Monthly billing	\$38.74		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-028	Water - Station #28		\$38.74	\$0.00
34754	34754	Monthly billing	\$261.72		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-003	Water - Station #19		\$261.72	\$0.00
34755	34755	Monthly billing	\$51.93		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2041-005	Water - Station #20		\$51.93	\$0.00
P178	PITNEY BOWES GLOBAL FINANCIAL	WELLS FARGO OP	27287	6/1/2022	\$168.66
34800	3105510813	Qtrly billing, postage machi	\$168.66		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2131-000	Postage/Shipping		\$168.66	\$0.00
R129	Recology Auburn Placer	WELLS FARGO OP	27288	6/1/2022	\$724.40
34756	68273648	Monthly billing	\$34.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.19	\$0.00
34757	68259035	Monthly billing	\$562.64		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$562.64	\$0.00
34758	68273655	Monthly billing	\$34.19		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2026-000	Garbage		\$34.19	\$0.00

System: 6/1/2022 10:11:02 AM
 User Date: 6/1/2022

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			
34759	68259332	Monthly billing	\$59.19		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2026-000	Garbage	\$59.19	\$0.00	
34760	68260488	Monthly billing	\$34.19		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2026-000	Garbage	\$34.19	\$0.00	
S107	SAN JUAN WATER	WELLS FARGO OP	27289	6/1/2022	\$1,680.65
34762	34762	Bi-monthly billing	\$896.53		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2041-006	Water - Station #15	\$896.53	\$0.00	
34763	34763	Bi-monthly billing	\$612.30		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2041-016	Water-Station 16 Olive Ranch	\$612.30	\$0.00	
34764	34764	Bi-monthly billing	\$171.82		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2041-001	Water - Station #17	\$171.82	\$0.00	
S145	STERICYCLE INC	WELLS FARGO OP	27290	6/1/2022	\$289.41
34765	3006020279	Monthly billing	\$289.41		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2046-000	Medical Waste Disposal	\$289.41	\$0.00	
S178	Sac Metro Fire	WELLS FARGO OP	27291	6/1/2022	\$416.79
34761	2000004075	GEMT Fees, FY 2019/20	\$416.79		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2127-000	Medical Supplies	\$416.79	\$0.00	
S282	Consolidated Communications In	WELLS FARGO OP	27292	6/1/2022	\$2,309.30
34723	34723	Monthly billing	\$130.02		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-000	Telephone	\$130.02	\$0.00	
34724	34724	Monthly billing	\$2,179.28		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2037-001	6900 Eureka Road	\$1,589.73	\$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	
T117	TIFCO INDUSTRIES	WELLS FARGO OP	27293	6/1/2022	\$288.49
34768	71756259	Drum pump & hardware	\$288.49		
	Type Account	Description	Debit	Credit	
	PURCH 0-000-2222-000	Automotive Repairs/Supplies	\$288.49	\$0.00	
T144	TIAA Commercial Finance, Inc	WELLS FARGO OP	27294	6/1/2022	\$2,235.09

System: 6/1/2022 10:11:02 AM
User Date: 6/1/2022

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			
34767	8898258	DocuWare		\$2,235.09	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2043-000	Legal/Consulting Fees		\$2,235.09	\$0.00
T148	The Door Company	WELLS FARGO OP	27295	6/1/2022	\$4,027.00
34766	0143399-IN	Door replacement		\$4,027.00	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2225-006	4650 East Roseville Parkway		\$4,027.00	\$0.00
U109	US Bank Corporate Payment Syst	WELLS FARGO OP	27296	6/1/2022	\$5,957.14
34769	34769	Monthly billing		\$5,957.14	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-001	6900 Eureka Road		\$106.90	\$0.00
	PURCH 0-000-2037-003	7070 Auburn Folsom Road		\$135.94	\$0.00
	PURCH 0-000-2037-005	3505 Auburn Folsom Road		\$132.23	\$0.00
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway		\$235.41	\$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		\$150.62	\$0.00
	PURCH 0-000-2037-028	Station 28		\$254.37	\$0.00
	PURCH 0-000-2038-000	Training Supplies		\$20.75	\$0.00
	PURCH 0-000-2039-000	Business/Conference		\$175.81	\$0.00
	PURCH 0-000-2040-000	Education/Training		\$253.65	\$0.00
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$435.29	\$0.00
	PURCH 0-000-2120-000	Cleaning/Maintenance Supplies		\$68.55	\$0.00
	PURCH 0-000-2122-001	Software Support		\$56.97	\$0.00
	PURCH 0-000-2123-001	Prevention Misc. Supplies		\$112.59	\$0.00
	PURCH 0-000-2124-000	Fuel & Oil		\$243.85	\$0.00
	PURCH 0-000-2129-000	Office Supplies/Computer		\$0.00	\$42.46
	PURCH 0-000-2133-000	Uniform Supplies		\$64.14	\$0.00
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$17.51	\$0.00
	PURCH 0-000-2221-000	Radio Repair		\$33.65	\$0.00
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$33.35	\$0.00
	PURCH 0-000-2222-301	Truck 17 100' Aerial		\$64.30	\$0.00
	PURCH 0-000-2222-605	1998 Ford Grass		\$1,498.82	\$0.00
	PURCH 0-000-2225-001	6900 Eureka Road		\$26.66	\$0.00
	PURCH 0-000-2228-000	Turnout Clothing Maint.		\$31.06	\$0.00
	PURCH 0-000-4456-024	Station Maintenance Equipment		\$160.86	\$0.00
	PURCH 0-000-4465-001	Laptop		\$22.73	\$0.00
	PURCH 0-000-4470-014	Volt/Amp Tester		\$812.31	\$0.00
	PURCH 0-000-4523-044	Transmission Jack New		\$851.28	\$0.00
V114	Verizon Wireless	WELLS FARGO OP	27297	6/1/2022	\$397.29
34770	9905403772	Monthly billing		\$55.14	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$55.14	\$0.00
34771	9905403812	Monthly billing		\$342.15	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2037-000	Telephone		\$342.15	\$0.00
W121	WITTMAN ENTERPRISES, LLC	WELLS FARGO OP	27298	6/1/2022	\$9,542.86
34773	2204046	April services		\$9,542.86	
	Type Account	Description		Debit	Credit
	PURCH 0-000-2025-000	Ambulance Billing Services		\$9,542.86	\$0.00
W154	Wattco	WELLS FARGO OP	27299	6/1/2022	\$968.07

System: 6/1/2022 10:11:02 AM
User Date: 6/1/2022

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			
34772	59117-03	Build up - iPad dock, etc	\$968.07		
	Type Account	Description		Debit	Credit
	PURCH 0-000-4510-030	2021 Ford Expedition (012 Replaceme		\$968.07	\$0.00
X001	Xerox Financial Services	WELLS FARGO OP 27300		6/1/2022	\$3,241.89
34801	3260556	New copier lease	\$3,241.89		
	Type Account	Description		Debit	Credit
	PURCH 0-000-2121-000	Copy Machine Contract/Maint.		\$3,241.89	\$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, JUNE 8TH, 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 – Wall is complete with the balance of the project on hold.

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, JUNE 8TH, 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: MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, JUNE 8TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Public Hearing and Consideration of the Levy of Assessments for the Proposed South Placer FPD Fire Protection and Emergency Response Services Assessment:

Action Requested: Staff recommends the Board initiate the required public hearing process for a Proposition 218 Benefit Assessment

Background: On April 13th, 2022, the Board adopted a resolution initiating a Proposition 218 Benefit Assessment ballot process. Ballots were mailed on April 20th to all property owners in Division 2 which is more than 45 days in advance of the public hearing to take place on June 8th. The law now requires a public hearing. The District will be abiding by the following agenda and ground rules for the public hearing.

- 1. Open Public Hearing and Consideration of the Levy of Assessments for the Proposed South Placer FPD Fire Protection and Emergency Response Services Assessment.**
 - a. Introductory comments and general overview of the proposed Assessment** (by Board, Staff, and Assessment Engineer).
 - b. President outlines Public Hearing procedures:**
 - Each public speaker must fill out a speaker card and will have 3 minutes to address the Board.
 - All oral questions must be asked and written questions must be submitted in this section before questions are answered.

- The public can request a replacement ballot at the meeting
- All ballots must be submitted before the close of the public input portion of the public hearing.

c. Open Public Input.

d. The public provides comments.

e. Staff, Assessment Engineer, and Legal Counsel respond to questions raised.

f. Last call for submittal of ballots.

g. Close Public Input portion of Public Hearing.

1.1 Board discussion of the item, if necessary.

1.2 Board President will continue the meeting until 10 am on June 9th at which time tabulation of all returned ballots will begin. Tabulation will be conducted at 6900 Eureka Road in the training room and is open to the public. Additionally, one may log in at https://youtu.be/R_fopwk9YjA to view the training room. When tabulation is complete, the public hearing will be continued until July 13th.

1.3 Public Hearing Continued to July 13, 2022, 7:00 P.M. at the South Placer Fire Protection District Board Meeting.

Impact: If approved by a weighted majority of property owners within the Benefit Assessment District, an increase of \$2.4m in revenue. All revenue from this benefit assessment must be spent in Division 2 and accounted for on an annual basis through a benefit assessment oversight committee.

Attachments: none

Mark Duerr
Fire Chief
 South Placer Fire District

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, JUNE 8TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2022/23 Preliminary Budget Adoption:

Action Requested: Staff recommends adoption of the preliminary FY 2022/23 Budget.

Background: The Fire Chief has prepared the FY 2022/23 preliminary budget. The budget assumes that the District stays at full staffing throughout the fiscal year and accounts for increased costs in overtime, workers compensation, retirement costs, and agency share insurance. Additionally, the projections for revenues have been adjusted to reflect historical trends in ambulance services and overtime spending. The budget only allocates monies for needed items including replacement EKG monitors, replacement personal protective equipment, and a new pediatric treatment system that will increase care and reduce long-term costs by bringing training in-house.

Impact: Enables the district to enter the new Fiscal Year 2022/23 with a preliminary budget which will be adjusted for final approval in September 2022. Estimated expenditures in this budget include a spending plan of \$14,778,445 and estimated revenues of \$14,672,780

Attachments: Preliminary FY 2022/23 budget

Mark Duerr
Fire Chief
South Placer Fire District

		Estimated Revenues 2021-22		Other Sources		
		General Revenue	\$13,843,505			
		Mitigation Revenue	\$479,275			
		CFAA Revenue	\$350,000			
		Total	\$14,672,780			
		Estimated Expenditures 2021-22				
		Operational Expenditures (salaries, operations, fixed assets)	\$14,161,645			
		Capital Expenditures- Capital Facilities General Budget	\$262,000			
		Mitigation Expenditures	\$4,800			
		CFAA Expenditures	\$350,000			
		Total	\$14,778,445	\$0		



Account Number			2021/2022 Amount	2021/2022 YTD *thru 4/30/21	2022/23 Budget	Percent Change
General Revenues						
6000-000-001	Secured Property Tax General		\$8,357,006	\$7,940,250	\$8,774,855	5.00%
0-000-6000-002	Unitary & Op Non-Unitary		\$166,590	\$158,400	\$174,919	5.00%
0-000-6000-003	Current Unsecured Property Tax		\$176,158	\$173,906	\$184,965	5.00%
0-000-6000-004	Delinquent Secured Property Taxes		-\$26	-\$37	-\$26	-27.00%
0-000-6000-005	Delinquent Unsecured Property Tax		\$2,363	\$1,567	\$2,469	4.50%
0-000-6000-006	Current Supplemental Property Tax		\$143,319	\$237,531	\$200,000	39.55%
0-000-6000-008	Delinquent Supplemental Property Tax		\$225	\$320	\$231	2.80%
0-000-6001-000	SPFD Special Tax		\$707,967	\$1,145,022	\$715,000	0.99%
0-000-6002-000	Loomis Fire Protection & Response Assessment		\$1,047,827	\$1,005,028	\$1,093,350	4.34%
	Loomis Parcel Tax		\$480,906	\$0	\$520,000	8.13%
0-000-6106-000	Railroad Unitary Tax		\$5,428	\$5,158	\$5,645	4.00%
0-000-6950-000	Interest-County		\$70,639	\$3,056	\$10,000	-85.84%
0-000-6957-000	Sect. 5151 Interest Refunded		-\$350	\$0	-\$500	43.00%
0-000-7000-000	HOPTERS Intergovernmental Revenue		\$53,379	\$46,555	\$56,047	5.00%
0-000-8192-000	Ambulance Services		\$1,700,000	\$1,191,064	\$1,500,000	-11.76%
0-000-8193-001	Uniform Reimbursement		\$2,070	\$72	\$1,000	-51.69%
0-000-8193-009	Other Staffing Reimbursements		\$1,035	\$0	\$1,050	1.45%
0-000-8193-010	Other Miscellaneous		\$120,800	\$169,568	\$124,500	3.06%
0-000-8193-011	Fees For Service & Cost Recovery Charges		\$180,500	\$252,265	\$350,000	93.91%
0-000-8193-014	4850 Reimbursements		\$25,975	\$25,902	\$27,500	5.87%
0-000-8193-015	Cellular Tower Lease		\$95,000	\$77,839	\$95,000	0.00%
0-000-8193-016	MVA Fees		\$0	\$0	\$7,500	#DIV/0!
0-000-8193-018	Local/State/Federal Grants		\$28,000	\$0		-100.00%
0-000-8300-000	Federal Grant Revenue (SAFER)		\$0	\$0	\$0	
0-000-8372-000	Automotive Fund Mat & Services		\$0	\$0	\$0	
	Total General Revenue		\$13,364,810	\$12,433,466	\$13,843,505	3.46%
0-000-8264-001	SPFD Mitigation Interest		\$0	\$0	\$0	#DIV/0!
0-000-8264-006	Loomis Mitigation Interest		\$450	\$66	\$0	-100.00%
0-000-8267-000	Consolidated Mitigation Fee Revenue		\$420,000	\$396,989	\$475,000	13.10%
0-000-8264-007	Consolidated Mitigation Interest		\$3,600	\$1,014	\$4,275	18.75%
	Total Mitigation Revenue		\$424,050	\$398,069	\$479,275	13.02%
0-000-8300-000	CFAA Revenues (Strike Teams)					
	Total CFAA Revenue		\$355,000	\$435,212	\$350,000	
	Total Budget With Mitigation Fees & CFAA Revenues		\$14,143,860	\$13,266,747	\$14,672,780	3.60%
	Other sources - LFPD Facilities Reserve Account				\$1,501,966	

OPERATIONAL EXPENDITURES							
Account				2021/22 Budget	2021/22 YTD	2022/23 Budget	Percent
Number				Amount			Change
Personnel Salaries and Benefits							
1018:43:00		Salaries & Wages		\$6,098,041	\$4,720,626	\$6,249,483	2.48%
1004		Sellback/Admin. & FF's		\$200,000	\$221,879	\$150,000	-25.00%
1005		Intern FF/Board/App FF/PT		\$15,000	\$6,200	\$23,000	53.33%
1006		Callback/Overtime-Firefighter		\$1,050,000	\$1,346,241	\$1,300,000	23.81%
1007		Comp For Absence/Illness		\$20,000	\$33,093	\$25,000	25.00%
1008		Out of Grade Pay		\$2,000	\$239	\$2,500	25.00%
1015		Other Payroll		\$9,000	\$1,660	\$9,000	0.00%
1016		Volunteer Length of Service Award		\$1,000	\$1,000	\$1,000	0.00%
1300		PERS Retirement		\$943,147	\$784,981	\$952,840	1.03%
1302		PERS Lump Sum Payment		\$852,918	\$824,547	\$1,018,000	19.35%
1305		Employer 457 Def. Comp. Match		\$25,000	\$22,834	\$30,000	20.00%
1301		Employment Taxes (FICA/Medicare/SUI)		\$120,013	\$102,522	\$126,321	5.26%
1315		Workmans Comp. Insurance		\$686,814	\$709,279	\$687,500	0.10%
1550		Agency Share Insurance		\$1,301,358	\$984,707	\$1,353,000	3.97%
1551		OPEB Contribution		\$40,000	\$0	\$0	-100.00%
1552		COP Debt Service		\$371,298	\$118,149	\$386,370	4.06%
2010		Labor Legal		\$30,000	\$5,119	\$35,000	16.67%
2017		Uniform Allowance/Cell Phone		\$66,000	\$46,849	\$70,160	6.30%
2019		Employees Assistance Program		\$6,000	\$5,196	\$5,800	-3.33%
		Total Salaries/Benefits		\$11,837,589	\$9,935,121	\$12,424,974	4.96%
8197		CFAA Expenditures (Strike Teams) Estimates					
8197-001		Personnel Overtime		\$300,000	\$412,656	\$300,000	0.00%
8197-002		Administration Costs		\$25,000		\$20,000	
8197-003		Apparatus		\$20,000		\$15,000	
8197-004		FICA & FASIS Reimbursement		\$10,000		\$15,000	
		Total CFAA Expenditures		\$355,000	\$412,656	\$350,000	-1.43%
		Total Salaries and Benefits including CFAA Est.		\$12,192,589	\$10,347,777	\$12,774,974	
		1 Fire Chief			3 Shift Battalion Chiefs	1 Volunteer Firefighters	
		1 /Personnel/Operations - Deputy Chief			15 Captains	0 Intern Firefighters	
		1 Division Chief - Fire Marshal			7 Paramedic Engineers		
		1 Division Chief - EMS/Safety			8 Engineers		
		1 Business Manager			18 Paramedic Firefighters	1 Volunteer Positions	
		1 Prevention Specialist/Admin. Assistant			3 Apprentice Firefighters		
		1 Journeyperson Mechanic					
		1 District Secretary-Full Time					
		1 Apprentice Mechanic					

Service & Operations			2021/22 Budget	2021/22 YTD	2022/23 Budget	
2020		Audit	\$14,200	\$14,200	\$15,150	6.69%
2021		Propane	\$3,000	\$2,279	\$3,750	25.00%
2023		Employee Physicals/DL/Wellness	\$12,000	\$5,284	\$10,000	-16.67%
2024		Paramedic Cert. EMT/CPR Classes	\$6,000	\$4,264	\$7,750	29.17%
2025		Ambulance Billing Service	\$115,000	\$113,017	\$145,000	26.09%
2026		Garbage	\$9,500	\$7,360	\$11,250	18.42%
2027		Gas & Electric	\$80,000	\$70,953	\$98,000	22.50%
2028		Insurance (FAIRA)	\$103,033	\$113,433	\$113,336	10.00%
2030		Memberships/Subscriptions	\$10,000	\$13,402	\$20,350	103.50%
2032		News Publications & Ads	\$1,000	\$840	\$1,500	50.00%
2035		Sewer	\$6,300	\$6,432	\$7,000	11.11%
2037		Telephone	\$63,000	\$59,481	\$66,700	5.87%
2038		Training Supplies	\$7,000	\$900	\$8,750	25.00%
2039		Business/Conference	\$4,000	\$2,948	\$5,000	25.00%
2040		Education/Training	\$20,000	\$17,565	\$16,000	-20.00%
2041		Water	\$14,000	\$11,618	\$17,000	21.43%
2042		Laundry	\$1,700	\$1,100	\$1,850	8.82%
2043-000		Legal/Consulting Fees	\$90,000	\$121,414	\$90,000	0.00%
2043-001		Prevention Consulting Fees	\$42,000	\$27,682	\$50,000	19.05%
2044		Petty Cash Fund	\$250	\$0	\$250	0.00%
2045		Pre-Employment Testing/Background Inv.	\$14,000	\$15,601	\$10,000	-28.57%
2046		Medical Waste Disposal	\$4,000	\$2,811	\$5,500	37.50%
2047		Physio Control Contract	\$18,000	\$15,066	\$0	-100.00%
2050		County Charges (Tax Collection/LAFCO/Refunds)	\$180,000	\$186,724	\$209,130	16.18%
2051		Elections	\$30,000	\$0	\$40,000	33.33%
2052		Public Education	\$2,000	\$379	\$0	-100.00%
2053		Food/Drink-Incident Supplies	\$10,000	\$5,654	\$7,500	-25.00%
2055		Safety Awards	\$2,000	\$2,034	\$2,000	0.00%
2056		Software Subscriptions	\$18,000	\$37,871	\$111,500	519.44%
2120		Cleaning/Maintenance Supplies	\$12,000	\$7,297	\$14,000	16.67%
2121		Copy Machine Contract/Maint.	\$16,000	\$14,110	\$0	-100.00%
2122		Computer Service & Maint.	\$40,000	\$39,024	\$12,000	-70.00%
2123		Fire Prevention Supplies	\$8,000	\$5,640	\$13,500	68.75%
2124		Fuel & Oil	\$64,000	\$81,171	\$105,000	64.06%
2127		Medical Supplies	\$105,000	\$79,920	\$111,500	6.19%
2128		Miscellaneous Supplies	\$885	\$37	\$885	0.00%
2129		Office Supplies	\$8,000	\$6,354	\$8,000	0.00%
2130		Oxygen	\$5,000	\$5,945	\$8,250	65.00%
2131		Postage/Shipping	\$2,000	\$1,411	\$2,000	0.00%
2132		Storage	\$2,000	\$0	\$2,350	17.50%
2133		Uniform Supplies	\$13,000	\$7,577	\$14,000	7.69%
2135		Misc. Firefighting Equip/Supplies	\$22,000	\$9,275	\$25,000	13.64%

Service & Operations Cont.					
2221	Radio Repair	\$8,000	\$7,664	\$12,500	56.25%
2222	Automotive Repairs/Supplies	\$109,000	\$100,235	\$140,000	28.44%
2225	Facilities Maintenance	\$80,000	\$53,958	\$103,600	29.50%
2226	SCBA Maintenance	\$7,260	\$6,698	\$7,000	-3.58%
2228	Turnout Clothing Maint.	\$5,000	\$615	\$5,500	10.00%
2229	Extinguisher Service/Repair	\$1,200	\$1,160	\$0	-100.00%
2523	Outside Services	\$1,200	\$673	\$1,320	10.00%
8510 + 4521	Bad Debt Expense	\$50,000	\$0	\$50,000	0.00%
Total Service & Operations		\$1,439,528	\$1,289,076	\$1,710,671	18.84%

Fixed Assets		2021/22 Budget	2021/22 YTD	2022/23 Budget
4456	Facilities	\$14,150	\$34,030	\$0
	Relocate Ice machine to exterior			
	App Bay fan			
	Engine Bay LED conversion			
	Add fan in sleeping/workout room			
	Electrical work for tv - weight room			
	New fans/lights in sleeping quarter			
	Eye wash station			
4462	Firefighting Equipment	\$3,854		
	Turnouts			\$18,000
	Yellows			\$3,600
	Structure Gloves			\$1,100
	Structure helmets			\$2,500
	Wildland gloves			\$800
4464	EMS Equipment	\$3,210		\$0
4465	Office, Telephone & Computer Equipment	\$3,560		\$0
4469	VHF Radio, & Communications	\$2,000		\$0
4470	Shop Equipment	\$1,000		\$0
4472	Training/Operations Equipment	\$1,880		\$0
4475	Rescue Equipment	\$1,576		\$0
4476	Apparatus Up-Grades	\$2,800		\$0
	Total Fixed Assets	\$34,030	\$34,030	\$26,000

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, JUNE 8TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Authorization Providing for the Levy and Collection of Special Tax Measure A for the Fiscal Year 2022/23:

Action Requested: Staff recommends approval of the resolution requesting the collection of the District's Special Tax Measure A by Placer County.

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

Impact: Estimated **\$707,000** in special tax revenue.

Attachments: Resolution No. 14-2021/22 and Resolution No. 15-2021/22

Mark Duerr
Fire Chief
South Placer Fire District

RESOLUTION NO. 14-2021/2022

**A RESOLUTION OF THE SOUTH PLACER FIRE PROTECTION DISTRICT PROVIDING FOR THE LEVY
AND COLLECTION OF
SPECIAL TAX MEASURE A FOR FISCAL YEAR 2022-23**

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

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

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

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

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

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

NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. The foregoing recitals are true and correct.
2. That special taxes for fiscal year 2022-23 for Measure A shall continue to be levied at those rates specified in this Resolution for fiscal year 2022-23 with an estimated total annual amount of \$707,500.
3. The Measure A Special Tax as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

PASSED AND ADOPTED by the Board of Directors of the South Placer Fire Protection District at a regular meeting thereof this 8th day of June 2022, by the following vote on roll call:

AYES:

NOES:

ABSTAINED:

ABSENT:

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

ATTEST:

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

RESOLUTION NO. 15 –2021/2022

REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2022-2023

TAX CODE NUMBER 70000

DIRECT CHARGE NAME Special Tax: Approved by Electorate Vote

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

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

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

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District/City.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that, in the event a

judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.

5. The District/City agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.
6. The District/City agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the South Placer Fire District Board of Directors this 8th day of June, 2022, by the following vote on roll call:

AYES:

NOES:

ABSTAINED:

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 DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, JUNE 8TH, 2022
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2021/22 Budget Amendment to address committed funds from the former Loomis Fire Protection District:

Action Requested: Staff recommends discussion and Board action to address the committed funds as well as address the recommendations from the FY21 audit regarding Designated (Equity) Reserves.

Background: During the merger of the Loomis and South Placer Fire Protection Districts, “committed” funds identified for facilities were carried into the consolidated district budget. These funds were believed to have been committed for the Station 18 truck room project. While researching these funds, no board action item formally committed these funds to facilities. Meeting minutes identify the movement of the funds from unassigned to facilities but the formal process as established by the Governmental Accounting Standards Board (GASB) did not occur. GASB is the standard-setting body for establishing generally accepted accounting principles for state and local governments. The financial statements of the South Placer Fire District have been prepared in conformity with these accounting principles. GASB issues Statements to guide the accounting principles applicable to state and local governments. GASB Statement No. 54 (issued February 2009) describes the criteria for “Fund Balance Reporting and Governmental Fund Type Definitions.”

GASB Statement No. 54 specifies that Committed Funds represent *amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority*. The SPFD financial statements for the fiscal year ended June 30, 2021 (page 12), acknowledge this requirement and provide this statement concerning SPFD Committed Funds: *includes fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District’s Board of Directors*. The \$1,561,261 Facilities Reserve-Loomis, are shown as “Committed,” but there does not appear to have been formal action to commit those funds. It is the request of staff to uncommit those funds and move part of those funds into unassigned fund balances.

A second concern regarding the FY21 audit has come to our attention as well. According to the FY21 audit (note 8 to the June 2021 audited financial statement):

Recommendation:

Board of directors may wish to review the District's board-designated reserves (not mitigation reserves), possibly consolidating some of the former Loomis Fire Department (sic) reserves in with the consolidated district. The Board may also review the Contingency Reserve, currently set at \$410,000, less than the historical 5% of budget, which is closer to \$700,000. Board may give special consideration to updating reserves, bearing in mind that deficit budgets and/or operating losses degrade rather than bolster reserves.

Staff recommends that approximately \$300,000 of the now unassigned funds noted above be committed as contingency reserve increasing the Contingency Reserve to 5% of budget. The balance of the remaining monies will become unassigned as fund balance.

Impact: This action will bring contingency reserves back into alignment with District's board-designated reserves as well as formally allocate the remaining monies into unassigned fund balances to be used at a future time.

Attachments: Revised 2021/22 Budget, GASB Statement No. 54

Mark Duerr

Fire Chief

South Placer Fire District

		Estimated Revenues 2021-22		Other Sources		
		General Revenue	\$13,386,271			
		Mitigation Revenue	\$424,050			
		CFAA Revenue	\$355,000			
		LFPD Facilities Reserve Account		\$1,501,966		
		Total	\$14,165,321			
		Estimated Expenditures 2021-22				
		Operational Expenditures (salaries, operations, fixed assets)	\$13,311,146			
		LFPD Facilities Expenditures Reserve Account-St.18		\$1,501,966		
		Capital Expenditures- Capital Facilities General Budget	\$135,660			
		Mitigation Expenditures	\$356,451			
		CFAA Expenditures	\$355,000			
		Total	\$14,158,257	\$0		



Account Number				2020/21 Budget Amount	2020/21 YTD *thru 6/30/21	2021/22 Budget	Percent Change
	General Revenues						
6000-000:001	Secured Property Tax General			\$7,993,884	\$7,965,402	\$8,357,006	4.54%
0-000-6000-002	Unitary & Op Non-Unitary			\$157,171	\$157,172	\$166,590	5.99%
0-000-6000-003	Current Unsecured Property Tax			\$180,587	\$190,063	\$176,158	-2.45%
0-000-6000-004	Delinquent Secured Property Taxes			-\$25	-\$489	-\$26	5.00%
0-000-6000-005	Delinquent Unsecured Property Tax			\$2,250	\$1,277	\$2,363	5.00%
0-000-6000-006	Current Supplemental Property Tax			\$110,000	\$227,301	\$143,319	30.29%
0-000-6000-008	Delinquent Supplemental Property Tax			\$214	\$218	\$225	5.00%
0-000-6001-000	SPFD Special Tax			\$1,177,600	\$1,187,130	\$1,199,045	1.82%
0-000-6002-000	Loomis Fire Protection & Response Assessment			\$1,024,380	\$1,022,929	\$1,047,827	2.29%
0-000-6106-000	Railroad Unitary Tax			\$4,842	\$4,842	\$5,428	12.10%
0-000-6950-000	Interest-County			\$67,275	\$8,722	\$70,639	5.00%
0-000-6957-000	Sect. 5151 Interest Refunded			-\$333	\$0	-\$350	5.00%
0-000-7000-000	HOPTERS Intergovernmental Revenue			\$55,763	\$55,246	\$53,379	-4.28%
0-000-8192-000	Ambulance Services			\$1,700,000	\$1,389,955	\$1,700,000	0.00%
0-000-8193-001	Uniform Reimbursement			\$2,070	\$504	\$2,070	0.00%
0-000-8193-009	Other Staffing Reimbursements			\$1,035	\$425	\$1,035	0.00%
0-000-8193-010	Other Miscellaneous			\$82,800	\$121,443	\$120,800	45.89%
0-000-8193-011	Fees For Service & Cost Recovery Charges			\$134,550	\$181,647	\$180,500	34.15%
0-000-8193-014	4850 Reimbursements			\$25,975	\$67,126	\$25,975	0.00%
0-000-8193-015	Cellular Tower Lease			\$95,000	\$96,539	\$95,000	0.00%
0-000-8193-016	MVA Fees			\$0	\$0	\$0	
0-000-8193-018	Local/State/Federal Grants			\$28,000	\$0	\$39,289	40.32%
0-000-8300-000	Federal Grant Revenue (SAFER)			\$50,000	\$95,497	\$0	
0-000-8372-000	Automotive Fund Mat & Services			\$0	\$0	\$0	
			Total General Revenue	\$12,893,038	\$12,772,949	\$13,386,271	3.68%
0-000-8264-001	SPFD Mitigation Interest			\$1,000	\$89	\$0	-100.00%
0-000-8264-006	Loomis Mitigation Interest			\$1,000	\$399	\$450	-55.00%
0-000-8267-000	Consolidated Mitigation Fee Revenue			\$420,000	\$346,393	\$420,000	0.00%
0-000-8264-007	Consolidated Mitigation Interest			\$6,000	\$1,860	\$3,600	-40.00%
			Total Mitigation Revenue	\$428,000	\$348,741	\$424,050	-0.92%
0-000-8300-000	CFAA Revenues (Strike Teams)						
			Total CFAA Revenue	\$355,000	\$453,444	\$355,000	
			Total Budget With Mitigation Fees & CFAA Revenues	\$13,676,038	\$13,575,134	\$14,165,321	3.45%
			Other sources—LFPD Facilities Reserve Account			\$1,501,966	

OPERATIONAL EXPENDITURES							
Account				2020/21 Budget	2020/21 YTD	2021/22 Budget	Percent
Number				Amount			Change
Personnel Salaries and Benefits							
1018:43:00		Salaries & Wages		\$5,555,017	\$5,345,780	\$6,098,041	9.78%
1004		Sellback/Admin. & FF's		\$200,000	\$196,035	\$200,000	0.00%
1005		Intern FF/Board/App FF/PT		\$15,000	\$25,825	\$15,000	0.00%
1006		Callback/Overtime-Firefighter		\$1,050,000	\$1,779,618	\$1,050,000	0.00%
1007		Comp For Absence/Illness		\$20,000	\$80,239	\$20,000	0.00%
1008		Out of Grade Pay		\$2,000	\$1,409	\$2,000	0.00%
1015		Other Payroll		\$9,000	\$3,880	\$9,000	0.00%
1016		Volunteer Length of Service Award		\$1,000	\$1,000	\$1,000	0.00%
1300		PERS Retirement		\$869,318	\$905,635	\$943,147	8.49%
1302		PERS Lump Sum Payment		\$649,000	\$643,926	\$852,918	31.42%
1305		Employer 457 Def. Comp. Match		\$25,000	\$27,610	\$25,000	0.00%
1301		Employment Taxes (FICA/Medicare/SUI)		\$105,000	\$113,212	\$120,013	14.30%
1315		Workmans Comp. Insurance		\$535,349	\$569,393	\$686,814	28.29%
1550		Agency Share Insurance		\$1,220,773	\$1,056,550	\$1,301,358	6.60%
1551		OPEB Contribution		\$40,000	\$40,000	\$40,000	0.00%
1552		COP Debt Service		\$365,610	\$365,610	\$371,298	1.56%
2010		Labor Legal		\$45,000	\$9,183	\$30,000	-33.33%
2017		Uniform Allowance/Cell Phone		\$66,000	\$8,504	\$66,000	0.00%
2019		Employees Assistance Program		\$6,500	\$6,275	\$6,000	-7.69%
		Total Salaries/Benefits		\$10,779,567	\$11,179,684	\$11,837,589	9.82%
8197		CFAA Expenditures (Strike Teams) Estimates					
8197-001		Personnel Overtime		\$300,000	\$442,529	\$300,000	0.00%
8197-002		Administration Costs		\$25,000		\$25,000	
8197-003		Apparatus		\$20,000		\$20,000	
8197-004		FICA & FASIS Reimbursement		\$10,000		\$10,000	
		Total CFAA Expenditures		\$355,000	\$442,529	\$355,000	0.00%
		Total Salaries and Benefits including CFAA Est.		\$11,134,567	\$11,622,213	\$12,192,589	
		1 Fire Chief			3 Shift Battalion Chiefs		1 Volunteer Firefighters
		1 /Personnel/Operations - Deputy Chief			15 Captains		0 Intern Firefighters
		1 Fire Marshal/Division Chief			7 Paramedic Engineers		
		0 EMS/Safety Officer			8 Engineers		
		1 Training Chief			18 Paramedic Firefighters		1 Volunteer Positions
		1 Business Manager			3 Apprentice Firefighters		
		1 Prevention Specialist/Admin. Assistant			1 Apprentice Mechanic		
		1 Journeyperson Mechanic					
		1 District Secretary-Full Time					

Service & Operations			2020/21 Budget	2020/21 YTD	2021/22 Budget	
2020		Audit	\$10,500	\$10,500	\$14,200	35.24%
2021		Propane	\$3,500	\$1,880	\$3,000	-14.29%
2023		Employee Physicals/DL/Wellness	\$20,000	\$7,844	\$12,000	-40.00%
2024		Paramedic Cert. EMT/CPR Classes	\$6,000	\$6,986	\$6,000	0.00%
2025		Ambulance Billing Service	\$115,000	\$122,841	\$115,000	0.00%
2026		Garbage	\$9,000	\$9,499	\$9,500	5.56%
2027		Gas & Electric	\$74,000	\$84,687	\$80,000	8.11%
2028		Insurance (FAIRA)	\$60,213	\$60,213	\$103,033	71.11%
2030		Memberships/Subscriptions	\$10,000	\$12,349	\$10,000	0.00%
2032		News Publications & Ads	\$1,000	\$3,152	\$1,000	0.00%
2035		Sewer	\$6,300	\$6,713	\$6,300	0.00%
2037		Telephone	\$63,000	\$75,857	\$63,000	0.00%
2038		Training Supplies	\$11,000	\$5,878	\$7,000	-36.36%
2039		Business/Conference	\$7,266	\$1,209	\$4,000	-44.95%
2040		Education/Training	\$44,000	\$31,787	\$20,000	-54.55%
2041		Water	\$12,000	\$14,633	\$14,000	16.67%
2042		Laundry	\$1,700	\$1,627	\$1,700	0.00%
2043-000		Legal/Consulting Fees	\$95,000	\$103,114	\$90,000	-5.26%
2043-001		Prevention Consulting Fees	\$42,000	\$56,130	\$42,000	0.00%
2044		Petty Cash Fund	\$250	\$0	\$250	0.00%
2045		Pre-Employment Testing/Background Inv.	\$14,000	\$14,982	\$14,000	0.00%
2046		Medical Waste Disposal	\$4,400	\$3,495	\$4,000	-9.09%
2047		Phsio Control Contract	\$16,000	\$15,869	\$18,000	12.50%
2050		County Charges (Tax Collection/LAFCO/Refunds)	\$180,000	\$184,412	\$180,000	0.00%
2051		Elections	\$30,000	\$34,626	\$30,000	0.00%
2052		Public Education	\$2,000	\$0	\$2,000	0.00%
2053		Food/Drink-Incident Supplies	\$12,000	\$10,608	\$10,000	-16.67%
2055		Safety Awards	\$6,332	\$2,497	\$2,000	-68.41%
2056		Fire RMS User Maintenance	\$10,000	\$4,234	\$18,000	80.00%
2120		Cleaning/Maintenance Supplies	\$12,000	\$15,252	\$12,000	0.00%
2121		Copy Machine Contract/Maint.	\$16,000	\$18,458	\$16,000	0.00%
2122		Computer Service & Maint.	\$42,939	\$30,230	\$40,000	-6.84%
2123		Fire Prevention Supplies	\$4,000	\$220	\$8,000	100.00%
2124		Fuel & Oil	\$70,000	\$72,709	\$64,000	-8.57%
2127		Medical Supplies	\$110,000	\$119,515	\$105,000	-4.55%
2128		Miscellaneous Supplies	\$885	\$259	\$885	0.00%
2129		Office Supplies	\$12,000	\$8,525	\$8,000	-33.33%
2130		Oxygen	\$5,000	\$7,368	\$5,000	0.00%
2131		Postage/Shipping	\$2,000	\$1,562	\$2,000	0.00%
2132		Storage	\$2,000	\$0	\$2,000	0.00%
2133		Uniform Supplies	\$13,000	\$12,630	\$13,000	0.00%
2135		Misc. Firefighting Equip/Supplies	\$40,000	\$36,748	\$22,000	-45.00%

Service & Operations Cont.					
2221	Radio Repair	\$10,000	\$8,673	\$8,000	-20.00%
2222	Automotive Repairs/Supplies	\$110,000	\$134,742	\$109,000	-0.91%
2225	Facilities Maintenance	\$93,000	\$85,595	\$80,000	-13.98%
2226	SCBA Maintenance	\$6,000	\$6,067	\$7,260	21.00%
2228	Turnout Clothing Maint.	\$5,000	\$0	\$5,000	0.00%
2229	Extinguisher Service/Repair	\$900	\$1,161	\$1,200	33.33%
2523	Outside Services	\$1,200	\$926	\$1,200	0.00%
8510 + 4521	Bad Debt Expense	\$50,000	\$0	\$50,000	0.00%
Total Service & Operations		\$1,472,385	\$1,448,262	\$1,439,528	-2.23%

Fixed Assets		2020/21 Budget	2020/21 YTD	2021/22 Budget
4456	Facilities	\$17,050	\$6,618	
	Stainless Steel Protection for Counter			\$500
	Insulation for Exterior Fire Sprinklers			\$150
	Gas Hedge Trimmer			\$250
	Fans Sleeping Weight Rooms			\$3,000
	Roll Around Tool Box with Tools			\$1,250
	Gas Hedge Trimmer			\$250
	Dolly/Wheelbarrow			\$300
	Hedge Trimmer			\$250
	Door Lock Repairs			\$2,500
	1 Free Motion Dual Cable Exercise Machine			\$4,500
	Chiefs Office Chairs/Conference Table/Prevention Chair			\$1,200
				\$0
4462	Firefighting Equipment	\$9,133	\$328	
	4-sticks Outback HD 1.5" Rubber lined hose 89%			\$707
	20-various sized red head tail gaskets 89%			\$80
	20-various sized red head expansion rings 89%			\$116
	10-sticks 3" Key Eco10 soft suction hoses 89%			\$1,451
	5-LDH Eco10 soft suction hoses 89%			\$1,500
				\$0
4464	EMS Equipment	\$2,500	\$0	
	Airway/Pedi Bags 89 %			\$3,210
4465	Office, Telephone & Computer Equipment	\$10,992	\$10,702	
	Workstataion/Laptop Upgrades-89%			\$2,225
	MDC/Vehicle Computers T17 -89%			\$1,335
4469	VHF Radio, & Communications	\$8,900	\$3,832	
				\$2,000
4470	Shop Equipment			
	Battery Load Tester			\$1,000
4472	Training/Operations Equipment	\$10,680	\$1,357	\$1,880
4475	Rescue Equipment	\$5,000	\$0	
				\$1,576
4476	Apparatus Up-Grades	\$1,500	\$0	
	Prevention Trailer Awning			\$2,800
Total Fixed Assets		\$65,755	\$22,837	\$34,030

Capital Expenditures							
	Capital Expenditures Reserves			2020/21 Budget	2020/21 YTD	2021/22 Budget	
?	LFD Facilities Reserve Account			\$1,501,966	\$7,829		
	Station 18 Schematic Design and Truckroom Build					\$1,501,966	
	Total Capital Expenditures Reserve Account			\$1,501,966	\$7,829	\$0	
	Capital Expenditures General Budget			2020/21 Budget	2020/21 YTD	2021/22 Budget	
4510	Appartatus						
		Type 1 Engine		\$358,000	\$357,474		
		2021 Ford Expedition (012 Replacement) 89%		\$73,000	\$46,690	\$15,000	
4511	Major Equipment			\$15,880	\$9,232		
		Turnouts 89%		\$89,000	\$55,157	\$62,300	
4512	Capital Facilities Projects			\$77,030	\$11,700		
		Sink Hole Repair Station 18		\$5,000	\$0	\$26,500	
		St 20 Led bulb conversion		\$2,740	\$2,740		
		Drainage Work - Rear of Property				\$5,000	
		Patio Roof Repair				\$3,000	
		Landscaping by Portables				\$5,160	
		Mulch				\$3,500	
		Remove Old Mulch				\$1,500	
		Grass Repair Replacement				\$6,000	
		Relocate Ice Machine				\$1,200	
		Dry Rot Repair				\$6,000	
		Electrical- TV Move				\$500	
	Total Capital Expenditures General Budget			\$620,650	\$482,993	\$135,660	
	Total Capital Expenditures Reserves and General Budget			\$2,122,616	\$490,822	\$135,660	

Mitigation Expenditures					
	SPFD MITIGATION ACCOUNT EXPENDITURES		2020/21 Budget	2020/21 YTD	2021/22 Budget
				\$75,361	
4520		New Type 1 Engine	27,437	\$27,963	\$0
		Holmatro Spider Pump Reserve Eng 20%	2,000	\$2,000	\$0
		Holmatro Cross Ram T17 20%	400	\$308	\$0
		SPFD Mitigation Expenditures	\$29,837	\$30,271	\$0
	LFPD MITIGATION ACCOUNT EXPENDITURES				
			2020/21 Budget	2020/21 YTD	2021/22 Budget
			\$101,011	\$8,529	
		Station 18 Truck Room Remodel			\$101,011
		LFD Mitigation Expenditures			\$101,011
			2020/21 Budget	2020/21 YTD	2021/22 Budget
	CONSOLIDATED MITIGATION EXPENDITURES				
4523-001		Rescue Task Force Response	\$21,430	\$18,400	
		Front/Read/Side Level III Frag Coating			\$354
4523-002		Fire Investigations			
		Investigation Team Equipment	\$7,991	\$4,875	\$12,000
4523-003		Firefighting Equipment	\$50,157	\$47,462	
		3-Hard Suction Extensions (TFT 6"F-6"M) New			\$900
		3-Red Head 1 1/2 X 1 1/2 Gated Wye New			\$900
		3-Red Head 2 1/2 X 1 1/2 Gated Wye New			\$1,050
		3-Red Head 5" Storz-4 1/2" Male Threaded New			\$600
		2-Craftsman Toolsets for toolboxes New			\$500
		2-Red Head 6" -4 1/2" DF Threaded New			\$500
		4-USDA Forestry Service 1 1/2" to 1" NSPH New			\$150
		1-Aluminum 5"Storz - 2 1/2? Gated Wye New			\$550
		10-TFT 1/2" 50 gpm SB tips-low flow			\$1,300
		3-TFT 15/16" replacement SB tips for reserve			\$390
		24-key FDNY spec 1.75" attack hose			\$4,000
		8-Elkhart XD 150 gpm at 50 PSI comb nozzles			\$6,912
		5-Elkhart XD 2.5" shut offs for blitz line			\$3,240
		30 sticks-Snaptite1.5" Wayjax SJ hose			\$3,628
		4-sticks Outback HD 1.5" Rubber lined hose 11%			\$87
		20-various sized red head tail gaskets 11%			\$10
		20-various sized red head expansion rings 11%			\$14
		10-sticks 3" Key Eco10 soft suction hoses 11%			\$179
		5-LDH Eco10 soft suction hoses 11%			\$185
		Prevention			
		Plans Cabinet New			\$1,200
4523-004		Shop	\$3,600	\$570	
		OTC 6522 Smoke Machine New			\$1,000
		Under Lift Jack New			\$1,000
		CONVAULT 2000 Gallon New			\$0
		Transmission Jack New			\$2,000

		IT		\$1,359	\$726		
4523-015			Workstataion/Laptop Upgrades-11%			\$275	
4523-016			MDC/Vehicle Computers T17 - 11%			\$165	
4523-017		Radios		\$26,100	\$18,237		
		Facilities					
		Station 17				\$28,000	
			Generator				
		Station 15				\$16,000	
			Generator				
4523-010		Turnouts					
			Firefighting PPE 11%	\$11,000	\$11,370	\$7,700	
		Apparatus		\$220			
4523-011			PNC Equipment Finance	\$314,000	\$314,000	\$146,158	
			2021 Ford Expedition (012 Replacement) 11%			\$2,817	
4523-		EMS					
			Airway/Pedi Bags 11 %			\$385	
4523-0510		Thermal Imaging Cameras (TIC)					
			18 SEEK Fire Pro X TIC's w/accessories	\$0	\$0	\$11,289	
			Consolidated Mitigation Expenditures			\$255,440	
			Total Mitigation Expenditures	\$435,857	\$415,640	\$356,451	

Statement No. 54 of the
Governmental Accounting
Standards Board

Fund Balance Reporting and Governmental Fund Type Definitions

February 2009



Governmental Accounting Standards Board
of the Financial Accounting Foundation
401 Merritt 7, PO Box 5116, Norwalk, Connecticut 06856-5116

Committed Fund Balance

10. Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts. The authorization specifying the purposes for which amounts can be used should have the consent of both the legislative and executive branches of the government, if applicable. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

11. In contrast to fund balance that is restricted by enabling legislation, as discussed in paragraph 9, amounts in the committed fund balance classification may be redeployed for other purposes with appropriate due process, as explained in paragraph 10. Constraints imposed on the use of *committed* amounts are imposed by the government, separate from the authorization to raise the underlying revenue. Therefore, compliance with constraints imposed by the government that *commit* amounts to specific purposes is not considered to be legally enforceable, as defined in paragraph 9.

12. The formal action of the government's highest level of decision-making authority that commits fund balance to a specific purpose should occur prior to the end of the reporting period, but the amount, if any, which will be subject to the constraint, may be determined in the subsequent period.

SOUTH PLACER FIRE PROTECTION DISTRICT
PARS OPEB Trust ProgramAccount Report for the Period
4/1/2022 to 4/30/2022Mark Duerr
Fire Chief
South Placer Fire Protection District
6900 Eureka Rd.
Granite Bay, CA 95746*Account Summary*

Source	Beginning Balance as of 4/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 4/30/2022
OPEB	\$1,513,730.97	\$0.00	-\$83,775.22	\$742.30	\$0.00	\$0.00	\$1,429,213.45
Totals	\$1,513,730.97	\$0.00	-\$83,775.22	\$742.30	\$0.00	\$0.00	\$1,429,213.45

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	-5.53%	-7.20%	-6.72%	5.73%	6.29%	6.44%	5/31/2012

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