

MEETING AGENDA
SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Tuesday, December 16th, 2025

1. **6:00 p.m. Regular Meeting Session –**

A. In Person at Station 17, Portable Conference/Training Room

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

2. **Flag Salute**

3. **Public Comment**

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

4. **Closed Session**

A. Labor Negotiations (Gov Code 54957.6): Meet with Fire Chief to discuss and provide direction for negotiations for SAFF L522 South Placer Unit, SAFF L522 South Placer Unit – BC Unit, and unrepresented employees. Anticipated time: 30-45 minutes

B. Conference with Legal Counsel – Anticipated Litigation (Gov Code 54956.9): Significant exposure to litigation: one potential case.

C. Conference with Real Property Negotiators (Gov Code 54956.8):

- i. Property: 6900 Eureka Road
- ii. Agency negotiator: Fire Chief
- iii. Negotiating parties: T-Mobile
- iv. Under negotiations: Price and term of contract

D. Public Employee Appointment/Employment (Gov Code 54957):

Title: Fire Chief

5. Consent Agenda (Single Motion Needed)

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

A. Approval of the Agenda

B. Approval of the Minutes

PG#4

C. Authorization of Deposits:

Ambulance	\$162,131.94
Consolidated Mitigation Fees	\$25,902.64
Plans/Inspections	\$17,779.00
Cell Tower Leases	\$9,054.48
St. 29 Rent - LUSD	\$665.34
Refunds	\$768.35
Staff Reimbursement	\$12,049.98
Workers Comp. Reimbursement	\$6,721.16
TOTAL	<u>\$235,072.89</u>

D. Approval of the December 2025 Expenditures: \$256,202.85

PG#9

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 Presentations

A. **Cherri Spriggs and Meraki Consulting:** Update of Public Relations strategy and progress made

7. Old Business:

A. **Strategic Plan Update:** Staff recommends an update on the Strategic Plan.

PG#19

B. **Nexus Study – 2025 Fire Fee Program Update:** Chief recommends discussion and action on the 2025 New Development Fire Fee Program Nexus Study.

PG#22

8. New Business

- A. FY 2024/2025 Audit Acceptance:** Staff recommends a discussion and acceptance of the South Placer Fire District FY 2024/25 third party audit. PG#91

- B. 2025 Annual Fire Inspection Resolution:** Staff recommends accepting the Resolution documenting the number of reportable annual occupancy inspections completed in 2025 as per Senate Bill 1205. PG#152

- C. Board of Director Officers and Committees 2026:** Staff recommends board officer elections and committee appointments for 2026. PG#160

- D. 2026 Board Meeting Schedule:** Staff recommends a review of the proposed 2026 Board Meeting Schedule. PG#166

- E. Approval of Fire Chief's Contract:** Staff recommends review and approval of Fire Chief's contract. PG#169

- F. November 2026 Tax Ballot Measure:** Staff recommends approval of support for a Special Tax Assessment measure on the November 2026 ballot. PG#170

9. Informational and Discussion

10. Committee and Monthly Reports

11. Correspondence Review

PG#172

12. Chief's Report:

- A.** Staff recommends a monthly District update

PG#173

13. Labor Report

PG#176

14. Functions Scheduled

15. Board/Staff Comments

16. Future Agenda Items

17. Adjournment

**Next Regular Board Meeting:
Thursday, January 15, 2026, at 2:00 pm
(pending approval of 2026 meeting schedule)**

SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Regular Board Meeting Minutes
November 18, 2025

REGULAR BUSINESS

The South Placer Fire District Board of Directors regular meeting was called to order on Tuesday, November 18, 2025, at 6:00 p.m. by President, Tracy Randall.

Board Present:

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

Absent:

Pete Gallegos, Director

Staff Present:

Fire Chief, Mark Duerr
Deputy Chief, Darin Snedeker
Kathy Medeiros, Board Secretary
Division Chief, Donavon Gray
Apprentice Firefighter, Wyatt Stensler
Firefighter Paramedic, Tyler Thomas

Division Chief, James Magnuson
Fire Marshal, Jeff Ingolia
Battalion Chief, Shawn Wolf
Captain, Justin Buathier
Engineer Paramedic, Pat Patterson
Apprentice Firefighter, Ethan Curren

Public Comment: John Poland Executive Director with SSV EMS commented to the Board that the emergency ambulance response service beginning 12/1/25 in Loomis was not a legal expansion for ambulance response in Division 1 of the District.

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

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

Carried

SPECIAL PRESENTATION

Swearing in and Badge Pinning: Chief Duerr introduced newly hired Battalion Chief for the District, Shawn Wolf and recently promoted Division Chief Donavon Gray. President Randall delivered the oath to new hire, Battalion Chief Wolf. Division Chief Gray was then pinned with his new badge by his wife, Desiree.

OLD BUSINESS

Strategic Planning Update: Staff recommends an update on the Strategic Plan. Fire Chief Duerr provided an update and status for the District Board goals and Community Engagement. The Board discussed revising board goals statement. It was noted a need to add language noting upholding and embracing the financial stability and additional language of improving work environments. Chief Duerr agreed to make the revisions to the Board goal and return it next month for review and approval. He noted that Community Engagement will return next quarter to finalize messaging with an update on the programs and public education.

PG&E Easement Authorization: Staff recommends discussion on authorizing a PG&E easement on District property at Station 18. Chief Duerr explained that the easement lines were moved as requested by the Board for ensuring the most buildable space. He continued that the item would come at next month's meeting pending a firm proposal from PG&E.

Proposal for Funding Measure Feasibility and Public Opinion Research: Staff recommends that the Board discuss and approve initiating an evaluation of funding measure opportunities for South Placer Fire District and authorize FM3 Research to conduct comprehensive public opinion research assessing the community's support and the feasibility of proposed funding options. Chief Duerr explained that the ad hoc committee of Board members has met with vendors and a quote has been received to assess the public opinion and knowledge of the District. FM3 would conduct up to two tracking surveys and public opinion research at a cost not to exceed \$64000. Board members discussed the pros and cons to expending for the survey considering there are additional election costs to consider. Director Gibson made a motion to approve the contract with FM3. Director Randall made a second to the motion.

Roll Call:

Ayes: Randall, Gibson, Windeshausen, Musso, Bajtos

Noes: Flanagan

Abstain: None

Absent: Gallegos

Carried

Community Facility District (CFD) Annexation: Staff recommends the Board adopt the Resolution annexing new properties into the South Placer Fire District Community Facilities District No.1 (Fire Services). This resolution places these properties into the CFD as required under the policies and goals of the CFD. The resolution presented has 22 properties and is intended to approve the annexation request with the District being able to collect the tax moving forward. Director Gibson made a motion to approve Resolution No. 6-2025/26 approving the annexation into the South Placer Fire District Community Facilities District No.1. Director Flanagan made a second to the motion.

Roll Call:

Ayes: Randall, Gibson, Windeshausen, Musso, Flanagan, Bajtos

Noes: None

Abstain: None

Absent: Gallegos

Carried

NEW BUSINESS

Fiscal Year 2025/26 First Quarter Budget Report: Chief recommends a short presentation on the Fiscal Year 2025/26 budget status. Chief Duerr began that the 1st quarter of the new fiscal year has passed with 4.8% of general revenues received and 21% of mitigation revenues. A total of 5.2% revenues before the first 55% tax draw in December. Salaries and wages are at 29.2%. Total overall expenditures are over budget at 25.7% for the quarter. Director Musso made a motion to approve the 2025/26 Fiscal Year Quarterly budget report. Director Gibson made a second to the motion.

Ayes: Randall, Gibson, Windeshausen, Musso, Flanagan, Bajtos

Noes: None

Abstain: None

Absent: Gallegos

Carried

Gann Limit Report: Staff recommends discussing and adopting the Resolution setting the Fiscal Year 2025/26 appropriations limit, per Article XIII B of the State Constitution (1979) and verifying compliance for 2024/25. Chief Duerr explained that this is standard procedure reviewing adopted appropriations limits in the prior fiscal year by cost of living and population factors. The District is well under the Gann Limit by \$4.42 million for 2024/25 and \$4.710 million for 2025/26. Director Gibson made a motion to approve Resolution No. 7-2025/26 adopting the annual appropriations limit for fiscal year 25/26 and verifying compliance in 24/25. Director Bajtos made a second to the motion.

Roll Call:

Ayes: Randall, Gibson, Windeshausen, Musso, Flanagan, Bajtos

Noes: None

Abstain: None

Absent: Gallegos

Carried

INFORMATION AND DISCUSSION

- October call Volume: 365 calls, up from last year, up from two years ago
- E17, M16, E16, M19 most calls by apparatus
- Station 17, 18, 15, 16, 19, 20 calls by primary station
- 3 fires in October: 1 vegetation, 1 vehicle fire, 1 kitchen fire
- Overall turn out up, travel time down, total response down
- M19 Unit Hour Utilization at 12.27%, M16 12.04%
- Fire Prevention department (Chief Ingolia): 8 new starts, 3 Commercial new start, 30 total permits 14,165 square feet in remodels this month, 27 sets of plans received, 46 new inspections, 1 reinspection. Fire Code adopted for 2025-goes to Loomis and Placer County
- Facilities (Chief Ingolia): St. 18 landscape project has installed new concrete borders
- Fire Investigations (Chief Ingolia): none
- Overtime: 58% Open, 8% disability, 23% vacation, 7% sick leave, 4% Misc.
- Voluntary overtime 78%, 22% mandatory- mandatory trending down
- Total overtime hours down, total dollars up
- Leave usage up year over year

COMMITTEE REPORTS

Committee Updates: no report

Correspondence Review: PARS financial statements received for the month of September, letters of gratitude from Placer County Law Enforcement Chaplaincy and Granite Bay High School, one article from Gold County Media featuring employee Barbara Leak.

Chief's Report:

- Attended Cal Chiefs Conference
- Wildland fire tour at Los Lagos
- Field save coin presented to Placer Co. Sheriff's office Dispatch, Valerie Bradley
- Field save coins presented to FF Thomas, FF Lopez, Capt. Paskey

Functions: Santa by the Lake/In the Hood dates TBA, Tree Lighting at Quarry Ponds 12/7, Santa Breakfast Station 17 tentatively scheduled for 12/14

Board/Staff Comments: None

Future Agenda Items: Meraki Public Affairs status update

7:01 p.m. Adjourn to Closed Session: The Board of Directors adjourned to a closed session meeting for the following purposes:

- (A) Labor Negotiations (Gov. Code § 54957.6: Meet with Fire Chief to discuss and provide direction for negotiations for SAFF L522 South Placer Unit, SAFF L522 South Placer Unit-BC Unit, and unrepresented employees.
- (B) Conference with Real Property Negotiators (Gov Code 54956.8):
- i. Property 6900 Eureka Road
 - ii. Agency Negotiator: Fire Chief
 - iii. Negotiating parties: T-Mobile
 - iv. Under negotiations: Price and term of contract

- (C) Public Employment Appointment (Gov Code 54957):
i. Fire Chief

10:32 p.m. Return from Closed Session

Closed Session Report: President Randall reported that the Board had met in closed session with the following report:

Item A- the Board gave direction to the negotiation team

Item B- the Board gave direction to the Fire Chief to continue negotiations

Item C- the Board announced the appointment of Deputy Chief Snedeker to Fire Chief pending contract finalization

There being no further business to come before the Board, the meeting adjourned at 10:33 p.m. The next regular meeting will be held on Tuesday, December 16, 2025.

Respectfully submitted,



Recording Secretary, Kathy Medeiros

SOUTH PLACER FIRE DISTRICT
BOARD OF DIRECTORS
Special Board Meeting Minutes
November 24, 2025

The South Placer Fire District Board of Directors Special Meeting was called to order on Monday, November 24, 2025, at 6:32 p.m. by President, Tracy Randall.

Present:

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

Absent:

None

Staff in Attendance:

Fire Chief, Mark Duerr
Deputy Chief, Darin Snedeker
Division Chief, Donavon Gray
Division Chief, James Magnuson

Public Comment: none

6:33 p.m. Adjourn to Closed Session: The Board of Directors adjourned to a closed session meeting for the following purposes:

- (A) Conference with Legal Counsel – Anticipated Litigation (Gov. Code 54956.9):
Significant exposure to litigation: One potential case
- (B) Public Employee Appointment (Gov. Code 94957)
 - 1. Title: Fire Chief, Darin Snedeker

8:12 p.m. Return from Closed Session

Closed Session Report: President Randall reported that the Board appointed himself and legal counsel to continue to negotiate the Fire Chief contract.

There being no further business to come before the Board, the meeting adjourned at 8:12 p.m. The next regular meeting held on Tuesday, December 16th, 2025.

Respectfully submitted,



Recording Secretary, Kathy Medeiros

Ranges: From: To: From: To:
 Checkbook ID First Last Number First Last
 Description First Last Date 11/13/2025 12/9/2025
 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					(\$99,595.33)		
25704	11/25/2025	CHK	ALL STAR FIRE EQUIPMENT	No	PMCHK00001142	\$19,385.87		
25705	11/25/2025	CHK	ADVANTAGE GEAR	No	PMCHK00001142	\$3,641.44		
25706	11/25/2025	CHK	BART INDUSTRIES	No	PMCHK00001142	\$84.40		
25707	11/25/2025	CHK	CURTIS L.N. & SONS	No	PMCHK00001142	\$367.88		
25708	11/25/2025	CHK	Cook's Communications Corp.	No	PMCHK00001142	\$2,767.73		
25709	11/25/2025	CHK	DAWSON OIL	No	PMCHK00001142	\$3,868.77		
25710	11/25/2025	CHK	Duerr, Mark	No	PMCHK00001142	\$2,171.17		
25711	11/25/2025	CHK	G & T Truck Repair	No	PMCHK00001142	\$792.50		
25712	11/25/2025	CHK	Golden State Emergency Vehic	No	PMCHK00001142	\$1,695.40		
25713	11/25/2025	CHK	Governmentjobs.com, Inc	No	PMCHK00001142	\$6,343.90		
25714	11/25/2025	CHK	HARRIS INDUSTRIAL GASES	No	PMCHK00001142	\$471.55		
25715	11/25/2025	CHK	Interstate All Battery Cente	No	PMCHK00001142	\$599.97		
25716	11/25/2025	CHK	Interwest Consulting Group I	No	PMCHK00001142	\$8,115.00		
25717	11/25/2025	CHK	Kaiser Foundation Health Pla	No	PMCHK00001142	\$561.84		
25718	11/25/2025	CHK	LIFE ASSIST	No	PMCHK00001142	\$3,419.09		
25719	11/25/2025	CHK	Mission Uniform Services	No	PMCHK00001142	\$154.10		
25720	11/25/2025	CHK	Magnuson, James	No	PMCHK00001142	\$1,308.97		
25721	11/25/2025	CHK	NETWORK DESIGN ASSOC	No	PMCHK00001142	\$7,391.64		
25722	11/25/2025	CHK	Placer County Water Agency	No	PMCHK00001142	\$248.06		
25723	11/25/2025	CHK	Recology Auburn Placer	No	PMCHK00001142	\$821.94		
25724	11/25/2025	CHK	SAN JUAN WATER	No	PMCHK00001142	\$2,638.76		
25725	11/25/2025	CHK	SACRAMENTO TRUCK CENTER	No	PMCHK00001142	\$1,369.81		
25726	11/25/2025	CHK	SCOTTS PPE RECON	No	PMCHK00001142	\$674.59		
25727	11/25/2025	CHK	Consolidated Communications	No	PMCHK00001142	\$867.42		
25728	11/25/2025	CHK	SAMBA Holdings Inc	No	PMCHK00001142	\$144.79		
25729	11/25/2025	CHK	TIFCO INDUSTRIES	No	PMCHK00001142	\$167.81		
25730	11/25/2025	CHK	T-Mobile	No	PMCHK00001142	\$290.69		
25731	11/25/2025	CHK	US Bank Corporate Payment Sy	No	PMCHK00001142	\$18,721.22		
25732	11/25/2025	CHK	Velosio, LLC	No	PMCHK00001142	\$953.48		
25733	11/25/2025	CHK	WITTMAN ENTERPRISES, LLC	No	PMCHK00001142	\$9,361.15		
25734	11/26/2025	CHK	AFLAC	No	PMCHK00001143	\$1,947.16		
25735	11/26/2025	CHK	California Assn of Prefessio	No	PMCHK00001143	\$1,209.50		
25736	11/26/2025	CHK	California Assn of Prefessio	No	PMCHK00001143	\$59.00		
25737	11/26/2025	CHK	NLIC C/O Superior Vision Se	No	PMCHK00001143	\$799.16		
25738	11/26/2025	CHK	P.E.R.S	No	PMCHK00001143	\$106,435.98		
25739	11/26/2025	CHK	PRINCIPAL MUTUAL	No	PMCHK00001143	\$7,187.25		
25740	11/26/2025	CHK	Sacramento Area Fire Fighter	No	PMCHK00001143	\$2,492.00		
25741	11/26/2025	CHK	Sacramento Area Fire Fighter	No	PMCHK00001143	\$2,420.80		
25742	11/26/2025	CHK	TASC/ Total Admin Service	No	PMCHK00001143	\$4,673.61		
25743	11/26/2025	CHK	TASC/ Total Admin Service	No	PMCHK00001143	\$4,673.61		
25744	11/26/2025	CHK	Voya Financial Trust Co.	No	PMCHK00001143	\$11,330.33		
25745	11/26/2025	CHK	Voya Financial Trust Co.	No	PMCHK00001143	\$13,573.51		
42	Transaction(s)						\$256,202.85	\$0.00
42	Total Transaction(s)							

Ranges: From: To: From: To:
 Vendor ID First Last Checkbook ID PLACER COUNTY WELLS FARGO OP
 Vendor Name First Last Check Number First Last
 Check Date 11/13/2025 12/9/2025

Sorted By: Checkbook ID

Distribution Types Included: All

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
A137	ALL STAR FIRE EQUIPMENT	PLACER COUNTY	25704	11/25/2025	\$19,385.87
39559	268493	New hire turnouts	\$19,385.87		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$19,385.87
	PURCH	0-000-4462-007	Turnout Clothing	\$19,385.87	\$0.00
A172	ADVANTAGE GEAR	PLACER COUNTY	25705	11/25/2025	\$3,641.44
39551	90048-1	Apprentice uniform	\$514.69		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$514.69
	PURCH	0-000-2133-000	Uniform Supplies	\$514.69	\$0.00
39552	90090-1	Apprentice uniform	\$514.69		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$514.69
	PURCH	0-000-2133-000	Uniform Supplies	\$514.69	\$0.00
39553	90160-1	Apprentice uniforms	\$597.22		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$597.22
	PURCH	0-000-2133-000	Uniform Supplies	\$597.22	\$0.00
39554	90204-1	Apprentice uniforms	\$610.09		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$610.09
	PURCH	0-000-2133-000	Uniform Supplies	\$610.09	\$0.00
39555	90246-1	Apprentice uniform	\$514.69		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$514.69
	PURCH	0-000-2133-000	Uniform Supplies	\$514.69	\$0.00
39556	90332-1	Apprentice uniforms	\$610.09		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$610.09
	PURCH	0-000-2133-000	Uniform Supplies	\$610.09	\$0.00
39557	90490-1	BC uniform	\$197.29		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$197.29
	PURCH	0-000-2133-000	Uniform Supplies	\$197.29	\$0.00
39558	90559-1	DC uniform	\$82.68		
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$82.68

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-2133-000	Uniform Supplies		\$82.68	\$0.00
B147	BART INDUSTRIES	PLACER COUNTY	25706	11/25/2025	\$84.40
39560	678208	Oil filters	\$37.42		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$37.42
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$37.42	\$0.00
39561	678341	Thermostat	\$46.98		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$46.98
	PURCH 0-000-2222-016	LFPD Ford Expedition		\$46.98	\$0.00
C146	CURTIS L.N. & SONS	PLACER COUNTY	25707	11/25/2025	\$367.88
39565	INV1008889	Hose retaining rubber bands	\$367.88		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$367.88
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$367.88	\$0.00
C331	Cook's Communications Corp.	PLACER COUNTY	25708	11/25/2025	\$2,767.73
39564	162430	Whellen LED light heads	\$2,767.73		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$2,767.73
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$2,767.73	\$0.00
D101	DAWSON OIL	PLACER COUNTY	25709	11/25/2025	\$3,868.77
39566	835273	Fuel, Sta 19	\$1,590.51		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,590.51
	PURCH 0-000-2124-003	Station 19 Fuel		\$1,590.51	\$0.00
39567	835274	Fuel, Sta 19	\$2,278.26		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$2,278.26
	PURCH 0-000-2124-003	Station 19 Fuel		\$2,278.26	\$0.00
D201	Duerr, Mark	PLACER COUNTY	25710	11/25/2025	\$2,171.17
39611	20251112	Cal Chiefs Conference expens	\$2,171.17		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$2,171.17
	PURCH 0-000-2039-000	Business/Conference		\$2,171.17	\$0.00
G164	G & T Truck Repair	PLACER COUNTY	25711	11/25/2025	\$792.50
39568	64404	EGR sensor codes reflash	\$792.50		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$792.50
	PURCH 0-000-2222-814	2005 Spartan Hi-Tech Type One Engin		\$792.50	\$0.00
G204	Golden State Emergency Vehicle	PLACER COUNTY	25712	11/25/2025	\$1,695.40
39569	CI053301	Power steering filters	\$119.77		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$119.77
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$119.77	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
39570	CI053489	Aerial intercom transmitter	\$1,575.63		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,575.63
	PURCH 0-000-2222-301	Truck 17 100' Aerial		\$1,575.63	\$0.00
G241	Governmentjobs.com, Inc	PLACER COUNTY	25713	11/25/2025	\$6,343.90
39571	INV-148325	Hiring software	\$6,343.90		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$6,343.90
	PURCH 0-000-2056-000	Software Subscriptions		\$6,343.90	\$0.00
H141	HARRIS INDUSTRIAL GASES	PLACER COUNTY	25714	11/25/2025	\$471.55
39572	0001996972	Cylinder rental	\$264.65		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$264.65
	PURCH 0-000-2130-000	Oxygen		\$264.65	\$0.00
39573	0001996999	Cylinder rental	\$153.05		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$153.05
	PURCH 0-000-2130-000	Oxygen		\$153.05	\$0.00
39574	0001997096	Cylinder rental	\$53.85		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$53.85
	PURCH 0-000-2130-000	Oxygen		\$53.85	\$0.00
I130	Interstate All Battery Center	PLACER COUNTY	25715	11/25/2025	\$599.97
39575	130049850	Group 31 batteries	\$599.97		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$599.97
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$599.97	\$0.00
I134	Interwest Consulting Group Inc	PLACER COUNTY	25716	11/25/2025	\$8,115.00
39576	2684553	October services	\$8,115.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$8,115.00
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$8,115.00	\$0.00
K130	Kaiser Foundation Health Plan	PLACER COUNTY	25717	11/25/2025	\$561.84
39612	EF21-4469	Ambulance refund	\$561.84		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$561.84
	PURCH 0-000-2025-000	Ambulance Billing Services		\$561.84	\$0.00
L107	LIFE ASSIST	PLACER COUNTY	25718	11/25/2025	\$3,419.09
39577	2008166	Bandages	\$15.32		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$15.32
	PURCH 0-000-2127-000	Medical Supplies		\$15.32	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
39578	2012011	Various supplies			\$1,329.76
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,329.76
	PURCH 0-000-2127-000	Medical Supplies		\$1,329.76	\$0.00
39579	2012441	Binder transfer slide sheets			\$187.42
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$187.42
	PURCH 0-000-2127-000	Medical Supplies		\$187.42	\$0.00
39580	2012869	Binder transfer slide sheets			\$323.63
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$323.63
	PURCH 0-000-2127-000	Medical Supplies		\$323.63	\$0.00
39581	2015109	Various supplies			\$1,562.96
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,562.96
	PURCH 0-000-2127-000	Medical Supplies		\$1,562.96	\$0.00
M101	Mission Uniform Services	PLACER COUNTY	25719	11/25/2025	\$154.10
39582	524707500	Weekly billing			\$30.82
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.82	\$0.00
39583	524749360	Weekly billing			\$30.82
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.82	\$0.00
39584	524789985	Weekly billing			\$30.82
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.82	\$0.00
39585	524832029	Weekly billing			\$30.82
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.82	\$0.00
39586	524872076	Weekly billing			\$30.82
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$30.82
	PURCH 0-000-2042-000	Laundry Service/Shop Coveralls		\$30.82	\$0.00
M178	Magnuson, James	PLACER COUNTY	25720	11/25/2025	\$1,308.97
39613	20251112	Cal Chiefs Conference expens			\$1,308.97
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,308.97
	PURCH 0-000-2039-000	Business/Conference		\$1,308.97	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
N226	NETWORK DESIGN ASSOC	PLACER COUNTY	25721	11/25/2025	\$7,391.64
39587	96463	IT Helpdesk			\$123.75
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$123.75
	PURCH	0-000-2122-001	Software Support	\$123.75	\$0.00
39588	96515	IT helpdesk			\$41.25
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$41.25
	PURCH	0-000-2122-001	Software Support	\$41.25	\$0.00
39589	96523	Station computers			\$5,459.43
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$5,459.43
	PURCH	0-000-4465-028	Station IT	\$5,459.43	\$0.00
39590	96560	IT consulting			\$701.25
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$701.25
	PURCH	0-000-2122-001	Software Support	\$701.25	\$0.00
39591	96647	Monthly software suscription			\$1,065.96
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$1,065.96
	PURCH	0-000-2056-000	Software Subscriptions	\$1,065.96	\$0.00
P125	Placer County Water Agency	PLACER COUNTY	25722	11/25/2025	\$248.06
39592	20251103-19	Monthly billing, Sta 19			\$167.13
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$167.13
	PURCH	0-000-2041-003	Water - Station #19	\$167.13	\$0.00
39593	20251103-20	Monthly billing, Sta 20			\$80.93
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$80.93
	PURCH	0-000-2041-005	Water - Station #20	\$80.93	\$0.00
R129	Recology Auburn Placer	PLACER COUNTY	25723	11/25/2025	\$821.94
39594	78230489	Monthly billing, Sta 17			\$660.42
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$660.42
	PURCH	0-000-2026-000	Garbage	\$660.42	\$0.00
39595	78231677	Monthly billing, Sta 16			\$40.38
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$40.38
	PURCH	0-000-2026-000	Garbage	\$40.38	\$0.00
39596	78234788	Monthly billing, Sta 15			\$40.38
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$40.38
	PURCH	0-000-2026-000	Garbage	\$40.38	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
39597	78235082	Monthly billing, Sta 19	\$40.38		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$40.38
	PURCH 0-000-2026-000	Garbage		\$40.38	\$0.00
39598	78246329	Monthly billing, Sta 20	\$40.38		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$40.38
	PURCH 0-000-2026-000	Garbage		\$40.38	\$0.00
S107	SAN JUAN WATER	PLACER COUNTY 25724		11/25/2025	\$2,638.76
39602	20251105-15	Bi-monthly billing, Sta 15	\$1,227.57		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,227.57
	PURCH 0-000-2041-006	Water - Station #15		\$1,227.57	\$0.00
39603	20251105-16	Bi-monthly billing, Sta 16	\$1,175.69		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,175.69
	PURCH 0-000-2041-016	Water-Station 16 Olive Ranch		\$1,175.69	\$0.00
39604	320251105-17	Bi-monthly billinbg, Sta 17	\$235.50		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$235.50
	PURCH 0-000-2041-001	Water - Station #17		\$235.50	\$0.00
S163	SACRAMENTO TRUCK CENTER	PLACER COUNTY 25725		11/25/2025	\$1,369.81
39599	FA009334328:01	Air conditioning compressor	\$1,261.21		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,261.21
	PURCH 0-000-2222-711	2013 Freightliner/ BR17		\$1,261.21	\$0.00
39600	FA009335000:01	Pressure sensors	\$108.60		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$108.60
	PURCH 0-000-2222-711	2013 Freightliner/ BR17		\$108.60	\$0.00
S213	SCOTTS PPE RECON	PLACER COUNTY 25726		11/25/2025	\$674.59
39605	40311	Turnout maintenance	\$674.59		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$674.59
	PURCH 0-000-2228-000	Turnout Clothing Maint.		\$674.59	\$0.00
S282	Consolidated Communications In	PLACER COUNTY 25727		11/25/2025	\$867.42
39562	20251109-F	Monthly billing, Sta 17 fax	\$104.12		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$104.12
	PURCH 0-000-2037-001	6900 Eureka Road		\$104.12	\$0.00
39563	20251109-I	Monthly billing, Sta 17 Intr	\$763.30		
	Type Account	Description		Debit	Credit

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$763.30
	PURCH 0-000-2037-001	6900 Eureka Road		\$763.30	\$0.00
S286 39601	SAMBA Holdings Inc INV02056356	PLACER COUNTY Driver monitoring	25728	11/25/2025	\$144.79
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$144.79
	PURCH 0-000-2030-000	Memberships/Subscriptions		\$144.79	\$0.00
T117 39606	TIFCO INDUSTRIES 72142499	PLACER COUNTY Hardware & shop supplies	25729	11/25/2025	\$167.81
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$167.81
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$167.81	\$0.00
T150 39607	T-Mobile 20251021	PLACER COUNTY Mobile services	25730	11/25/2025	\$290.69
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$290.69
	PURCH 0-000-2037-000	Telephone		\$290.69	\$0.00
U109 39608	US Bank Corporate Payment Syst 20251022	PLACER COUNTY Monthly billing	25731	11/25/2025	\$18,721.22
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$18,721.22
	PURCH 0-000-2024-000	ParamedicCert.EMT/CPR Cert Classes		\$86.00	\$0.00
	PURCH 0-000-2030-000	Memberships/Subscriptions		\$150.00	\$0.00
	PURCH 0-000-2037-001	6900 Eureka Road		\$133.32	\$0.00
	PURCH 0-000-2037-003	7070 Auburn Folsom Road		\$19.98	\$0.00
	PURCH 0-000-2037-005	3505 Auburn Folsom Road		\$112.71	\$0.00
	PURCH 0-000-2037-006	4650 East Rsvl. Parkway		\$116.73	\$0.00
	PURCH 0-000-2037-016	Station 16 Olive Ranch		\$9.99	\$0.00
	PURCH 0-000-2037-028	Station 28		\$19.98	\$0.00
	PURCH 0-000-2038-000	Training Supplies		\$1,136.77	\$0.00
	PURCH 0-000-2039-000	Business/Conference		\$340.00	\$0.00
	PURCH 0-000-2040-000	Education/Training		\$897.00	\$0.00
	PURCH 0-000-2043-001	Prevention Consulting Fees		\$210.05	\$0.00
	PURCH 0-000-2045-000	Pre-Employment Physicals/Background		\$132.77	\$0.00
	PURCH 0-000-2053-000	Food/Drink-Incident Supplies		\$261.79	\$0.00
	PURCH 0-000-2056-000	Software Subscriptions		\$2,072.59	\$0.00
	PURCH 0-000-2120-000	Cleaning/Maintenance Supplies		\$214.80	\$0.00
	PURCH 0-000-2123-001	Prevention Misc. Supplies		\$1,322.37	\$0.00
	PURCH 0-000-2123-004	Safety Supplies		\$137.41	\$0.00
	PURCH 0-000-2127-000	Medical Supplies		\$44.83	\$0.00
	PURCH 0-000-2129-000	Office Supplies/Computer		\$295.67	\$0.00
	PURCH 0-000-2131-000	Postage/Shipping		\$150.62	\$0.00
	PURCH 0-000-2135-000	Misc. Firefighting Equip/Supplies		\$759.67	\$0.00
	PURCH 0-000-2221-000	Radio Repair		\$72.25	\$0.00
	PURCH 0-000-2222-000	Automotive Repairs/Supplies		\$2,510.23	\$0.00
	PURCH 0-000-2222-205	2001 Ford F-350 Utility U17		\$64.34	\$0.00
	PURCH 0-000-2222-711	2013 Freightliner/ BR17		\$280.11	\$0.00
	PURCH 0-000-2225-001	6900 Eureka Road		\$1,934.46	\$0.00
	PURCH 0-000-2225-005	3505 Auburn Folsom Road		\$56.83	\$0.00
	PURCH 0-000-2225-006	4650 East Roseville Parkway		\$433.10	\$0.00
	PURCH 0-000-2225-016	5300 Olive Ranch Road		\$128.66	\$0.00
	PURCH 0-000-2225-028	5840 Horseshoe Bar Rd		\$5.19	\$0.00
	PURCH 0-000-2228-000	Turnout Clothing Maint.		\$53.80	\$0.00
	PURCH 0-000-2523-000	Printing/Outside Services		\$845.97	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
	PURCH 0-000-4465-028	Station IT		\$3,526.88	\$0.00
	PURCH 0-000-4465-029	Vehicle IT		\$184.35	\$0.00
V126 39609	Velosio, LLC	PLACER COUNTY	25732	11/25/2025	\$953.48
	100RN-029904	MS Dynamics GP Advantage Pla	\$953.48		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$953.48
	PURCH 0-000-2056-000	Software Subscriptions		\$953.48	\$0.00
W121 39610	WITTMAN ENTERPRISES, LLC	PLACER COUNTY	25733	11/25/2025	\$9,361.15
	2510046	October services	\$9,361.15		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$9,361.15
	PURCH 0-000-2025-000	Ambulance Billing Services		\$9,361.15	\$0.00
A212 39614	AFLAC	PLACER COUNTY	25734	11/26/2025	\$1,947.16
	073166	November premium	\$1,947.16		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,947.16
	PURCH 0-000-1550-000	Agency Share Insurance		\$1,947.16	\$0.00
C273 39615	California Assn of Professiona	PLACER COUNTY	25735	11/26/2025	\$1,209.50
	2025-12 LTD	12-2025 Safety LTD	\$1,209.50		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$1,209.50
	PURCH 0-000-0215-000	Group Insurance Payable		\$1,209.50	\$0.00
C273 39616	California Assn of Professiona	PLACER COUNTY	25736	11/26/2025	\$59.00
	2025-12 NS	12-2025 NonSafety LTD	\$59.00		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$59.00
	PURCH 0-000-0215-000	Group Insurance Payable		\$59.00	\$0.00
N115 39617	NGLIC C/O Superior Vision Serv	PLACER COUNTY	25737	11/26/2025	\$799.16
	931421	12-2025 vision premium	\$799.16		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$799.16
	PURCH 0-000-1550-000	Agency Share Insurance		\$799.16	\$0.00
P101 39618	P.E.R.S	PLACER COUNTY	25738	11/26/2025	\$106,435.98
	18124367	December premium	\$106,435.98		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$106,435.98
	PURCH 0-000-0215-000	Group Insurance Payable		\$26,223.28	\$0.00
	PURCH 0-000-0221-000	OPEB Obligation Payable		\$29,645.53	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$55,739.15	\$0.00
	PURCH 0-000-1550-000	Agency Share Insurance		\$0.00	\$5,171.98
P159 39619	PRINCIPAL MUTUAL	PLACER COUNTY	25739	11/26/2025	\$7,187.25
	12-2025 DENTAL	December dental premium	\$7,187.25		
	Type Account	Description		Debit	Credit
	PAY 0-000-0203-000	Accounts Payable		\$0.00	\$7,187.25
	PURCH 0-000-1550-000	Agency Share Insurance		\$7,187.25	\$0.00

Vendor ID	Vendor Name	Checkbook ID	Check Number	Check Date	Check Amount
Voucher Number	Invoice Number	Original Voucher Amount			
S043	Sacramento Area Fire Fighters	PLACER COUNTY	25740	11/26/2025	\$2,492.00
39620	PP10 UNION 2025	EE Union dues PP10			\$2,492.00
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$2,492.00
	PURCH	0-000-0218-000	Union Dues Payable	\$2,492.00	\$0.00
S043	Sacramento Area Fire Fighters	PLACER COUNTY	25741	11/26/2025	\$2,420.80
39621	PP11 UNION 2025	EE Union dues PP 11			\$2,420.80
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$2,420.80
	PURCH	0-000-0218-000	Union Dues Payable	\$2,420.80	\$0.00
T160	TASC/ Total Admin Service	PLACER COUNTY	25742	11/26/2025	\$4,673.61
39622	PP10 DC/MR 2025	EE/ER DC/MR PP 10			\$4,673.61
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$4,673.61
	PURCH	0-000-0216-000	Flexible Benefits Payable	\$872.13	\$0.00
	PURCH	0-000-1550-000	Agency Share Insurance	\$3,474.57	\$0.00
	PURCH	0-000-1550-000	Agency Share Insurance	\$326.91	\$0.00
T160	TASC/ Total Admin Service	PLACER COUNTY	25743	11/26/2025	\$4,673.61
39623	PP11 DC/MR 2025	EE/ER DC/MR PP 11			\$4,673.61
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$4,673.61
	PURCH	0-000-0216-000	Flexible Benefits Payable	\$872.13	\$0.00
	PURCH	0-000-1550-000	Agency Share Insurance	\$3,474.57	\$0.00
	PURCH	0-000-1550-000	Agency Share Insurance	\$326.91	\$0.00
V125	Voya Financial Trust Co.	PLACER COUNTY	25744	11/26/2025	\$11,330.33
39624	PP10 DEF COMP 2025	EE/ER Def Comp PP 10			\$11,330.33
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$11,330.33
	PURCH	0-000-0214-000	457 Deferred Comp. Payable	\$10,522.53	\$0.00
	PURCH	0-000-0214-000	457 Deferred Comp. Payable	\$807.80	\$0.00
V125	Voya Financial Trust Co.	PLACER COUNTY	25745	11/26/2025	\$13,573.51
39625	PP11 DEF COMP 2025	EE/ER Def Comp PP 11			\$13,573.51
	Type	Account	Description	Debit	Credit
	PAY	0-000-0203-000	Accounts Payable	\$0.00	\$13,573.51
	PURCH	0-000-0214-000	457 Deferred Comp. Payable	\$12,765.71	\$0.00
	PURCH	0-000-0214-000	457 Deferred Comp. Payable	\$807.80	\$0.00

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: TUESDAY, DECEMBER 16TH 2025
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: **District Strategic Planning**

Action Requested: Staff recommends an update on the Strategic Plan.

Background: Staff will be providing an update on two of the initiatives each month, resulting in a “quarterly update for all initiatives. We will begin with Training and Fiscal Sustainability in September, Service Delivery and Community Risk Reduction in October, and Community Engagement and District Board Goals in November, and then return to Training and Fiscal Sustainability in December and repeat the cycle until items are completed or a new Strategic Plan is implemented.

This first quarterly update provides an update on the status of progress and current activities for the Training and Fiscal Sustainability components of the South Placer Fire District Strategic Plan (2024–2029). These two areas remain critical for developing district workforce capability and ensuring financial health to sustain and enhance services for our community

Training Initiative

Progress Toward Goals

The strategic plan outlines the development of a comprehensive training program targeting qualified, career-ready personnel across all ranks. Key progress from this quarter includes:

- Needs Assessment: The evaluation for a designated Training Officer and a clear path for career advancement remains *in progress*, with foundational work being completed as the new Deputy Chief continues to learn the District and make progress on these items.

- Standardization Efforts: Tasks such as developing standardized training content and position-specific instruction have *not been started*, while enhancements to the training calendar and standard company evolutions are *nearly complete*.
- Cadre Development: Identification and empowerment of subject matter leads and adjuncts is *complete*. The organizational chart for the training cadre is finalized.
- Budget Evaluation: Work continues to evaluate material and personnel needs for training fully, and efforts to maximize CALJAC funding are *in progress*. Research is being done on the implementation of joining an ISA with American River College. More to follow on this process and the financial implications.

Current Metrics

Status	Count of Tasks (Training)	Last Update
Complete	3	
In Progress	11	
Not Started	5	
Delayed	0	

Next Quarter Goals

- Launch the standardized training content and position-specific training modules.
- Complete the review and revision of performance standards.
- Develop a working draft copy of the engine and truck manual and operating guidelines for review
- Progress towards full implementation of the enhanced annual training calendar for CY 2026/27.

Fiscal Sustainability Initiative

Progress Toward Goals

The focus remains on ensuring long-term fiscal sustainability; progress this quarter includes the following:

- Current Needs: Evaluations of program and personnel costs are *in progress*, coupled with the completion of efficient budget analysis.
- Future Planning: Labor market analysis, capital and equipment funding assessments, and reserve requirements are all *in progress*.
- Revenue Exploration: Evaluation and pursuit of grant and undervalued revenue streams are *complete and ongoing*. Consideration of additional voter-approved revenue streams is *in progress*.

- Transparency: Enhanced communications, including annual reports and quarterly newsletters, are being *completed regularly* to keep stakeholders informed.

Current Metrics

Status	Count of Tasks (Fiscal Sustainability)
Complete	4
In Progress	7
Not Started	0
Delayed	0

Next Quarter Goals

- Conclude market and reserve needs analyses.
- Explore feasibility and timeline for implementing new voter-approved funding measures.
- Continue publishing financial updates to maintain transparency and stakeholder confidence.

Summary

Both Training and Fiscal Sustainability initiatives demonstrate forward progress, with the majority of core and critical tasks underway and several key milestones achieved. The District remains committed to actionable improvement and consistent communication as the plan moves into subsequent phases. Additional details and full progress tracking are maintained in the Strategic Plan Tracker.

Impact: Organizational Change/Informational

Attachments: The Strategic Plan is available on the District’s website.

Mark Duerr
Fire Chief
 South Placer Fire District

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: TUESDAY, DECEMBER 16TH, 2025
CC: KATHERINE MEDEIROS

Agenda Item: Nexus Study - 2025 Fire Fee Program Update:

Action Requested: Staff recommends discussion and action on the 2025 new development Fire Fee Program Nexus Study.

Background: The Fire District administers a Fire Fee impact program, which state law requires to be supported by a Nexus Study every eight years. As the District approaches the seventh year of its current study, significant changes since 2018 warrant a review to ensure that fees remain aligned with the program’s intent—providing revenue to offset the impacts of new development. This will be a final review of the draft with a representative from SCI answer questions and concerns before the public hearing in December.

Current Update: A draft Nexus Study has been prepared and is attached for your review and discussion. This study reflects key changes since the last update in 2018, including:

- A methodology shift from the former 50/50 split approach to a call-based approach.
- A nearly twofold increase in station construction costs since 2018.

These changes collectively result in increased fees, consistent with the long-standing principle that “growth pays for growth.”

Next Steps:

Public Hearing: A public hearing will be scheduled for December to present the draft study and proposed fee adjustments.

- **Adoption by County and Town:** The Board will request the County and Town to adopt the new fee program on behalf of the District. Adoption is required, as they hold the taxing authority. This action also serves to indemnify them from liability associated with the District’s program.
- **Automatic Adjustments:** The District will request that the County and Town adopt an automatic, annual fee adjustment tied to a recognized index. This will eliminate the need for repeated annual approvals across jurisdictions.

Recommendation: Staff recommends that the Board review the draft Nexus Study in preparation for the December public hearing.

Impact: Future planning and budgeting.

Attachments: 2025 Fire Fee Program Nexus Study; Resolution 8-2025/2026 Approving Impact Fee Nexus Study and Capital Improvement Plan and Requesting Adoption by Placer County Board of Supervisors; Resolution 9-2025/2026 Approving Impact Fee Nexus Study and Capital Improvement Plan and Requesting Adoption by Loomis Town Council; SPFD Long Term Facilities Maintenance Plan, Major Equipment Plan, and Apparatus Replacement Plan.

Mark Duerr

Fire Chief

South Placer Fire District



SOUTH PLACER FIRE PROTECTION DISTRICT

FIRE IMPACT FEE NEXUS STUDY UPDATE

DECEMBER 2025
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
SOUTH PLACER FIRE PROTECTION DISTRICT**

PREPARED BY:

**SCI Consulting Group**
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
www.sci-cg.com

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SOUTH PLACER FIRE PROTECTION DISTRICT

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Blair Aas, Vice President
SCI Consulting Group

ACKNOWLEDGMENTS

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

Kathy Medeiros, South Placer Fire Protection District

Jeff Ingolia, South Placer Fire Protection District

Gina Olivares, County Executive Office

Town of Loomis

Placer County Auditor’s Office

Placer County Assessor’s Office

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION	1
METHODOLOGY AND APPROACH	2
SUMMARY OF KEY FINDINGS.....	5
SUMMARY OF GENERAL RECOMMENDATIONS.....	6
DETERMINATION OF EXISTING DEVELOPMENT	7
EXISTING SERVICE POPULATION AND STRUCTURAL AREA	7
RESIDENT EQUIVALENT DEMAND FACTOR	8
EXISTING FIRE FACILITIES EDU DEMAND FACTOR	9
EXISTING FIRE FACILITIES DEMAND EDUS	11
DETERMINATION OF EXISTING FIRE SYSTEM FACILITIES	12
DETERMINATION OF THE FIRE IMPACT FEE	14
EXISTING FIRE FACILITIES STANDARD	14
RESIDENTIAL LAND USE CATEGORIES	14
RESIDENTIAL FIRE IMPACT FEE DETERMINATION	15
NONRESIDENTIAL LAND USE CATEGORIES.....	16
NONRESIDENTIAL FIRE IMPACT FEE DETERMINATION.....	17
PROJECTED FIRE IMPACT FEE REVENUE	18
COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEE	21
NEXUS FINDINGS	24
FEE PROGRAM ADOPTION REQUIREMENTS	29
SOUTH PLACER FIRE PROTECTION DISTRICT	29
COUNTY OF PLACER	30
TOWN OF LOOMIS.....	30
ANNUAL CAPITAL IMPROVEMENT PLAN UPDATE	31
FEE PROGRAM ADMINISTRATION REQUIREMENTS	32
ACCOUNTING REQUIREMENTS	32
REPORTING REQUIREMENTS	32
TRANSPARENCY REQUIREMENTS	34
FEE EXEMPTIONS	34
FEE CREDITS	35
IMPROVEMENTS IN-LIEU OF FEES.....	35
ADMINISTRATIVE REVIEW FOR PROJECT-SPECIFIC FEE ADJUSTMENT REQUESTS	35

TABLE FF CONTENTS (CONTINUED)

ANNUAL INFLATIONARY ADJUSTMENTS 35
FEE PROGRAM UPDATES 37

APPENDICES 38

APPENDIX A – DISTRICT MAP AND FEE PROGRAM AREAS 39
APPENDIX B – FIRE SYSTEM INVENTORY AND REPLACEMENT COST ESTIMATES 40

LIST OF FIGURES

FIGURE 1 – MAXIMUM FIRE IMPACT FEE SCHEDULE	5
FIGURE 2 – CURRENT RESIDENTIAL DEMOGRAPHICS	7
FIGURE 3 – RESIDENT EQUIVALENT DEMAND FACTOR.....	9
FIGURE 4 – EXISTING FACILITIES EDU DEMAND FACTOR	10
FIGURE 5 – EXISTING DEMAND EDUs.....	11
FIGURE 6 – REPLACEMENT VALUE OF EXISTING FIRE SYSTEM	13
FIGURE 7 – EXISTING FIRE FACILITY STANDARD	14
FIGURE 8 – MAXIMUM RESIDENTIAL FIRE IMPACT FEE.....	16
FIGURE 9 – MAXIMUM NONRESIDENTIAL FIRE IMPACT FEE	17
FIGURE 10 – PROJECTED FIRE IMPACT FEE REVENUE	18
FIGURE 11 – COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEES.....	21
FIGURE 12 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE	25
FIGURE 13 – DISTRICT MAP	39
FIGURE 14 – EXISTING LAND AND BUILDING INVENTORY.....	40
FIGURE 15 – EXISTING APPARATUS AND VEHICLES INVENTORY	41

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EXECUTIVE SUMMARY

INTRODUCTION

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

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

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

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

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

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

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

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

METHODOLOGY AND APPROACH

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

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

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

The Act requires that, in establishing a development impact fee program, the facilities funded by the fee must be identified. However, the Act provides flexibility regarding how that identification may be made. The fee program may identify a broad class of projects¹ or made by reference to a capital improvement plan, made in applicable general or specific plan requirements, or made in other public documents². This fee program identifies facilities (land, stations, and other buildings), apparatus (engines, ambulances, and other vehicles), and equipment as the broad classes that will be funded with the fee.

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

¹ According to Government Code § 66000(b) and validated by *Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore* 185 Cal. App. 4th 554 5th Dist. (2010).

² According to Gov't Code § 66001(a)(2).

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

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

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

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

³ *Sheetz v. County of El Dorado*, 601 U.S. 267, 144 S. Ct. 893 (2024).

⁴ *Nollan v. California Coastal Comm'n*, 483 U.S. 825 (1987) and *Dolan v. City of Tigard*, 512 U.S. 374 (1994).

SUMMARY OF KEY FINDINGS

The following key findings from the Nexus Study are presented:

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

FIGURE 1 – MAXIMUM FIRE IMPACT FEE SCHEDULE

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

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

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

SUMMARY OF GENERAL RECOMMENDATIONS

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

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

DETERMINATION OF EXISTING DEVELOPMENT

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

EXISTING SERVICE POPULATION AND STRUCTURAL AREA

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

FIGURE 2 – CURRENT RESIDENTIAL DEMOGRAPHICS

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

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

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

RESIDENT EQUIVALENT DEMAND FACTOR

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

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

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

FIGURE 3 – RESIDENT EQUIVALENT DEMAND FACTOR

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

Sources: South Placer Fire Protection District; SCI Consulting Group

Notes:

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

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

EXISTING FIRE FACILITIES EDU DEMAND FACTOR

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

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

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

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

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

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

FIGURE 4 – EXISTING FACILITIES EDU DEMAND FACTOR

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

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

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

² See Figure 3.

DETERMINATION OF EXISTING FIRE SYSTEM FACILITIES

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

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

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

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

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

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

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

FIGURE 6 – REPLACEMENT VALUE OF EXISTING FIRE SYSTEM

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

Source: South Placer Fire Protection District; SCI Consulting Group

DETERMINATION OF THE FIRE IMPACT FEE

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

EXISTING FIRE FACILITIES STANDARD

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

FIGURE 7 – EXISTING FIRE FACILITY STANDARD

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

Notes:

¹ See Figure 6.

² See Figure 5.

RESIDENTIAL LAND USE CATEGORIES

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

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

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

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

RESIDENTIAL FIRE IMPACT FEE DETERMINATION

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

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

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

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

FIGURE 8 – MAXIMUM RESIDENTIAL FIRE IMPACT FEE

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

Notes:

¹ See Figure 7.

² See Figure 4.

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

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

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

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

NONRESIDENTIAL LAND USE CATEGORIES

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

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

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

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

NONRESIDENTIAL FIRE IMPACT FEE DETERMINATION

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

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

FIGURE 9 – MAXIMUM NONRESIDENTIAL FIRE IMPACT FEE

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

Notes:

¹ See Figure 7.

² See Figure 4.

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

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

PROJECTED FIRE IMPACT FEE REVENUE

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

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

FIGURE 10 – PROJECTED FIRE IMPACT FEE REVENUE

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

Source: South Placer Fire Protection District; SCI Consulting Group

Notes:

¹ See Figure 5.

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

³ See Figure 7.

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

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

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

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

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

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

⁵ Represents the percentage growth in EDUs.

effectively in emergencies.

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

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

COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEE

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

FIGURE 11 – COMPARISON OF CURRENT AND MAXIMUM FIRE IMPACT FEES

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

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

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

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

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

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

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

NEXUS FINDINGS

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

Purpose of Fee

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

Use of Fee Revenue

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

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

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

⁶ Represented by the growth in EDUs.

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

<u><i>Allowable Uses</i></u>	<u><i>Prohibited Uses</i></u>
<ul style="list-style-type: none"> • <i>New (added) or expanded land and facilities costs (100%)</i> • <i>Apparatus, vehicles, and equipment purchases that expand the system inventory (100%)</i> • <i>Facility costs already incurred to provide growth-related capacity (100%)</i> • <i>Portion of an apparatus or vehicle replacement attributable to new development (7.5%)</i> • <i>Portion of a renovation project that expands service capacity</i> • <i>Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic nexus studies, and other costs reasonably related to compliance with the Act.</i> 	<ul style="list-style-type: none"> • <i>Existing deficiencies, such as improvements to existing facilities that do not expand service capacity</i> • <i>Portion of apparatus or vehicles replacement attributable to existing development (92.5%)</i> • <i>Operational, maintenance, or repair costs</i>

Benefit Relationship

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

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

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

Impact / Need Relationship

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

Rough Proportionality

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

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

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

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

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

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

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

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

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

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

FEE PROGRAM ADOPTION REQUIREMENTS

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

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

SOUTH PLACER FIRE PROTECTION DISTRICT

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

COUNTY OF PLACER

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

TOWN OF LOOMIS

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

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

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

ANNUAL CAPITAL IMPROVEMENT PLAN UPDATE

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

FEE PROGRAM ADMINISTRATION REQUIREMENTS

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

ACCOUNTING REQUIREMENTS

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

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

REPORTING REQUIREMENTS

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

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

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

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

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

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

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

TRANSPARENCY REQUIREMENTS

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

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

FEE EXEMPTIONS

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

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

FEE CREDITS

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

IMPROVEMENTS IN-LIEU OF FEES

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

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

ADMINISTRATIVE REVIEW FOR PROJECT-SPECIFIC FEE ADJUSTMENT REQUESTS

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

ANNUAL INFLATIONARY ADJUSTMENTS

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

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

DISCRETIONARY APPROVAL PROCESS

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

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

AUTOMATIC INFLATIONARY ADJUSTMENTS

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

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

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

FEE PROGRAM UPDATES

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

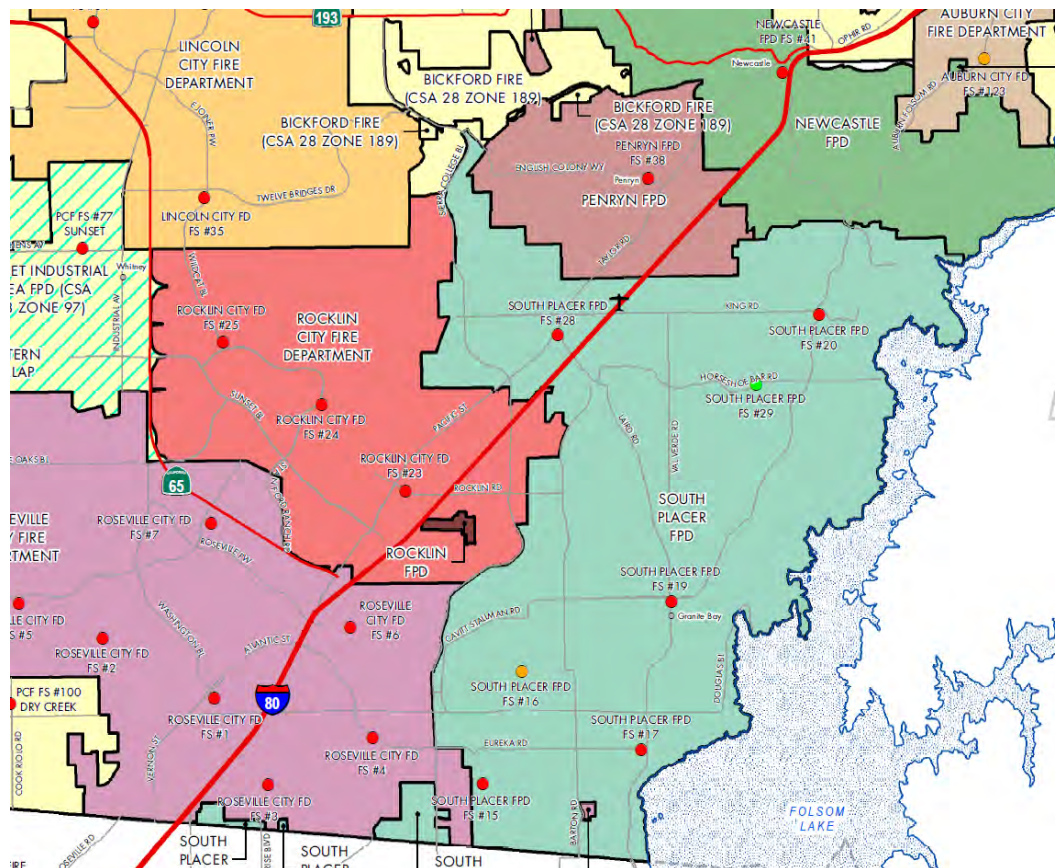
APPENDICES

Appendix A – District Map and Fee Program Area

Appendix B – Fire System Inventory and Replacement Cost Estimates

APPENDIX A – DISTRICT MAP AND FEE PROGRAM AREAS

FIGURE 13 – DISTRICT MAP



APPENDIX B – FIRE SYSTEM INVENTORY AND REPLACEMENT COST ESTIMATES

FIGURE 14 – EXISTING LAND AND BUILDING INVENTORY

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

Source: South Placer Fire Protection District; SCI Consulting Group

Notes:

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

² Vacant site may be used for future administrative building.

FIGURE 15 – EXISTING APPARATUS AND VEHICLES INVENTORY

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

Source: South Placer Fire Protection District

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RESOLUTION NO. 08-2025/26

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SOUTH PLACER FIRE PROTECTION DISTRICT
APPROVING THE SOUTH PLACER FIRE PROTECTION DISTRICT FIRE
IMPACT FEE NEXUS STUDY, ADOPTING A CAPITAL IMPROVEMENT PLAN,
AND REQUESTING THAT THE PLACER COUNTY BOARD OF SUPERVISORS
ADOPT AND IMPLEMENT THE PROPOSED FIRE IMPACT FEE PROGRAM ON
BEHALF OF THE DISTRICT**

WHEREAS, AB 1600, codified in California Government Code § 66000 et seq. (the “Mitigation Fee Act”), authorizes local agencies to impose development impact fees as a condition of project approval to mitigate the impact of new development on public infrastructure, provided such fees are based on a properly conducted Nexus Study demonstrating the reasonable relationship between the fee, the development project, and the purpose for which the fee is imposed; and

WHEREAS, the South Placer Fire Protection District (“District”) Board of Directors (“Board”) desires to establish a new Fire Impact Fee program to fund fire protection facilities, apparatus, and equipment necessary to mitigate the impacts caused by new development; and

WHEREAS, the County of Placer (“County”) Municipal Code § 15.36.010 provides that in any unincorporated area of the County where a local fire protection agency has adopted a capital improvement plan and identified a development fee in conformance with California Government Code Section 66000 et seq., and such fee is approved by the Board of Supervisors, payment of the fee shall be a condition of approval for any new development project within the area; and

WHEREAS, on September 16, 2025, the District Board reviewed and discussed the updated Fire Fee Program Nexus Study and provided direction to advance the updated development impact fee program for formal consideration and adoption; and

WHEREAS, the District Board has received and considered the District’s Fire Impact Fee Nexus Study prepared by SCI Consulting Group dated December 2025 Final Report (“Nexus Study”) that provides the required information and findings to establish a new Fire Impact Fee program; and

WHEREAS, the District Board finds that this Resolution, which implements the Fire Impact Fee program, does not constitute a “project” under the California Environmental Quality Act (“CEQA”) as it merely provides a mechanism for funding necessary infrastructure without committing to any specific project that may cause a significant environmental impact (CEQA Guidelines § 15378).

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

- 1) The District Board hereby receives and approves the Nexus Study and the capital improvement plan.
- 2) Prior to the adoption of this Resolution, the District received public comment as part of the District Board’s December 16, 2025, meeting. Additionally, at least 30 days prior to the meeting, the District made available to the public, data indicating the amount of the cost,

or estimated cost, required to provide the service for which the fee or service charge is to be imposed pursuant to the Resolution by way of such public meeting, the District received the Nexus Study attached as Exhibit A and the District's 2025 CIP attached as Exhibit B, which formed the basis for the actions taken pursuant to this Resolution.

- 3) After considering the Nexus Study and this Resolution, and after considering the testimony as part of the District's regularly scheduled December 16, 2025, meeting, the District Board hereby makes the following findings:
 - a) The Fire Impact Fee program and Fire Impact Fee proposed in the Nexus Study and approved pursuant to this Resolution are for the purposes of funding the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the District; and
 - b) The Fire Impact Fee proposed in the Nexus Study and approved pursuant to this Resolution will be used to expand the District's facilities and equipment, replace and expand the District's apparatus and vehicles to serve new development; and
 - c) The uses of the Fire Impact Fee proposed in the Nexus Study and approved pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed in that fee revenue from the development projects will be used to expand the District's facilities and equipment, and replace and expand the District's apparatus and vehicles to meet the additional demand generated by new development projects; and
 - d) The Fire Impact Fee proposed in the Nexus Study, and approved pursuant to this Resolution, bears a reasonable relationship to the need for fire protection and emergency response facilities, apparatus, and equipment in that each development project will create additional need for the District's fire protection and emergency response services and a corresponding need for new or expanded facilities, apparatus, and equipment. The fee will be imposed on different types of development projects in proportion to the additional service population generated and structural area created by new development projects; and
 - e) The Nexus Study demonstrates that there is a reasonable relationship between the amount of the Fire Impact Fee and the cost of the fire protection facilities, apparatus, and equipment attributable to the development on which the fee is imposed in that the costs are based upon the level of existing development served by the District's existing fire protection facilities and applied proportionately to land use categories in proportion to the need they create for expanded fire facilities, apparatus, and equipment.

- 4) The District Board approves the following Fire Impact Fees on new development, which shall be collected at the time of building permit issuance unless state law requires collection to occur at the date of final inspection or the issuance of the certificate of occupancy, whichever comes first.

<u>Land Use</u>	<u>Fire Impact Fees</u>
<u>Residential Development</u>	
Single-Family Housing	<u>Per Living Area Sq. Ft.</u> \$1.51
Multi-Family Housing	\$1.81
Mobile Home	\$1.83
Assisted Living Facility	\$3.02
ADUs => 750 sq. ft.	\$1.51
ADUs < 750 sq. ft.	Exempt
<u>Nonresidential Development</u>	
Retail / Commercial	<u>Per Building Sq. Ft.</u> \$2.03
Office	\$2.86
Industrial	\$1.45
Agriculture	\$0.29
Warehouse / Distribution	\$1.05

- 5) The District Board formally requests that the County Board of Supervisors implement this approved Fire Impact Fee program on behalf of the District, with the District agreeing to be responsible for the proper accounting for and expenditure of said moneys and further agreeing to hold the County harmless from and to defend it from any action, claim, or damages related to said fees, including any challenge to the validity of or use thereof.
- 6) If any portion of this Resolution is found by a court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution.

PASSED AND ADOPTED this 16th day of December 2025 at a regular meeting of the Board of Directors of the South Placer Fire Protection District, by the following vote on roll call:

AYES:
 NOES:
 ABSENT:
 ABSTAIN:

APPROVED:

 _____, Board President

ATTEST:

 _____, Board Secretary

Exhibit A – Fire Impact Fee Nexus Study, December 2025 Final Report

Exhibit B – District Capital Improvement Plan 2025

RESOLUTION NO. 09-2025/26

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SOUTH PLACER FIRE PROTECTION DISTRICT
APPROVING THE SOUTH PLACER FIRE PROTECTION DISTRICT FIRE
IMPACT FEE NEXUS STUDY UPDATE AND REQUESTING THAT THE LOOMIS
TOWN COUNCIL ADOPT AND IMPLEMENT THE UPDATED FIRE IMPACT FEE
PROGRAM ON BEHALF OF THE DISTRICT**

WHEREAS, AB 1600, codified in California Government Code § 66000 et seq. (the “Mitigation Fee Act”), authorizes local agencies to impose development impact fees as a condition of project approval to mitigate the impact of new development on public infrastructure, provided such fees are based on a properly conducted Nexus Study demonstrating the reasonable relationship between the fee, the development project, and the purpose for which the fee is imposed; and

WHEREAS, the South Placer Fire Protection District (“District”) Board of Directors (“District Board”) desires to update its Fire Impact Fee program to fund fire protection facilities, apparatus, and equipment necessary to mitigate the impacts caused by new development; and

WHEREAS, on November 13, 2018, the Town of Loomis adopted the District’s Fire Impact Fee Nexus Study and implemented the associated development impact fee program on behalf of the District through Resolution Number 18-35, thereby establishing the Town as the land use authority responsible for imposing and collecting the District’s fire impact fees within its jurisdiction; and

WHEREAS, on September 16, 2025, the District Board reviewed and discussed the updated Fire Fee Program Nexus Study and provided direction to advance the updated fire impact fee program for formal consideration and adoption; and

WHEREAS, the District Board has received and considered the District’s Fire Impact Fee Nexus Study Update prepared by SCI Consulting Group dated December 2025 Final Report (“Nexus Study”) that provides the required information and findings to establish a new Fire Impact Fee program; and

WHEREAS, the District Board finds that this Resolution, which implements the Fire Impact Fee program, does not constitute a “project” under the California Environmental Quality Act (“CEQA”) as it merely provides a mechanism for funding necessary infrastructure without committing to any specific project that may cause a significant environmental impact (CEQA Guidelines § 15378).

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

- 1) The District Board hereby receives and approves the Nexus Study and the capital improvement plan.
- 1) Prior to the adoption of this Resolution, the Board conducted a public hearing at which oral and written presentations were made as part of the Board's regularly scheduled December 16, 2025 meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, has been published twice in a

newspaper in accordance with Government Code Sections 66602 and 66018. Additionally, at least 30 days before the meeting, the District made available to the public the data indicating the amount of the cost, or estimated cost, required to provide the service for which the fee or service charge is to be imposed pursuant to the Resolution by way of such public meeting, the District received the Nexus Study attached as Exhibit A, which formed the basis for the actions taken pursuant to this Resolution.

- 2) After considering the Nexus Study and this Resolution, and after considering the testimony as part of the District's regularly scheduled December 16, 2025, meeting, the District Board hereby makes the following findings:
 - a) The Fire Impact Fee program and Fire Impact Fee proposed in the Nexus Study and approved pursuant to this Resolution are for the purposes of funding the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the District; and
 - b) The Fire Impact Fee proposed in the Nexus Study and approved pursuant to this Resolution will be used to expand the District's facilities and equipment, replace and expand the District's apparatus and vehicles to serve new development; and
 - c) The uses of the Fire Impact Fee proposed in the Nexus Study and approved pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed in that fee revenue from the development projects will be used to expand the District's facilities and equipment, and replace and expand the District's apparatus and vehicles to meet the additional demand generated by new development projects; and
 - d) The Fire Impact Fee proposed in the Nexus Study, and approved pursuant to this Resolution, bears a reasonable relationship to the need for fire protection and emergency response facilities, apparatus, and equipment in that each development project will create additional need for the District's fire protection and emergency response services and a corresponding need for new or expanded facilities, apparatus, and equipment. The fee will be imposed on different types of development projects in proportion to the additional service population generated and structural area created by new development projects; and
 - e) The Nexus Study demonstrates that there is a reasonable relationship between the amount of the Fire Impact Fee and the cost of the fire protection facilities, apparatus, and equipment attributable to the development on which the fee is imposed in that the costs are based upon the level of existing development served by the District's existing fire protection facilities and applied proportionately to land use categories in proportion to the need they create for expanded fire facilities, apparatus, and equipment.

- 3) The District Board approves the following Fire Impact Fees on new development, which shall be collected at the time of building permit issuance unless state law requires collection to occur at the date of final inspection or the issuance of the certificate of occupancy, whichever comes first.

<u>Land Use</u>	<u>Fire Impact Fees</u>
<u>Residential Development</u>	
Single-Family Housing	<u>Per Living Area Sq. Ft.</u> \$1.51
Multi-Family Housing	\$1.81
Mobile Home	\$1.83
Assisted Living Facility	\$3.02
ADUs => 750 sq. ft.	\$1.51
ADUs < 750 sq. ft.	Exempt
<u>Nonresidential Development</u>	
Retail / Commercial	<u>Per Building Sq. Ft.</u> \$2.03
Office	\$2.86
Industrial	\$1.45
Agriculture	\$0.29
Warehouse / Distribution	\$1.05

- 4) The District Board formally requests that the Town Council implement this approved and updated Fire Impact Fee program on behalf of the District, with the District agreeing to be responsible for the proper accounting for and expenditure of said moneys and further agreeing to hold the Town harmless from and to defend it from any action, claim, or damages related to said fees, including any challenge to the validity of or use thereof.
- 5) The District Board formally requests that the Resolution adopted by the Town Council establish the updated Fire Impact Fee program on behalf of the District authorize automatic annual inflationary adjustments without any further action by the District Board or Town Council on the first day of each fiscal year by the net percentage change during the preceding calendar in the Engineering News-Record Construction Cost Index, or its successor publication.
- 6) If any portion of this Resolution is found by a court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution.

PASSED AND ADOPTED this 16th day of December 2025 at a regular meeting of the Board of Directors of the South Placer Fire Protection District, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

[redacted], Board President

ATTEST:

[redacted], Board Secretary

Exhibit A – Fire Impact Fee Nexus Study Update, December 2025 Final Report

SPFD Long Term Facilities Maintenance Plan 2025-2026 Update

2023/2024 Revision					1	2	3	4	5	6	7	8	9	10
Long Term Facilities Maintenance Plan					2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Budget Year	Year Built	Upgrade Year	Life Expect	Replacment										
Facility Description														
Station 15 - 4650 East Roseville Parkway	1991	2019	50	2056										
Station 16 - 5300 Olive Ranch	2008	2038	60	2068										
Station 17 Grounds														
Station 17 -6900 Eureka Road	1975	2005	30	2035				\$2,000,000						
Administrative Office and Meeting Room	2004	N/A		2014										
Maintenance Shop	1990	2020	50	2040					\$350,000					
Training/Hose Tower	1993	2023	60	2053										
Station 18 - 5840 Horsehoe Bar Rd														
Station 19 - 7070 Auburn Folsom	2003	2043	60	2063										
Station 20 - 3505 Auburn Folsom	1985	2015	50	2035		\$500,000								
Station 29 Horseshoe Bar Rd and Tudsburry														
Total Annual Project Costs					\$0	\$500,000	\$0	\$2,000,000	\$350,000	\$0	\$0	\$0	\$0	\$0
Budget/Estimated Increase					3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
General Revenue(Inc.OES)/Projections (no OES)					\$16,645,673	\$17,145,043	\$17,659,394	\$18,189,176	\$18,734,852	\$19,296,897	\$19,875,804	\$20,472,078	\$21,086,241	\$21,718,828
Budget Principles					1.00%	1.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Projected Annual Plan Contribution					\$87,000	\$171,450	\$353,188	\$545,675	\$562,046	\$578,907	\$596,274	\$614,162	\$632,587	\$651,565
Projected Developer Fee Contribution					\$253,000	\$75,000	\$100,000	\$100,000	\$250,000	\$75,000	\$75,000	\$50,000	\$50,000	\$50,000
*Facilities Reserve					\$316,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plan Balance					\$656,487	\$402,937	\$856,125	(\$498,199)	(\$36,154)	\$617,753	\$1,289,027	\$1,953,190	\$2,635,777	\$3,337,342

2025/26 SPFD Major Equipment Plan

Assig.	Year	Est. Life	Rplc Yr	Description	2025/26	2026/27	2027/28	2028/29	2029/30
All	2019	10	2029	Breathing Apparatus System					\$395,000
All	2023	10	2033	Heart Monitors 12-Lead					
All		4	4	Thermal Imaging Cameras					
All		10	10	Structure Protective Gear/Helmets(2 per F/F)	\$24,000	\$36,000	\$38,000	\$45,000	\$110,000
All	2024	10	2034	VHF Digital Trunking Radios (Portable/Mobile)		\$175,000	\$100,000		
All	2022	10	2032	Lucas CPR Devices					
M	2015	10	2025	Power Cot		\$50,000	\$50,000		
M	2024	8	2032	Med Vaults					
All Type I			0	Combustible Gas Detectors					
CO 15	2022	25	2047	Auxiliary Power Generator (St 15)					
CO 16	2024	25	2049	Auxiliary Power Generator (St 16)					
Co 17	2024	25	2049	Auxiliary Power Generator (St 17)					
CO 17	2000	20	2020	Extractor (St 17)				\$30,000	
Co 17	1990	30	2020	Above Ground Fuel Storage (St 17)					
Co 17	2013	15	2028	Air Bag(s) Rescue System (Truck)					
CO 18	2016	25	2041	Auxiliary Power Generator (St 18)					
CO 18	2005	20	2025	Extractor (St 18)					
CO 18 & 19	2013	15	2028	Rescue Tools					
CO 19	2005	20	2025	Extractor (St 19)			\$27,500		
Co 19	2004	30	2034	Above Ground Fuel Storage (St 19)					
CO 19	2006	20	2026	SCBA Air Compressor		\$ 125,000			
CO 19	2005	25	2030	Auxiliary Power Generator (St 19)					
CO 20	2020	25	2045	Auxiliary Power Generator (St 20)					
Shop	2004	15	2019	Hoist (Shop)		\$ 74,000			
				Total Annual Project Costs	\$24,000	\$460,000	\$215,500	\$75,000	\$505,000
				General Revenue/Projections (No OES)	4.0%	3.0%	3.0%	3.0%	3.0%
					\$16,645,673	\$17,145,043	\$17,659,394	\$18,189,176	\$18,734,852
				(Budget Principles)	0.50%	0.75%	0.75%	0.75%	1.00%
				PAPC (Reserve)	\$83,228	\$128,588	\$132,445	\$136,419	\$187,349
				Grant Revenue					
				PAPC (Fire development Fee)	\$0	\$75,000	\$75,000	\$75,000	\$75,000
				*Major Equipment Reserve	\$207,627				

2024/25 SPFD Major Equipment Plan

*PAPC=Projected Annual Plan Contribution	Plan Balance	\$266,855	\$10,443	\$2,389	\$138,807	(\$103,844)
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2024/25 SPFD Major Equipment Plan

\$120,125	\$286,693	\$437,234	\$106,381	\$105,272	(\$1,950)	(\$104,139)	\$148,857	\$407,192	\$671,028
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2025/2026 Apparatus Replacement Plan

Unit	Description	Unit ID	Est Rep	Condition	Year	Exp Life	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Pool Vehicle	Crown Victoria	11	2013	Fair	2003	10		\$75,000				
Division Chief	Ford Pick-Up ©	14	2018	Poor	2008	10						
B/U Battalion Chief	Ford Expedition ©	15	2019	Fair	2009	10						
Pool Vehicle	Ford Expedition ©	16	2019	Poor	2009	10						
Division Chief - EMS	Ford Expedition ©	17	2025	Good	2015	10						
Battalion Chief	Ford F250	21	2033	Excellent	2018	15						
Deputy Chief	Ford Expedition MAX ©	23	2030	Excellent	2020	10						
Pool (Training)	Ford Van	24	2035	Excellent	2020	15						
Chief	Ford Expedition ©	25	2031	Excellent	2021	10						
Fire Marshall	Ford Lightning	26	2039	Excellent	2024	15						
Utility	Ford Flat Bed	205	2016	Poor	2001	15						
Shop	Ford IMT	209	2021	Good	2006	15						
Truck 17 - Reserve	Pierce	301	2034	Excellent	2014	20						
Utility Pickup	Chevy 2500	401	2012	Fair	2002	10						
Medic - Reserve	Road Rescue	506	2028	Fair	2013	15				\$450,000		
Medic - ISRAM	Medix	508	2028	Fair	2018	10		\$205,000				
Medic 19	Demers	509	2039	Excellent	2024	15						
Medic 16	Northstar ®	510	2035	Excellent	2025	10						
Grass 17	Ford West Mark	603	2023	Good	2008	15			\$500,000			
Grass 20	Ford West Mark	604	2023	Good	2008	15					\$500,000	
Shop - B/U	Ford F550	605	2013	Good	1998	15						
Brush 18	Freightliner Hi tech	710	2026	Fair	2006	20					Rplc w/ G20	
Brush 16	Pierce	711	2034	Good	2014	20						
Brush - Reserve	Peirce	713	2027	Good	2012	15			Rplc w/ G17			
Engine - Reserve	Westates	812	2024	Fair	1999	25						
Engine 20	Hi Tech	813	2029	Fair	2004	25						
Engine - Reserve	Hi Tech	814	2029	Fair	2004	25						
Engine - Reserve	Hi tech	818	2030	Fair	2005	25						
Engine 16	Pierce	828	2038	Excellent	2018	20						
Engine 18	Pierce	829	2042	Excellent	2022	20						
Engine 17	Pierce	830	2042	Excellent	2022	20	\$147,000					
Water Tender 19	Rosenbauer	901	2043	Excellent	2023	20						
Engine	Pierce		2046		2026	20	\$1,200,000					

© Indicates Command Vehicle

Total Cost	\$1,347,000	\$280,000	\$500,000	\$450,000	\$500,000	\$0
Estimated Budget Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Total Annual Project Costs	\$16,645,673	\$17,145,043	\$17,659,394	\$18,189,176	\$18,734,852	\$19,296,897
Budget Principles	0.50%	0.50%	1.00%	1.50%	2.00%	2.00%
Projected Annual Plan Contribution (General Revenue)	\$300,000	\$85,725	\$176,594	\$272,838	\$374,697	\$385,938
Projected Annual Plan Contribution (Development Fees)	\$900,000	\$147,000	\$147,000	\$100,000	\$75,000	\$50,000
Grant Funding	\$0					
Apparatus Reserve Audited # 2024/25	\$501,705					
Plan Balance	\$354,705	\$307,430	\$131,024	\$53,862	\$3,559	\$439,497

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 16TH, 2025
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: FY 2024/25 Audit Acceptance

Action Requested: Staff recommends discussion and acceptance of the South Placer Fire District FY 2024/2025 third-party audit.

Background: This is standard procedure. A third-party audit is conducted each year on the previous budget year's financial statements. Attached is the audit for the FY 2024/25 budget year.

Impact: Informational Review of District Fiscal Performance

Attachments: Balance Sheet Twelve Months Ending June 30, 2025; Final Profit and Loss, June 30, 2025; FY 2024/25 Audit, Report on Accounting Controls and Procedures; Financial Statements and Independent Auditor's Report, FYE June 30, 2025.

Mark Duerr
Fire Chief
South Placer Fire District

South Placer Fire District
 BALANCE SHEET
 For the Twelve Months Ending Monday, June 30, 2025

ASSETS	
CURRENT ASSETS	
Cash	\$6,652,643.89
Imprest Cash	250.00
Consolidated Mitigation Account	961,269.24
Prepaid Expenses	7,643.93
Accounts Receivable	741,835.78
Interest Receivable	23,782.42
Allowance for Bad Debt	(222,551.00)
FIXED ASSETS	
Land	379,248.00
Buildings	9,266,373.95
Equipment	2,256,367.99
Apparatus	8,003,557.07
Accumulated Depreciation	(8,370,025.00)
TOTAL FIXED ASSETS	<u>11,535,522.01</u>
TOTAL ASSETS	<u><u>19,700,396.27</u></u>

South Placer Fire District
BALANCE SHEET
For the Twelve Months Ending Monday, June 30, 2025

LIABILITIES & EQUITY	
CURRENT LIABILITIES	
Accounts Payable	324,745.25
Salaries & Benefits Payable	442,404.74
Compensated Absences Payable	369,628.66
457 Deferred Comp. Payable	17,217.35
Group Insurance Payable	1,683.54
Flexible Benefits Payable	22,967.18
Union Dues Payable	3,554.56
OPEB Obligation Payable	39,242.71
TOTAL CURRENT LIABILITIES	1,221,443.99
LONG TERM LIABILITIES	
EQUITY	
Mitigation Reserve	961,269.24
Fund Balance Unassigned	2,863,768.27
F/B Res For Imprest Cash	250.00
Investment in Fixed Assets	11,535,522.01
F/B Designated For F/A Acq	501,704.82
Reserve for Facilities	316,487.00
Unassigned Major Equipment	123,627.00
F/B Designated For Contingency	714,456.60
Net Profit	1,461,867.34
TOTAL EQUITY	18,478,952.28
TOTAL LIABILITIES & EQUITY	19,700,396.27

South Placer Fire District
Profit & Loss Statement - Detail
For the Twelve Months Ending Monday, June 30, 2025

		YTD	BUDGET	----- REMAINING -----	
				VARIANCE	%
REVENUES					
Current Sec Property Tax Gen	0-000-6000-001	\$10,025,082	\$10,054,486	\$29,404	0.29%
Unitary & Op Non-Unitary	0-000-6000-002	201,375	201,368	(7)	(0.00%)
Curr Unsec Property Tax Gen	0-000-6000-003	218,964	219,600	636	0.29%
Prior Secured PropetyTaxes	0-000-6000-004	(19)	850	869	102.19%
Property Tax Prior Unsec	0-000-6000-005	4,662	2,600	(2,062)	(79.30%)
Supp - Property Tax Current	0-000-6000-006	263,077	255,000	(8,077)	(3.17%)
Prior Supplemental Property Tax	0-000-6000-008	480	550	70	12.74%
SPFD Special Tax	0-000-6001-000	719,844	713,100	(6,744)	(0.95%)
Loomis Special Tax	0-000-6001-001	596,000	594,378	(1,622)	(0.27%)
Loomis Fire Protection & Response Assessment	0-000-6002-000	1,233,083	1,194,097	(38,986)	(3.26%)
Railroad Unitary Tax	0-000-6106-000	5,934	5,800	(134)	(2.31%)
Interest-County	0-000-6950-000	152,669	50,000	(102,669)	(205.34%)
Sect. 5151 Interest Refunded	0-000-6957-000	0	(400)	(400)	100.00%
HOPTRS	0-000-7000-000	52,139	50,785	(1,354)	(2.67%)
Ambulance Services	0-000-8192-000	2,228,279	2,100,000	(128,279)	(6.11%)
Uniform Reimbursement	0-000-8193-001	0	100	100	100.00%
Other Miscellaneous	0-000-8193-010	67,558	175,000	107,442	61.40%
Fees For Service & Cost Recovery Charges	0-000-8193-011	423,657	350,000	(73,657)	(21.04%)
4850 Reimbursements	0-000-8193-014	21,512	30,000	8,488	28.29%
Cellular Tower Lease	0-000-8193-015	111,769	106,000	(5,769)	(5.44%)
MVA Fees	0-000-8193-016	3,951	7,500	3,549	47.32%
Local/State/Federal Grants	0-000-8193-018	1,057,731	1,026,000	(31,731)	(3.09%)
TOTAL OPERATING REVENUE		17,387,747	17,136,814	(250,931)	(1.46%)
OTHER REVENUES					
CFAA Revenues					
CFAA Revenues	0-000-8197-000	0	250,000	250,000	100.00%
Personnel Overtime	0-000-8197-001	344,336	0	(344,336)	0.00%
FICA & FASIS Reimbursement	0-000-8197-002	6,847	0	(6,847)	0.00%
Apparatus Reimbursement	0-000-8197-003	91,084	0	(91,084)	0.00%
Aministration Cost Reimbursement	0-000-8197-004	64,578	0	(64,578)	0.00%
Admin. Time Off Reimbursement	0-000-8197-005	80,729	0	(80,729)	0.00%
Travel Expenses Reimbursement	0-000-8197-006	2,534	0	(2,534)	0.00%
Total CFAA Revenue		590,108	250,000	(340,108)	(136.04%)
Mitigation Revenues					
Consolidated Mitigation Revenue	0-000-8267-000	401,205	300,000	(101,205)	(33.73%)
Consolidated Mitigation Interest	0-000-8264-007	53,853	35,000	(18,853)	(53.87%)

South Placer Fire District
Profit & Loss Statement - Detail
For the Twelve Months Ending Monday, June 30, 2025

	YTD	BUDGET	VARIANCE	REMAINING	%
Total Mitigation Revenue	455,058	335,000	(120,058)		(35.84%)
TOTAL OTHER REVENUES	1,045,166	585,000	(460,166)		(78.66%)
TOTAL REVENUES	18,432,913	17,721,814	(711,097)		(4.01%)
OPERATING EXPENSES					
SALARIES/BENEFITS					
Salaries & Wages	0-000-1002-000	6,567,103	6,800,000	232,897	3.42%
Sellback/Admin. & FF's	0-000-1004-000	119,712	100,000	(19,712)	(19.71%)
Reserve App FF	0-000-1005-000	0	20,000	20,000	100.00%
Board	0-000-1005-001	9,900	0	(9,900)	0.00%
Callback/Overtime-Firefighter	0-000-1006-000	1,519,428	1,400,000	(119,428)	(8.53%)
Comp For Absence/Illness	0-000-1007-000	20,601	27,500	6,899	25.09%
Out of Grade Pay	0-000-1008-000	517	3,000	2,483	82.75%
Other Payroll	0-000-1015-000	6,460	10,000	3,540	35.40%
Volunteer Length of Service Award	0-000-1016-000	1,000	1,000	0	0.00%
PERS Retirement	0-000-1300-000	1,173,886	1,152,411	(21,475)	(1.86%)
PERS Lump Sum Payment	0-000-1302-000	1,229,847	1,230,000	153	0.01%
Employer 457 Def. Comp. Match	0-000-1305-000	23,627	30,000	6,373	21.24%
Employment Taxes (FICA/Medicare/SUI)	0-000-1301-000	119,101	114,429	(4,672)	(4.08%)
Workmans Comp. Insurance	0-000-1315-000	618,676	700,000	81,324	11.62%
Agency Share Insurance	0-000-1550-000	956,643	1,242,312	285,669	22.99%
COP Debt Service	0-000-1552-000	0	400,000	400,000	100.00%
COP Debt - Principal	0-000-1552-001	185,000	0	(185,000)	0.00%
COP Debt Service - Interest	0-000-1552-002	218,403	0	(218,403)	0.00%
Labor Legal Fees	0-000-2010-000	9,568	40,000	30,432	76.08%
Uniform Allowance	0-000-2017-000	56,161	45,000	(11,161)	(24.80%)
Employees Assistance Program	0-000-2019-000	9,000	9,000	0	0.00%
CFAA Expenditures	0-000-1997-000	0	250,000	250,000	100.00%
Personnel Overtime Costs	0-000-1997-001	344,336	0	(344,336)	0.00%
Administration Costs	0-000-1997-002	64,578	0	(64,578)	0.00%
FICA & FASIS Costs	0-000-1997-003	6,847	0	(6,847)	0.00%
Admin. Time Off Costs	0-000-1997-005	80,729	0	(80,729)	0.00%
Travel Expense Costs	0-000-1997-006	2,382	0	(2,382)	0.00%
Total CFAA Expenditures		498,872	250,000	(248,871)	(99.55%)
TOTAL SALARIES/BENEFITS		13,343,505	13,574,652	231,147	1.70%

SERVICE & OPERATIONS

South Placer Fire District
Profit & Loss Statement - Detail
For the Twelve Months Ending Monday, June 30, 2025

		YTD	BUDGET	VARIANCE	REMAINING	%
Audit	0-000-2020-000	16,415	15,925	(490)		(3.08%)
Propane	0-000-2021-000	362	3,750	3,388		90.35%
Employee Physicals/DL/Wellness	0-000-2023-000	39,439	47,286	7,847		16.59%
ParamedicCert.EMT/CPR Classes	0-000-2024-000	4,637	9,538	4,901		51.38%
Ambulance Billing Services	0-000-2025-000	172,802	205,000	32,198		15.71%
Garbage	0-000-2026-000	12,109	12,500	391		3.12%
Gas & Electric	0-000-2027-000	0	67,000	67,000		100.00%
Stn 17 6900 Eureka Road	0-000-2027-001	14,750	0	(14,750)		0.00%
Stn 19 7070 Auburn Folsom Road	0-000-2027-003	17,487	0	(17,487)		0.00%
Stn 20 3505 Auburn Folsom Road	0-000-2027-005	983	0	(983)		0.00%
Stn 15 4650 East Rsvl. Parkway	0-000-2027-006	1,187	0	(1,187)		0.00%
Stn 16 5300 Olive Ranch	0-000-2027-016	16,430	0	(16,430)		0.00%
Stn 28 5840 Horseshoe Bar Rd	0-000-2027-028	8,102	0	(8,102)		0.00%
Stn 29	0-000-2027-029	4,509	0	(4,509)		0.00%
Insurance (FAIRA)	0-000-2028-000	171,461	171,461	1		0.00%
Memberships/Subscriptions	0-000-2030-000	19,123	25,713	6,590		25.63%
News Publications & Ads	0-000-2032-000	3,002	2,000	(1,002)		(50.10%)
Sewer	0-000-2035-000	1,211	7,000	5,789		82.70%
Telephone	0-000-2037-000	14,441	34,490	20,049		58.13%
Stn 17 6900 Eureka Road	0-000-2037-001	11,438	0	(11,438)		0.00%
Stn 19 7070 Auburn Folsom Road	0-000-2037-003	1,825	0	(1,825)		0.00%
Stn 20 3505 Auburn Folsom Road	0-000-2037-005	1,353	0	(1,353)		0.00%
Stn 15 4650 East Rsvl. Parkway	0-000-2037-006	1,273	0	(1,273)		0.00%
Stn 16 5300 Olive Ranch	0-000-2037-016	1,851	0	(1,851)		0.00%
Stn 28 5840 Horseshoe Bar Rd	0-000-2037-028	1,537	0	(1,537)		0.00%
Training Supplies	0-000-2038-000	488	25,000	24,512		98.05%
Business/Conference	0-000-2039-000	11,902	20,000	8,098		40.49%
Education/Training	0-000-2040-000	28,386	90,000	61,614		68.46%
Water	0-000-2041-000	0	17,500	17,500		100.00%
Water - Station #17	0-000-2041-001	1,686	0	(1,686)		0.00%
Water - Station #19	0-000-2041-003	2,654	0	(2,654)		0.00%
Water - Station #20	0-000-2041-005	1,560	0	(1,560)		0.00%
Water - Station #15	0-000-2041-006	4,950	0	(4,950)		0.00%
Water- Station #16	0-000-2041-016	3,952	0	(3,952)		0.00%
Water- Station #28	0-000-2041-028	2,124	0	(2,124)		0.00%
Laundry	0-000-2042-000	1,799	2,000	201		10.06%
Legal/Consulting Fees	0-000-2043-000	267,824	275,000	7,176		2.61%
Prevention Consulting Fees	2043-001	117,956	125,000	7,044		5.64%
Petty Cash Fund	0-000-2044-000	0	250	250		100.00%

South Placer Fire District
Profit & Loss Statement - Detail
For the Twelve Months Ending Monday, June 30, 2025

		YTD	BUDGET	VARIANCE	REMAINING	%
Pre-Employment Physicals/Background Inv.	0-000-2045-000	10,308	20,000	9,692		48.46%
Medical Waste Disposal	0-000-2046-000	1,834	4,000	2,166		54.15%
County Charges (Tax Collection Fees/LAFCO/Refunds)	0-000-2050-000	177,207	220,000	42,793		19.45%
Refund/Overcharges - Special Tax	0-000-2050-001	13,158	0	(13,158)		0.00%
LAFCO Fees	0-000-2050-002	16,873	0	(16,873)		0.00%
Direct Charge-Tax Collection Fee	0-000-2050-003	12,345	0	(12,345)		0.00%
Elections	0-000-2051-000	25,884	35,000	9,116		26.05%
Food/Drink-Incident Supplies	0-000-2053-000	5,588	7,500	1,912		25.49%
Safety Awards	0-000-2055-000	2,822	7,250	4,428		61.08%
Software Subscriptions	0-000-2056-000	120,753	151,808	31,055		20.46%
Cleaning/Maintenance Supplies	0-000-2120-000	9,624	17,000	7,376		43.39%
Computer Service & Maint.	0-000-2122-000	5,837	22,000	16,163		73.47%
Software Support	0-000-2122-001	9,915	0	(9,915)		0.00%
Fire Prevention Supplies	0-000-2123-000	250	14,050	13,800		98.22%
Prevention Misc Supplies	0-000-2123-001	7,707	0	(7,707)		0.00%
Fuel & Oil	0-000-2124-000	665	123,000	122,335		99.46%
Fuel-Station 17	0-000-2124-001	60,530	0	(60,530)		0.00%
Fuel -Station 19	0-000-2124-003	34,467	0	(34,467)		0.00%
Medical Supplies	0-000-2127-000	117,414	125,000	7,586		6.07%
Miscellaneous Supplies	0-000-2128-000	50	1,000	950		95.02%
Office Supplies/Computer	0-000-2129-000	2,955	8,500	5,545		65.24%
Oxygen	0-000-2130-000	7,478	8,250	772		9.35%
Postage/Shipping	0-000-2131-000	759	2,000	1,241		62.03%
Storage	0-000-2132-000	2,592	3,000	408		13.60%
Uniform Supplies	0-000-2133-000	9,550	14,000	4,450		31.79%
Misc. Firefighting Equip/Supplies	0-000-2135-000	15,333	19,775	4,442		22.46%
Radio Repair	0-000-2221-000	13,773	16,000	2,227		13.92%
Automotive Repairs/Supplies	0-000-2222-000	37,581	134,800	97,219		72.12%
08 Ford Super Crew 4X4	0-000-2222-014	772	0	(772)		0.00%
09 Ford BC Vehicle	0-000-2222-015	1,731	0	(1,731)		0.00%
14 Ford Expedition (LFPD)	0-000-2222-016	847	0	(847)		0.00%
16 Ford BC Duty Vehicle	0-000-2222-017	2,601	0	(2,601)		0.00%
2017 Ford F250XL	0-000-2222-021	7,171	0	(7,171)		0.00%
2024 Ford F150 Lightning	0-000-2222-022	2,669	0	(2,669)		0.00%
2020 Ford Expedition Max	0-000-2222-023	2,924	0	(2,924)		0.00%
1945 Ford Parade Truck (LFPD)	0-000-2222-102	536	0	(536)		0.00%
06 Ford F-550 Shop Truck	0-000-2222-209	3,398	0	(3,398)		0.00%
2002 Chevy	0-000-2222-401	348	0	(348)		0.00%

South Placer Fire District
Profit & Loss Statement - Detail
For the Twelve Months Ending Monday, June 30, 2025

		YTD	BUDGET	VARIANCE	REMAINING %
2012 F-350 Ambulance	0-000-2222-506	372	0	(372)	0.00%
2017 Ford E450 Medix Type III M20	0-000-2222-507	3,816	0	(3,816)	0.00%
2017 Ford E450 Medix Type III	0-000-2222-508	3,467	0	(3,467)	0.00%
2023 Ford F450 Demers Ambulance	0-000-2222-509	6,105	0	(6,105)	0.00%
07 Ford F-550 West Mark G16	0-000-2222-603	279	0	(279)	0.00%
07 Ford F-550 West Mark G15	0-000-2222-604	3,789	0	(3,789)	0.00%
Loomis Brush 28	0-000-2222-605	1,246	0	(1,246)	0.00%
07 Freightliner Hi Tech B17	0-000-2222-710	7,784	0	(7,784)	0.00%
2015 Freightliner/ BR17	0-000-2222-711	339	0	(339)	0.00%
2012 Pierce International Br28	0-000-2222-713	3,011	0	(3,011)	0.00%
01 Westates Pumper OES 266 Engine	0-000-2222-812	1,428	0	(1,428)	0.00%
05 Spartan Hi Tech E16	0-000-2222-813	19,737	0	(19,737)	0.00%
05 Spartan Hi Tech E15	0-000-2222-814	1,583	0	(1,583)	0.00%
13 HME OES 380	0-000-2222-815	2,736	0	(2,736)	0.00%
2004 Spartan HiTec	0-000-2222-818	3,786	0	(3,786)	0.00%
2018 Pierce FT E18	0-000-2222-828	4,349	0	(4,349)	0.00%
2022 Pierce - 829	0-000-2222-829	6,035	0	(6,035)	0.00%
2022 Pierce - 830	0-000-2222-830	168	0	(168)	0.00%
2024 Freightliner Water Tanker	0-000-2222-901	4,639	0	(4,639)	0.00%
Facilities Maintenance	0-000-2225-000	2,720	98,100	95,380	97.23%
Stn 17 6900 Eureka Road	0-000-2225-001	17,600	0	(17,600)	0.00%
Stn 19 7070 Auburn Folsom Road	0-000-2225-003	20,760	0	(20,760)	0.00%
Stn 20 3505 Auburn Folsom Road	0-000-2225-005	29,743	0	(29,743)	0.00%
Stn 15 4650 East Roseville Parkway	0-000-2225-006	6,264	0	(6,264)	0.00%
Stn 16 5300 Olive Ranch Road	0-000-2225-016	9,700	0	(9,700)	0.00%
Stn 28 5840 Horseshoe Bar Rd	0-000-2225-028	9,279	0	(9,279)	0.00%
SCBA (maint/supplies/fit testing)	0-000-2226-000	19,546	13,640	(5,906)	(43.30%)
Equipment Service Maintenance	0-000-2227-000	13,947	33,585	19,638	58.47%
Turnout Clothing Maint.	0-000-2228-000	18,752	19,762	1,010	5.11%
Out Source Printing	0-000-2523-000	1,410	1,320	(90)	(6.84%)
Bad Debt Expense Ambulance	0-000-4521-010	109,396	200,000	90,604	45.30%
TOTAL SERVICE & OPERATIONS		2,063,043	2,476,753	413,710	16.70%
FIXED ASSETS					
Facilities	0-000-4456-000	16,307	19,758	3,451	17.47%
Firefighting Equipment	0-000-4462-000	38,372	0	(38,372)	0.00%
Hose /Appliances	0-000-4462-002	2,038	7,500	5,462	72.83%
Wildland Gear/Equipment	0-000-4462-004	3,395	4,000	605	15.12%
Protective Clothing/Turnout Clothing	0-000-4462-007	22,372	68,400	46,028	67.29%

South Placer Fire District
Profit & Loss Statement - Detail
For the Twelve Months Ending Monday, June 30, 2025

		YTD	BUDGET	VARIANCE	REMAINING %
EMS Equipment	0-000-4464-000	0	15,000	15,000	100.00%
Office and Communications Equipment	0-000-4465-000	3,057	0	(3,057)	0.00%
Network Cards, Workstation Upgrade	0-000-4465-020	0	2,500	2,500	100.00%
Station IT	0-000-4465-028	7,214	9,900	2,686	27.13%
Vehicle IT	0-000-4465-029	99	2,500	2,401	96.05%
Replacement Switches	0-000-4465-031	4,907	3,500	(1,407)	(40.19%)
Radio Equipment	0-000-4469-005	0	15,000	15,000	100.00%
Cummins/Software and Cables	0-000-4470-007	3,131	5,500	2,369	43.08%
Miscellaneous Shop Equipment	0-000-4470-010	0	7,000	7,000	100.00%
Pump Testing Equipment	0-000-4470-018	0	15,000	15,000	100.00%
Fuel Tank	0-000-4470-019	0	30,000	30,000	100.00%
Training/Operations Equipment	0-000-4472-000	6,153	1,452	(4,701)	(323.79%)
Fitness Equipment	0-000-4474-000	8,987	10,000	1,013	10.13%
Rescue Equipment	0-000-4475-000	0	1,928	1,928	100.00%
Apparatus Up-Grade	0-000-4476-000	1,010	0	(1,010)	0.00%
LED Lightbar BR 19 & Reserve Engine	0-000-4476-022	0	40,000	40,000	100.00%
TOTAL FIXED ASSETS		117,042	258,938	141,897	54.80%
CAPITAL EXPENDITURES					
Medic 16B Replacement	0-000-4510-018	190,157	185,000	(5,157)	(2.79%)
Station 19 Roofing	0-000-4512-022	60,273	55,000	(5,273)	(9.59%)
St. 18 Concrete/Landscaping	0-000-4512-034	25,893	25,893	0	0.00%
Solar - 4 Stations	0-000-4512-049	124,450	121,000	(3,450)	(2.85%)
TOTAL CAPITAL EXPENDITURES		400,773	386,893	(13,880)	(3.59%)
CONSOLIDATED MITIGATION EXPENDITURES					
Portable Radios	0-000-4523-017	445,357	450,000	4,643	1.03%
Type 1 Engine PNC Equipment Finance	0-000-4523-021	146,158	155,000	8,842	5.70%
Tablet Command	0-000-4523-054	3,205	0	(3,205)	0.00%
ISRAM Ambulance	0-000-4523-059	380,553	425,000	44,447	10.46%
EMS Chief Vehicle	0-000-4523-060	71,408	100,000	28,592	28.59%
Compressor	0-000-4523-061	0	125,000	125,000	100.00%
TOTALCONSOLITED MITIGATION EXPENDITURES		1,046,681	1,255,000	208,319	16.60%
TOTAL OPERATING EXPENSES		16,971,044	17,952,236	981,192	5.47%
EXCESS OF REVENUE/EXPENDITURES		1,461,869	(230,422)	(1,692,289)	734.43%

South Placer Fire District
Profit & Loss Statement - Detail
For the Twelve Months Ending Monday, June 30, 2025

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
BEGINNING FUND BALANCE		5,481,563	5,481,563	0	0.00%
ENDING FUND BALANCE		<u>6,943,432</u>	<u>5,251,141</u>	<u>(1,692,289)</u>	<u>(32.23%)</u>
 COMPONENTS OF FUND BALANCE					
Ending FB Consolidated Mit. Reserve	0-000-0565-000	0	(689,976)	(689,976)	100.00%
Ending FB Unres/Undes	0-000-0554-000	0	(2,820,639)	(2,820,639)	100.00%
Ending FB Res for Imprest Cash	0-000-0555-000	0	(250)	(250)	100.00%
Ending FB Designated for F/A Acq	0-000-0556-000	0	(501,705)	(501,705)	100.00%
Ending FB Facilities	0-000-0557-000	0	(316,487)	(316,487)	100.00%
Ending FB Unassigned Major Equipment	0-000-0558-000	0	(207,627)	(207,627)	100.00%
Ending FB Contingent Reserve	0-000-0559-000	0	(714,457)	(714,457)	100.00%
		<u>0</u>	<u>(5,251,141)</u>	<u>(5,251,141)</u>	<u>100.00%</u>

**SOUTH PLACER
FIRE DISTRICT**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

June 30, 2025

ROBERT W. JOHNSON
Certified Public Accountant



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

November 17, 2025

To the Board of Directors
South Placer Fire District
Granite Bay, California

In planning and performing our audit of the financial statements of the governmental activities and the major fund of South Placer Fire District as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered South Placer Fire District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We have enclosed other recommendations for your consideration.

This communication is intended solely for the information and use of management, Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation
Citrus Heights, California
November 17, 2025

1. Comparison of Operational Results – Government-wide:

	<u>2025</u>	<u>2024</u>	<u>Favorable (Unfavorable) Variance</u>
Program revenues	\$ 4,388,845	\$ 3,095,022	\$ 1,293,823
General revenues	<u>14,044,068</u>	<u>13,475,403</u>	<u>568,665</u>
Total revenues	18,432,913	16,570,425	1,862,488
Expenses	<u>18,622,100</u>	<u>17,095,392</u>	<u>(1,526,708)</u>
Net income/(loss)	\$(<u>189,187</u>)	\$(<u>524,967</u>)	\$ <u>335,780</u>
Cash	\$ <u>7,614,163</u>	\$ <u>6,100,418</u>	\$ <u>1,513,745</u>
Net pension liability	<u>\$16,837,699</u>	<u>\$17,231,982</u>	\$ <u>394,283</u>
Deferred outflows – pension and OPEB	<u>\$ 7,804,810</u>	<u>\$10,300,862</u>	<u>\$(2,496,052)</u>
Net OPEB liability	<u>\$ 4,376,756</u>	<u>\$ 3,877,270</u>	<u>\$(499,486)</u>
Deferred inflows – pension and OPEB	<u>\$ 1,446,521</u>	<u>\$ 2,246,954</u>	\$ <u>800,433</u>

Observations:

Government-wide financial statements present capital assets and depreciation, long-term debt, including net pension and net OPEB liabilities. Noteworthy items are as follows:

9% increase in expenses (government-wide financial statements refer to “expenses” rather than “expenditures” in fund financial statements).

The District’s revenues increased by 11%.

**SOUTH PLACER
FIRE DISTRICT**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended June 30, 2025**

ROBERT W. JOHNSON
Certified Public Accountant

CONTENTS

	<u>Pages</u>
Financial Section:	
Independent Auditor's Report	1-3
Basic Financial Statements:	
Statement of Net Position and Governmental Fund Balance Sheet	4-5
Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balances	6-7
Statement of Revenues and Expenditures - Compared to Budget	8-10
Notes to Financial Statements	11-35
Required Supplementary Information:	
Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date	37
Schedule of Contributions for Pensions	38
Schedule of Contributions for OPEB	39
Schedule of Changes in Net OPEB Liability and Related Ratios	40

SOUTH PLACER FIRE DISTRICT
PRINCIPAL OFFICIALS
June 30, 2025

Board of Directors:

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

Operations:

Mark Duerr	Fire Chief
Matt Feeley	Deputy Fire Chief (retired 8/7/25)
Darin Snedeker	Deputy Fire Chief (started 8/25)
Katherine Medeiros	Business Manager
Katrina Hoop	Fire Inspector/Admin. Asst.
Barbara Leak	District Secretary
James Magnuson	Division Chief/EMS & Safety
Jeff Ingolia	Fire Marshal
Kelly Moretti	Battalion Chief (retired 6/28/25)
Brian Midtlyng	Battalion Chief
Matt VanVoltinburg	Battalion Chief



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
South Placer Fire District
Granite Bay, California

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of South Placer Fire District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of South Placer Fire District as of June 30, 2025, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and State Regulations governing Special Districts.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of South Placer Fire District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about South Placer Fire District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of South Placer Fire District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about South Placer Fire District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Management has omitted the Management's Discussion and Analysis. Our opinions on the basic financial statements are not affected by this missing information. We have applied certain limited procedures to the other required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California

November 17, 2025

SOUTH PLACER FIRE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
June 30, 2025

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS AND DEFERRED OUTFLOWS			
Cash and investments (Note 3)	\$7,614,163	\$ -	\$ 7,614,163
Accounts receivable (Note 4)	543,067	-	543,067
Prepaid expenses	7,644	-	7,644
Capital assets (Note 5)	-	19,905,547	19,905,547
Less, accumulated depreciation	<u>-</u>	<u>(8,370,025)</u>	<u>(8,370,025)</u>
Total assets	8,164,874	11,535,522	19,700,396
Deferred outflows (Notes 9 and 10):			
Pension related amounts	-	6,594,806	6,594,806
OPEB related amounts	<u>-</u>	<u>1,210,004</u>	<u>1,210,004</u>
Total assets and deferred outflows	<u>\$8,164,874</u>	<u>\$19,340,332</u>	<u>\$27,505,206</u>
LIABILITIES, DEFERRED INFLOWS AND NET POSITION			
Accounts payable	\$ 409,418	\$ -	\$ 409,418
Accrued salaries and benefits	442,405	-	442,405
Compensated absences	369,629	-	369,629
Long-term debt (Note 6)	-	4,308,729	4,308,729
Net pension liability (Note 9)	-	16,837,699	16,837,699
Net OPEB liability (Note 10)	<u>-</u>	<u>4,376,756</u>	<u>4,376,756</u>
Total liabilities	1,221,452	25,523,184	26,744,636
Deferred inflows (Notes 9 and 10):			
Pension related amounts	-	1,296,628	1,296,628
OPEB related amounts	<u>-</u>	<u>149,893</u>	<u>149,893</u>

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET,
continued
June 30, 2025

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
FUND BALANCES/NET POSITION			
Fund balances (Note 8):			
Restricted (Note 7)	\$ 961,269	\$(961,269)	\$ -
Committed	1,656,526	(1,656,526)	-
Unassigned	<u>4,325,627</u>	<u>(4,325,627)</u>	<u>-</u>
Total fund balances	<u>6,943,422</u>	<u>(6,943,422)</u>	<u>-</u>
Total liabilities, deferred inflows and fund balances	<u>\$8,164,874</u>		
Net position (Note 8):			
Net investment in capital assets		\$ 11,391,793	\$ 11,391,793
Restricted		961,269	961,269
Unrestricted		<u>(13,039,013)</u>	<u>(13,039,013)</u>
Total net position/(deficiency)		<u>\$(685,951)</u>	<u>\$(685,951)</u>

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
for the year ended June 30, 2025

	General Fund	Adjustments	Statement of Activities
Program expenditures/expenses:			
Public protection	\$15,491,687	\$ 1,901,108	\$17,392,795
Support services	510,900	-	510,900
Debt service	326,341	(326,341)	-
Capital outlay	642,118	(642,118)	-
Depreciation	-	718,405	718,405
	<u>16,971,046</u>	<u>1,651,054</u>	<u>18,622,100</u>
Total program expenditures/expenses			
Program revenues:			
Ambulance services (Note 4)	2,228,279	-	2,228,279
Other misc. and GEMT	89,070	-	89,070
Fees and cost recovery	423,657	-	423,657
CFAA revenues	590,108	-	590,108
Grant revenue	1,057,731	-	1,057,731
	<u>4,388,845</u>	<u>-</u>	<u>4,388,845</u>
Total program revenues			
General revenues:			
Tax revenue	10,771,694	-	10,771,694
Special tax	1,315,844	-	1,315,844
Loomis assessment	1,233,083	-	1,233,083
Mitigation fees	401,205	-	401,205
Cellular tower lease	111,769	-	111,769
Interest income	206,522	-	206,522
Other	3,951	-	3,951
	<u>14,044,068</u>	<u>-</u>	<u>14,044,068</u>
Total general revenues			
Excess of revenues (expenditures)/ changes in net position	<u>1,461,867</u>	<u>(1,651,054)</u>	<u>(189,187)</u>

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
 STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES, continued
 for the year ended June 30, 2025

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Fund balances/net position (deficit):			
Beginning of year	\$ <u>5,481,555</u>	\$(<u>5,978,319</u>)	\$(<u>496,764</u>)
End of year	\$ <u>6,943,422</u>	\$(<u>7,629,373</u>)	\$(<u>685,951</u>)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
for the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Taxes revenue	\$10,791,039	\$10,771,694	\$(19,345)
Special tax	1,307,478	1,315,844	8,366
Ambulance service (Note 4)	2,100,000	2,228,279	128,279
Interest income	84,600	206,522	121,922
Mitigation fees	300,000	401,205	101,205
Grant Revenue	1,026,000	1,057,731	31,731
Other misc. and GEMT	205,000	89,070	(115,930)
Fees and cost recovery	350,000	423,657	73,657
Cellular tower lease	106,000	111,769	5,769
Loomis assessment	1,194,097	1,233,083	38,986
CFAA revenues	250,000	590,108	340,108
Other	<u>7,600</u>	<u>3,951</u>	<u>(3,649)</u>
 Total revenues	 <u>17,721,814</u>	 <u>18,432,913</u>	 <u>711,099</u>
Expenditures:			
Salaries and wages	6,861,499	6,605,581	255,918
Sellback (Admin.)	100,000	119,712	(19,712)
Callback/overtime	1,400,000	1,519,428	(119,428)
PERS retirement	2,382,411	2,403,733	(21,322)
Employer 457 Def. Comp Match	30,000	23,627	6,373
Payroll taxes	114,429	119,101	(4,672)
Workers comp.	700,000	618,676	81,324
Agency share insurance	1,242,312	956,643	285,669
Labor legal	40,000	9,568	30,432
Uniform/cell allowance	45,000	56,161	(11,161)
Employee assistance program	9,000	9,000	-
CFAA expenditures	250,000	498,872	(248,872)

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES, continued
COMPARED TO BUDGET
for the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Expenditures, continued:			
Audit	\$ 15,925	\$ 16,415	\$(490)
Propane	3,750	362	3,388
Employee physicals	47,286	39,439	7,847
COP bond payments	400,000	403,403	(3,403)
Storage	3,000	2,592	408
Paramedic/EMT cert. classes	9,538	4,637	4,901
Ambulance billing service	205,000	172,802	32,198
Garbage	12,500	12,109	391
Gas & electric	67,000	63,448	3,552
Insurance (FAIRA)	171,461	171,461	-
Memberships & subs.	25,713	19,123	6,590
News publications	2,000	3,002	(1,002)
Sewer	7,000	1,211	5,789
Telephone	34,490	33,718	772
Training supplies	25,000	488	24,512
Business & conference	20,000	11,902	8,098
Education & training	90,000	28,386	61,614
Water	17,500	16,926	574
Laundry	2,000	1,799	201
Legal & consulting	275,000	267,824	7,176
Prevention consulting fees	125,000	117,956	7,044
Petty cash fund	250	-	250
Pre-employment testing	20,000	10,308	9,692
Medical waste disposal	4,000	1,834	2,166
County charges	220,000	219,583	417
Elections	35,000	25,884	9,116
Incident supplies	7,500	5,588	1,912
Awards & recognition	7,250	2,822	4,428
Software subscriptions	151,808	120,753	31,055
Cleaning supplies	17,000	9,624	7,376
Computer service	22,000	15,752	6,248

(continued)

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES, continued
COMPARED TO BUDGET
for the year ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Expenditures, continued:			
Fire prevention supplies	\$ 14,050	\$ 7,957	\$ 6,093
Fuel & oil	123,000	95,662	27,338
Medical supplies	125,000	117,414	7,586
Miscellaneous	1,000	50	950
Office supplies	8,500	2,955	5,545
Oxygen	8,250	7,478	772
Postage	2,000	759	1,241
Uniform supplies	14,000	9,550	4,450
Firefighting supplies	19,775	15,333	4,442
Radio/Firecom repairs	16,000	13,773	2,227
Automotive repairs	134,800	135,249	(449)
Facilities maintenance	98,100	96,066	2,034
SCBA & compressor mtce.	13,640	19,546	(5,906)
Equipment Service Maintenance	33,585	13,947	19,638
Turnout clothing mtce.	19,762	18,752	1,010
Outside services	1,320	1,410	(90)
Bad debt provision	200,000	109,396	90,604
Mitigation capital expenditures	1,255,000	1,046,681	208,319
Fixed assets-minor	258,938	117,042	141,896
Capital expenditures	470,893	400,773	70,120
Contingency	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>18,036,235</u>	 <u>16,971,046</u>	 <u>1,065,189</u>
 Excess of revenues/ (expenditures)	 <u>\$(314,421)</u>	 <u>\$ 1,461,867</u>	 <u>\$ 1,776,288</u>

See notes to financial statements

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2025

1. Organization:

South Placer Fire District (the “District”) was formed in 1952. The District serves Granite Bay, Loomis, Folsom Lake State Recreation Area, and portions of Penryn and Newcastle. The South Placer Fire District is an all-hazard response agency answering residential, commercial, and wildland fire alarms, emergency medical requests, including paramedic ambulance transport services, as well as general and technical rescue. The District also provides outreach, education, and prevention services through the Fire Marshall’s office to actively reduce risk to the community.

The District is a special district funded primarily by property tax, a special tax, and the District’s ability to generate revenue by providing ambulance service and contracting for other services. The District is governed by a seven-member board that provides oversight and direction to an organization of professional, apprentice, and volunteer employees operating out of five staffed stations. These stations are strategically located throughout the unincorporated areas of Southern Placer County and the Town of Loomis.

The mission of the South Placer Fire Protection District is to provide exceptional customer service to our community, and the men and the women of the District are privileged and proud to serve.

2. Summary of Significant Accounting Policies:

The basic financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District’s significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes and

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

assessments, grants, and donations. Under the accrual basis, revenue from property taxes and assessments are recognized in the fiscal year for which they are levied. Revenues from grants, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes and assessments, interest, grants, and charges for services are accrued when their receipt occurs within thirty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

The District has combined the statements of net position and the statement of activities, with the balance sheet and the statement of revenues, expenditures, and changes in fund balances, into two statements, the statement of net position and governmental funds balance sheet and the statement of activities and governmental fund revenues, expenditures, and changes in fund balances, for simplicity.

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary activities of the District. These statements include the financial activities of the overall District.

The statement of activities present direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program, and are clearly identifiable to a particular function. Program revenues include 1) charges for services and 2) grant and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

Fund Financial Statements

The fund financial statements, governmental funds balance sheet and governmental fund revenues, expenditures, budgetary comparison, and changes in fund balances, provide information about the District's funds, which include only governmental funds.

The District reports a General Fund that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The financial transactions of the District are reported in an individual fund in the fund financial statements. The fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

Community Facilities District

South Placer Fire District Community Facilities District No. 1 was established in 2024, under the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code. The Board of Directors of South Placer Fire District is the legislative body for the Community Facilities District (CFD). The Special Tax of the CFD will relate to the protection of lives and property necessitated by development or planned development. The CFD qualifies as a blended component unit, as such, any CFD activity will be blended with the District's governmental activities.

Investments

The District maintains cash balances with the Treasurer of Placer County in interest-bearing pooled investment accounts. Investments are reported at fair value.

Ambulance Accounts Receivable

Ambulance accounts receivable is stated at the amount the EMS Billing Service expects to collect from outstanding balances at year end. Balances that are still outstanding after use of reasonable collection efforts are written off through a 30% charge to the valuation allowance and a credit to ambulance accounts receivable.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Compensated Absences

Vested or accumulated vacation time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability. Sick pay is not vested.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final balanced budget for each fiscal year.

Revenue Recognition

The District receives revenues for performing emergency medical and ambulatory services to District residents. The District's policy for recognizing these revenues is billing and recording revenues as services are performed. Patient service revenues (ambulance revenues) are reported net of provisions for contractual allowances in the government-wide and fund financial statements.

Property Taxes

The District receives property taxes from the County of Placer, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secure property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS' Financial Office.

Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows and outflows of resources and amortized as a component of pension expense.

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the trustee for the plan. For this purpose, the OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future reporting period and will not be recognized as an outflow of resources (expense) until that future time.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future reporting period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Net Position

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

2. Summary of Significant Accounting Policies (continued):

Fund Balance

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed – includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District’s Board of Directors.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

GASB Statement No. 87, Leases

In June 2017, GASB issued Statement No. 87, to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

The District is a lessor on various cellular tower leases with annual rental income totaling approximately \$100,000.

District concluded that such leases do not meet the criteria as to specificity of lease terms to require the implementation of GASB No. 87. Had it been applicable, the implementation of the leasing standard would have required the District to recognize leases receivable and deferred inflows of resources on the June 30, 2025 financial statements.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

3. Cash and Investments:

Cash and investments as of June 30, 2025 consisted of the following:

	Balance June 30 <u>2025</u>
Imprest cash	\$ 250
Cash with County – general	6,652,644
– mitigation	<u>961,269</u>
	<u>\$7,614,163</u>

Cash and investments are classified as follows:

Unrestricted	\$6,652,894
Restricted	<u>961,269</u>
	<u>\$7,614,163</u>

The District maintains its funds in the County of Placer Pooled Investment Fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated monthly. The Placer County Pooled Investment Fund is a pooled investment fund program governed by the County which monitors and reviews the management of public funds maintained in the investment pool in accordance with the County investment policy and California Government Code Section 53648 et. seq. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County’s financial statements.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

4. Accounts Receivable:

The District is under contract with a private EMS Billing Service to provide patient care reporting and ambulance billing. Accounts receivable at June 30, 2025 consist of:

Ambulance receivables	\$ 741,836
Deduct, allowance for bad debts	<u>222,551</u>
Net ambulance accounts receivable	519,285
Add, interest receivable (County)	<u>23,782</u>
	<u>\$ 543,067</u>

Ambulance revenues are analyzed as follows:

Gross revenues	\$ 5,967,139
Deduct, contractual and other adjustments	<u>3,738,860</u>
Net revenues	<u>\$ 2,228,279</u>

5. Capital Assets:

Changes in capital assets for the year ended June 30, 2025 are as follows:

	<u>Balance, Beginning of year</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance, end of year</u>
Land	\$ 379,248	\$ -	\$ -	\$ 379,248
Buildings	9,266,374	-	-	9,266,374
Equipment	2,256,368	-	-	2,256,368
Apparatus	<u>7,647,785</u>	<u>642,118</u>	<u>286,346</u>	<u>8,003,557</u>
	<u>\$19,549,775</u>	<u>\$ 642,118</u>	<u>\$ 286,346</u>	<u>\$19,905,547</u>

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

6. Long-Term Debt:

Long-term debt activities for the year ended June 30, 2025 consist of:

	<u>Balance</u> <u>July 1,</u> <u>2024</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Balance</u> <u>June 30,</u> <u>2025</u>	<u>Principal</u> <u>Due Within</u> <u>One Year</u>	<u>Interest</u> <u>Due Within</u> <u>One Year</u>
2015 Certificates of Participation	\$4,350,000	\$ -	\$ 185,000	\$4,165,000	\$ 205,000	\$ 210,725
Two Pierce Enforcers	<u>285,070</u>	<u>-</u>	<u>141,341</u>	<u>143,729</u>	<u>143,729</u>	<u>2,429</u>
	<u>\$4,635,070</u>	<u>\$ -</u>	<u>\$ 326,341</u>	<u>\$4,308,729</u>	<u>\$ 348,729</u>	<u>\$ 213,154</u>

Certificates of Participation:

In 2015, the District issued \$5,375,000 of Certificates of Participation (Certificates) with an interest rate of 5.25%. These 2015 Certificates were issued to pay the District's outstanding side fund obligation to California Public Employees' Retirement System (CalPERS) with respect to its Safety and Miscellaneous Plans. The Certificates also paid on the District's unfunded actuarial pre-2013 Safety and Miscellaneous Fund liabilities to CalPERS. Annual principal payments ranging from \$70,000 to \$490,000 are due on June 1 through June 1, 2037 and semi-annual interest payments are due on December 1 and June 1 through June 2037.

Equipment Financing:

In 2021, the District purchased two Pierce Enforcer Type 1 Pumpers. The five year purchase agreement with PNC Equipment Financing requires an annual payment of \$146,158 including an interest rate of 1.445% through January 2026. The loan is collateralized by the two Pierce Enforcers.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

6. Long-Term Debt, continued:

The future annual maturities of all long-term borrowings as of June 30, 2025 are as follows:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 348,729	\$ 213,154	\$ 561,883
2027	230,000	201,244	431,244
2028	250,000	190,606	440,606
2029	275,000	179,044	454,044
2030	310,000	166,325	476,325
2031-2035	1,940,000	570,675	2,510,675
2036-2040	<u>955,000</u>	<u>75,863</u>	<u>1,030,863</u>
	<u>\$4,308,729</u>	<u>\$1,596,911</u>	<u>\$ 5,905,640</u>

7. Mitigation Fees:

Activities of the mitigation reserve for 2024-25 follows:

Balance, 7/1/24		\$ 1,609,976
Add, mitigation fees	\$ 401,205	
interest income	<u>55,456</u>	
	456,661	
Deduct, provided for capital items	<u>1,105,368</u>	
		<u>(648,707)</u>
Balance, 6/30/25		\$ <u>961,269</u>
Cash on hand:		
County		\$ <u>961,269</u>

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

8. Equity:

General Fund:

Restricted for:

Mitigation reserve		\$ 961,269
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Committed for:

Imprest cash reserve	\$ 250		
Facilities reserve	316,487		
Apparatus reserve	501,705		
Major equipment reserve	123,627		
Contingency reserve	714,457		
		1,656,526	

Unassigned	4,325,627
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\$ 6,943,422

Statement of Net Position/Deficiency:

Net investment in capital assets	\$ 11,391,793
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Restricted:

Mitigation reserve	961,269
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Unrestricted:

Board designated:

Imprest cash reserve	\$ 250
Facilities reserve	316,487
Apparatus reserve	501,705
Major equipment reserve	123,627
Contingency reserve	714,457
	1,656,526

Undesignated	(14,695,539)
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(13,039,013)

\$ (685,951)

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

9. Defined Benefit Retirement Plan:

A. General Information About the Pension Plan

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. The District participates in the miscellaneous 3% at age 55 risk pool (safety) and 3.0% at age 60 risk pool (miscellaneous). Effective on January 1, 2013, in accordance with Public Employees' Pension Reform Act (PEPRA), new employees who meet the definition of new member of CalPERS will have benefit formulas calculated as (safety) 2.7% at age 57 and (miscellaneous) 2% at age 62.

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS require agencies with less than 100 active members in the plan to participate in the risk pool. All District permanent employees are eligible to participate in the System. Benefits vest after five years of service. Pre-PEPRA (December 31, 2012 and earlier hires) District employees who retire at age 50 to 55 and with over 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.40 to 3.00 percent of their average salary (safety) during their last highest year of employment and 2.00 to 2.50 percent (miscellaneous). Employees hired on or after January 1, 2013 use last highest three years of employment to determine retirement benefit.

A menu of benefits provision as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

Covered employees are required by statute to contribute 9 to 11.5% percent (safety) and 6.25 to 8 percent (miscellaneous) of their salary to the plan after a formula to coordinate with Social Security. The District is required by the same statute to contribute the remaining amounts necessary to pay benefits when due; however, the employees paid all employees' share. The District is required to contribute at an actuarially determined rate.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

9. Defined Benefit Retirement Plan, continued:

Benefits Provided, continued

The contribution requirements of the plan members and the District are established and may be amended by CalPERS.

In 2015, the District contributed an additional \$5,039,967 to pay the 6/30/15 Side Fund and Share of Pre-2013 Pool UAL. The contribution was funded by the issuance of Certificates of Participation.

The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

	<u>Safety</u>	<u>Miscellaneous</u>	<u>PEPRA Safety Plan</u>	<u>PEPRA Miscellaneous</u>
Benefit formula	3% at 55	3% at 60	2.7% at 57	2.0% at 62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50 to 55+	50 to 60+	50-57+	52+
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 3.0%	2-2.7%	1-2.5%
Required employee contribution rates	9%	8%	13.75%	7.75%
Required employer contribution rates	24.33%	17.33%	13.76%	7.87%
Employee Contributions after cost sharing	12%	11%	N/A	N/A
Employer Contributions after cost sharing	21.33%	14.33%	N/A	N/A

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

9. Defined Benefit Retirement Plan, continued:

Contributions, continued –

For the year ended June 30, 2025, District’s contributions to the Plan were as follows:

	<u>Safety & Miscellaneous</u>
Contributions – employer	\$ <u>2,396,191</u>

B. *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions:*

As of June 30, 2025, the District reported net pension liability for its proportionate share of the net pension liability as follows:

Net pension liability	\$ <u>16,837,699</u>
-----------------------	----------------------

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 For the year ended June 30, 2025

9. Defined Benefit Retirement Plan, continued:

B. *Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions:*

The District's proportionate share of the net pension liability for the Plan as of June 30, 2024 was as follows:

	Miscellaneous Plan
Proportion – June 30, 2023	0.0221%
Proportion – June 30, 2024	<u>0.0224%</u>
Change – Increase/(Decrease)	<u>-0.0003%</u>
	Safety Plan
Proportion – June 30, 2023	0.2158%
Proportion – June 30, 2024	<u>0.2161%</u>
Change – Increase/(Decrease)	<u>-0.0003%</u>

For the year ended June 30, 2025, the District recognized pension expense of \$3,911,675.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

9. Defined Benefit Retirement Plan, continued:

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions:

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 499,530	\$ -
Diff. between expected and actual experience	1,655,620	-
Net diff. between projected and actual earnings on pension plan investments	1,007,703	-
Changes in proportion and differences between District contributions and proportionate share of employer contributions	1,035,762	1,296,628
District contributions subsequent to the measurement date	<u>2,396,191</u>	<u>-</u>
	<u>\$6,594,806</u>	<u>\$ 1,296,628</u>

\$2,396,191 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2026. Other following amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	<u>Annual Amortization</u>
2026	\$ 1,102,899
2027	2,224,508
2028	(73,444)
2029	(351,976)
Thereafter	-

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

9. Defined Benefit Retirement Plan, continued:

Actuarial Assumptions – The total pension liabilities in the June 30, 2024 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount rate	6.90%
Inflation	2.5%
Payroll Growth	3.0%
Projected Salary Increase	3.3%-14.2%
Investment Rate of Return	6.90%, net of investment expense including inflation
Mortality	2021 CalPERS mortality table, with adjustments for mortality improvements using Scale MP-2020

Discount Rate – The discount rate used to measure the total pension liability was 6.90% for each Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

9. Defined Benefit Retirement Plan, continued:

Long-Term Expected Rate of Return:

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The expected real rates of return by asset class are as follows:

Asset Class	Assumed Asset Allocation	Real Return Years 1-10 ^{1,2}
Global equity – cap-weighted	30.00%	4.54%
Global equity – non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

¹An expected inflation of 2.30% used for this period.

²Figures are based on the 2021-22 Asset Liability Management study.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

9. Defined Benefit Retirement Plan, continued:

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	5.9%
Net Pension Liability	\$29,266,742
Current Discount Rate	6.9%
Net Pension Liability	\$16,837,699
1% Decrease	7.9%
Net Pension Liability	\$ 6,668,606

10. Other Post-Employment Benefits (OPEB):

Plan Description

The District provides post-employment health care benefits to eligible retirees and their eligible dependents who retire from the District at age 50 with at least five years of service, or become fully disabled while working. The District participates in the CalPERS Medical Program and retirees may enroll in one of the medical plans offered by CalPERS. Benefits continue throughout the lifetime of the retiring employee and his/her spouse, or registered domestic partner. The District will pay the full amount of the CalPERS medical premium for the retiree and spouse, but not to exceed \$858.08 per month.

Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2024.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

10. Other Postemployment Benefits (OPEB), continued:

Actuarial Assumptions

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation:	2.75%
Salary increases:	3.0%, including inflation
Investment rate of return:	5.51% per year
Healthcare cost trend rates:	CalPERS medical premiums assumed to increase 5.25% each year
Measurement date:	June 30, 2024

Mortality rates were taken from the 2021 CalPERS valuation.

Discount Rate

The discount rate was taken to be equal to the long-term expected rate of return on OPEB plan investments, 5.51%, because a projection of cash flows showed that the invested assets would be sufficient to make all projected benefit payments to current and former employees.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

10. Other Postemployment Benefits “OPEB”, continued:

Change in Net OPEB Liability as of June 30, 2024

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balance at June 30, 2023	\$5,329,686	\$1,452,416	\$3,877,270
Changes recognized for the measurement period:			
Service cost	153,491	-	153,491
Interest	319,195	-	319,195
Differences between actual and expected experience	-	-	-
Assumption changes	467,976	-	467,976
Employer contributions	-	279,049	(279,049)
Net investment income	-	162,127	(162,127)
Benefits payments	(279,049)	(279,049)	-
Net changes during July 1, 2023 to June 30, 2024	<u>661,613</u>	<u>162,127</u>	<u>499,486</u>
Balance at June 30, 2024 (Measurement Date)	<u>\$5,991,299</u>	<u>\$1,614,543</u>	<u>\$4,376,756</u>

Sensitivity of the Net OPEB liability to changes in the discount rate

The following presents the net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation:

	<u>Discount Rate 1% Lower 4.51%</u>	<u>Valuation Discount Rate 5.51%</u>	<u>Discount Rate 1% Higher 6.51%</u>
Net OPEB liability, June 30, 2024	\$5,244,762	\$4,376,756	\$3,670,802

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

10. Other Postemployment Benefits “OPEB”, continued:

Sensitivity of the Net OPEB liability to changes in healthcare cost trend rates

The following presents the total OPEB liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation:

	1% Decrease <u>4.25%</u>	Assumed Rate <u>5.25%</u>	1% Increase <u>6.25%</u>
Net OPEB liability, June 30, 2024	<u>\$4,273,074</u>	<u>\$4,376,756</u>	<u>\$4,449,638</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025 the District recognized OPEB expense of \$523,718. The values of deferred outflows and inflows of resources related to OPEB as of June 30, 2024, to be reported as of June 30, 2025 are:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 320,702	\$ 45,094
Changes of assumptions	487,649	-
Net difference between projected and actual earnings on OPEB plan investments	123,082	104,799
District contributions subsequent to the measurement date	<u>278,571</u>	<u>-</u>
	<u>\$1,210,004</u>	<u>\$ 149,893</u>

\$278,571 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2026.

SOUTH PLACER FIRE DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended June 30, 2025

10. Other Postemployment Benefits “OPEB”, continued:

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended <u>June 30</u>	
2026	\$ 133,743
2027	173,460
2028	111,919
2029	106,417
2030	89,818
Thereafter	166,183

Funding Policy

The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. In 2023 the District entered into a PARS (Public Agency Retirement Services) combo trust as part of a PARS investment update. As of June 30, 2025, the District had a combined balance of \$1,767,419 in irrevocable trusts with PARS to fund the cost of future benefits.

11. Risk of Loss:

South Placer Fire Department is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2025 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

12. Subsequent Events:

Management has evaluated subsequent events through November 17, 2025, the date these June 30, 2025 financial statements were available to be issued.

SOUTH PLACER FIRE DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended June 30, 2025

13. District accomplishments:

Fiscal Year 2024-25 Accomplishments and Financial Highlights:

- During Fiscal Year 2024/25, the District completed several key initiatives that strengthened both operational capacity and long-term financial sustainability. The District finalized and adopted a comprehensive Strategic Plan establishing financial and operational direction for the next 3-5 years, aligning service delivery objectives with achievable fiscal targets.
- The District implemented new revenue programs designed to enhance ongoing cost recovery and support capital needs. These included the integration of the Compliance Engine platform to improve the efficiency of fire prevention inspection billing and the adoption of Community Facilities District (“CFD”) fees applicable to all new development projects within the District’s service area.
- Sustainability improvements were advanced through the completion of a solar energy installation at Station 19, one of the final two stations pending conversion. This investment is projected to reduce future operating expenses by offsetting rising electrical utility costs. Additionally, through a limited operational deployment model, the District opened Station 19 by reallocating an existing medic unit, achieving improved emergency response times with minimal incremental cost.
- The District continues to prioritize prudent fiscal management and reserve strengthening. During the fiscal year, the District’s issuer credit rating was upgraded from AA- to AA, and the Certificates of Participation rating improved from A+ to AA. These ratings reflect a stable financial outlook, improved liquidity and reserve levels, and expectations for continued balanced to positive financial performance in the medium term.

REQUIRED SUPPLEMENTARY INFORMATION

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE NET
PENSION LIABILITY AND RELATED RATIOS
As of June 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net pension liability	0.1388%	0.1381%	0.1293%	0.0636%
District's proportionate share of the net pension liability	\$16,837,699	\$17,231,982	\$14,930,980	\$3,437,844
District's covered – employee payroll	\$ 8,737,071	\$ 8,194,362	\$ 7,630,588	\$8,309,669
Proportionate share of the net pension liability as percentage of covered-employee payroll	192.72%	210.29%	195.67%	41.37%
Plan fiduciary net position as a percentage of the total pension liability	81.51%	79.76%	80.99%	95.09%

Changes in assumptions: None

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
0.1063%	0.0960%	0.0888%	0.0787%	0.0717%	0.0506%
\$11,566,739	\$9,833,883	\$8,560,939	\$7,809,356	\$6,202,656	\$3,472,072
\$ 5,555,120	\$5,381,980	\$5,352,069	\$4,945,831	\$3,930,094	\$3,917,318
208.22%	182.72%	159.96%	157.90%	157.82%	88.63%
82.07%	83.61%	84.30%	83.76%	85.06%	91.01%

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR PENSIONS
As of June 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution (actuarially determined)	\$2,396,191	\$2,048,789	\$2,020,202	\$1,785,806
Contributions in relation to the actuarially determined contributions	<u>2,396,191</u>	<u>2,048,789</u>	<u>2,020,202</u>	<u>1,785,806</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered – employee payroll	\$8,737,071	\$8,194,362	\$7,630,588	\$8,309,669
Contributions as a percentage of covered employee payroll	27.43%	25.00%	26.47%	21.49%
Notes to Schedule:				
Valuation date:	6/30/24	6/30/23	6/30/22	6/30/21

Methods and assumptions used to determine contribution rates:

Amortization method	Entry Age Normal Cost Method
Amortization method/period	For details, see June 30, 2020 Funding Valuation Report, Section 2
Asset valuation method	Market Value with Direct Rate Smoothing
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Discount rate	6.90% Net of Pension Plan Investment and Admin. Expenses

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 898,376	\$ 828,340	\$ 773,241	\$ 699,342	\$ 753,888	\$1,749,040
<u>898,376</u>	<u>828,340</u>	<u>773,241</u>	<u>699,342</u>	<u>753,888</u>	<u>2,148,756</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(399,716)</u>
\$5,555,120	\$5,381,980	\$5,352,069	\$4,945,831	\$3,930,094	\$3,917,318
16.17%	15.39%	14.45%	14.14%	14.05%	20.70%
6/30/20	6/30/19	6/30/18	6/30/17	6/30/16	6/30/15

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR OPEB
As of June 30, 2025
Last 10 years (1)

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution (actuarially determined)	\$ 278,571	\$ 279,049	\$ 338,189	\$ 363,787
Contributions in relation to the actuarially determined contributions	<u>278,571</u>	<u>279,049</u>	<u>338,189</u>	<u>363,787</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Covered – employee payroll	\$8,196,612	\$7,702,951	\$8,153,705	\$7,976,458
Contributions as a percentage of covered employee payroll	3.40%	3.62%	4.15%	4.56%
Notes to Schedule:				
Valuation date:	6/30/24	6/30/23	6/30/22	6/30/21

(1) Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 294,000	\$ 273,000	\$ 331,718	\$ 303,128
<u>294,000</u>	<u>273,000</u>	<u>331,718</u>	<u>275,827</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>27,301</u>
\$7,620,717	\$7,243,269	\$7,129,638	\$3,930,094
3.86%	3.77%	4.65%	7.02%
6/30/20	6/30/19	6/30/18	6/30/17

SOUTH PLACER FIRE DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
As of June 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Total OPEB liability:			
Service cost	\$ 153,491	\$ 105,470	\$ 102,398
Interest	319,195	312,530	310,607
Differences between actual and expected experience	-	(58,760)	-
Changes of assumptions	467,976	88,495	-
Benefit payments	<u>(279,049)</u>	<u>(399,683)</u>	<u>(363,787)</u>
Net change in total OPEB liability	661,613	48,052	49,218
Total OPEB liability, beginning	<u>5,329,686</u>	<u>5,281,634</u>	<u>5,232,416</u>
Total OPEB liability, ending	5,991,299	5,329,686	5,281,634
Plan fiduciary net position			
Contributions – employer	\$ 279,049	\$ 399,683	\$ 363,787
Net investment income	162,127	94,888	(211,227)
Benefit paid to retirees	(279,049)	(399,683)	(363,787)
Administrative expense	-	-	-
Net change in plan fiduciary net position	<u>162,127</u>	<u>94,888</u>	<u>(211,227)</u>
Plan fiduciary net position - beginning	<u>1,452,416</u>	<u>1,357,528</u>	<u>1,568,755</u>
Plan fiduciary net position - ending	1,614,543	1,452,416	1,357,528
Net OPEB Liability - ending	<u>\$4,376,756</u>	<u>\$3,877,270</u>	<u>\$3,924,106</u>
Plan fiduciary net position as a percentage of the total OPEB liability	26.95%	27.25%	25.70%
Covered-employee payroll	\$8,196,612	\$7,702,951	\$8,153,705
Net OPEB liability as a percentage of covered- employee payroll	53.40%	50.33%	48.13%

Notes to Schedule:

Changes in assumptions: none

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 73,373	\$ 71,236	\$ 60,958	\$ 59,183	\$ 57,459
289,826	284,804	255,887	249,210	240,931
306,672	-	365,718	-	-
-	-	15,918	-	-
<u>(300,136)</u>	<u>(248,638)</u>	<u>(207,928)</u>	<u>(191,718)</u>	<u>(135,827)</u>
369,735	107,402	490,553	116,675	162,563
<u>4,862,681</u>	<u>4,755,279</u>	<u>4,264,726</u>	<u>4,148,051</u>	<u>3,985,488</u>
5,232,416	4,862,681	4,755,279	4,264,726	4,148,051
\$ 340,136	\$ 288,638	\$ 287,928	\$ 331,718	\$ 275,827
275,643	39,140	66,993	49,415	61,893
<u>(300,136)</u>	<u>(248,638)</u>	<u>(207,928)</u>	<u>(191,718)</u>	<u>(135,827)</u>
-	-	-	-	-
315,643	79,140	146,993	189,415	201,893
<u>1,253,112</u>	<u>1,173,972</u>	<u>1,026,979</u>	<u>837,564</u>	<u>635,671</u>
1,568,755	1,253,112	1,173,972	1,026,979	837,564
<u>\$3,663,661</u>	<u>\$3,609,569</u>	<u>\$3,581,307</u>	<u>\$3,237,747</u>	<u>\$3,310,487</u>
29.98%	25.77%	24.69%	24.08%	20.19%
\$7,976,458	\$7,620,717	\$7,243,269	\$7,129,638	\$3,930,094
45.93%	47.37%	49.44%	45.41%	84.23%

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: TUESDAY, DECEMBER 16TH, 2025
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: 2025 Annual Fire Inspection Resolution:

Action Requested: Staff recommends acceptance of the Resolution documenting the number of reportable annual occupancy inspections done in 2025 as per Senate Bill 1205.

Background: On September 27, 2018, Senate Bill 1205 became effective and added a new section to the California Health and Safety Code requiring every fire department and fire district in the state to report the number of annual occupancy inspections that were conducted in the private and public schools, hotels, motels, lodging houses, and apartment complexes.

Led by the Northern California Fire Prevention Officers Association, the attached resolution was created to standardize the reporting of these inspections and communicate how safe every jurisdiction's school's and multi-family dwelling units are with regard to fire safety.

Impact: Documentation of the required reportable annual inspections by resolution.

Attachments: SB 1205, and Resolution No. 10-2025/26

Mark Duerr
Fire Chief
South Placer Fire District

Senate Bill No. 1205
CHAPTER 854

An act to add Section 13146.4 to the Health and Safety Code, relating to fire protection.

[Approved by Governor September 27, 2018. Filed with Secretary of
State September 27, 2018.]

LEGISLATIVE COUNSEL'S DIGEST

SB 1205, Hill. Fire protection services: inspections: compliance reporting.

Existing law requires the chief of any city or county fire department or district providing fire protection services and his or her authorized representatives to inspect every building used as a public or private school within his or her jurisdiction, for the purpose of enforcing specified building standards, not less than once each year, as provided. Existing law requires every city or county fire department or district providing fire protection services that is required to enforce specified building standards to annually inspect certain structures, including hotels, motels, lodging houses, and apartment houses, for compliance with building standards, as provided.

This bill would require every city or county fire department, city and county fire department, or district required to perform the above-described inspections to report annually to its administering authority, as defined, on the department's or district's compliance with the above-described inspection requirements, as provided. The bill would require the administering authority to acknowledge receipt of the report in a resolution or a similar formal document. To the extent this bill would expand the responsibility of a local agency, the bill would create a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

DIGEST KEY

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: yes

BILL TEXT

**THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS
FOLLOWS:**

SECTION 1.

Section 13146.4 is added to the Health and Safety Code, to read:

13146.4.

(a) Every city or county fire department, city and county fire department, or district required to perform an annual inspection pursuant to Sections 13146.2 and 13146.3 shall report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3.

(b) The report made pursuant to subdivision (a) shall occur when the administering authority discusses its annual budget, or at another time determined by the administering authority.

(c) The administering authority shall acknowledge receipt of the report made pursuant to subdivision (a) in a resolution or a similar formal document.

(d) For purposes of this section, "administering authority" means a city council, county board of supervisors, or district board, as the case may be.

SEC. 2.

If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with

RESOLUTION NO. 10-2025/26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH PLACER FIRE DISTRICT REPRESENTING THE COMMUNITIES OF GRANITE BAY, TOWN OF LOOMIS, UNINCORPORATED LOOMIS, AND PORTIONS OF NEWCASTLE, CALIFORNIA ACKNOWLEDGING RECEIPT OF A REPORT MADE BY THE FIRE CHIEF OF THE SOUTH PLACER FIRE DISTRICT REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the South Placer Fire District, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, and apartment house for compliance with building standards, as provided and,

WHEREAS, California Health & Safety Code Section 13146.2 requires all fire departments, including the South Placer Fire District, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Board of Directors of the South Placer Fire District intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgment of the South Placer Fire District's compliance with California Health and

Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the South Placer Fire District that said Board of Directors expressly acknowledges the measure of compliance of the South Placer Fire District with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the South Placer Fire District, as follows:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies; for the purposes of this resolution, are generally those public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade. Within the South Placer Fire District, there lie **26** Group E occupancies, buildings, structures and/or facilities.

During calendar year 2025, the South Placer Fire District completed the annual inspection of **26** Group E occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

Additional items of note regarding this compliance rate can be found in the accompanying staff report for this resolution.

B. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R occupancies; for the purposes of this resolution, are those occupancies containing sleeping units, and include hotels, motels, and apartments with

3 or more units. Within the South Placer Fire District, there lie 7 Group R occupancies, buildings, structures and/or facilities.

During calendar year 2025, the South Placer Fire District completed the annual inspection of 7 Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 100 % for this reporting period.

Additional items of note regarding this compliance rate can be found in the accompanying staff report for this resolution.

SOUTH PLACER FIRE DISTRICT
STATE OF CALIFORNIA
COUNTY OF PLACER
GRANITE BAY AND LOOMIS

I, Tracy Randall, President of the South Placer Fire District Board of Directors, certify that the foregoing resolution was adopted by the Board of Directors for the South Placer Fire District, at a regular meeting held on the 16th day of December, 2025.

AYES: Director(s): _____

NOES: Director(s): _____

ABSTAIN: Director(s): _____

ABSENT: Director(s): _____

Tracy Randall, Fire District Board President

ATTEST:

Kathy Medeiros, Board Secretary

Attachments:

- Exhibit "1" – Staff Report

Exhibit 1:

2025 Occupancy Inspection Staff Report for SB1205 Compliance:
South Placer Fire District

Group E Occupancies: Including public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade.

Total number in District for the 2025 calendar year – **26**
Total number of inspections for this occupancy type – **26**
Completion Rate – **100%**

Group R Occupancies: Including Hotels, Motels and Apartments

Total number in District for the 2025 calendar year – **7**
Total number of inspections for this occupancy type – **7**
Completion Rate – **100%**

Annual Occupancy Inspections 2025: Including A, B, E, H, M, R, S, and U, occupancies

571 total Inspections

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: TUESDAY, DECEMBER 16TH, 2025
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Board of Director Officers and Committees 2026:

Action Requested: Staff recommends board officer position elections and committee appointments for 2026.

Background: This is standard procedure each December. The Board elects a President, Vice President, and Clerk and appoints members to various standing committees.

Excerpt from Policy 1206:

1206.2 The officers of the Board of Directors shall be President, Vice President, and Clerk. The Board shall elect a President, Vice President, and Clerk during the regularly scheduled meeting in December of each year to serve throughout the subsequent calendar year. Upon the occurrence of an officer's vacancy, the Board shall fill such vacancy from the remaining members. An interim election for the Board Officers may be held upon approval by a majority of the Directors.

Excerpt from Policy 1207:

1207.3 The following shall be standing committees of the Board:

- 1 Personnel Committee.*
- 2 Facilities Committee.*
- 3 Budget Committee.*

Impact: Future direction

Attachments: Board officer position election and committee appointment worksheet, Policy 1206 and 1207.

Mark Duerr
Fire Chief
South Placer Fire District

**2026
Board Officer Position and
Committee Appointment Worksheet**

2026

Current Incumbent

Board President: _____ Director Randall

Board Vice President: _____ Director Musso

Board Clerk: _____ Director Gibson

Finance Committee:
(2 Recommended) _____ Director Bajtos

_____ Director Musso

_____ Director Windeshausen

FAIRA:
(1 primary, 1 alternate) _____ Director Musso

_____ Director (X)

BOARD STRUCTURE AND GENERAL STRUCTURE

1206.1 SCOPE AND PURPOSE

The Board of Directors shall define the make up and duties of the South Placer Fire District Board of Directors in the form of members and officers.

1206.2 POLICY

The officers of the Board of Directors shall be President, Vice President, and Clerk. The Board shall elect a President, Vice President, and Clerk during the regularly scheduled meeting in December of each year to serve throughout the subsequent calendar year. Upon the occurrence of an officer's vacancy, the Board shall fill such vacancy from the remaining members. An interim election for the Board Officers may be held upon approval by a majority of the Directors.

1206.2.1 PRESIDENT OF THE BOARD OF DIRECTORS

The President of the Board of Directors shall serve as chairperson at all Board meetings. He/she shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions. The President is responsible for the following:

1. **Presiding at Meetings:** The President, when present, shall preside at all meetings of the Board, shall take the chair at the time appointed for every Board meeting, and immediately call the members to order and proceed with the business of the Board.
2. **General Direction:** Have general direction of the boardroom and assign seats for the use of the Board members and members of the staff as required.
3. **Order and Decorum:** Preserve order and decorum, prevent demonstrations, and in accordance with law, order removal from the boardroom any person whose conduct is deemed objectionable, and order the boardroom cleared whenever deemed necessary.
4. **Length of Time for Public Discussion:** Allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board.
5. **Other Responsibilities:** The Board may prescribe other responsibilities.
6. **Official Spokesperson:** Shall be the official Spokesperson and representative for the board and the principal contact with legal counsel and the media.
7. In the absence of the President, the Vice President of the Board of Directors shall serve as chairperson over all meetings of the Board.
8. The Clerk is responsible for signing Board Action Summaries and shall act as the President in the absence of the President and Vice President.
9. It is the responsibility of each Director to serve on committees and thoroughly prepare to discuss agenda items at meetings of the Board of Directors.

BOARD STRUCTURE AND GENERAL STRUCTURE

- (a) Information may be requested from staff or exchanged between Directors before meetings.
- (b) Information that is exchanged before meetings shall be distributed through the Fire Chief, and all Directors will receive all information being distributed.
- (c) Requests by individual Directors for substantive information and/or research from District staff will be channeled through the Fire Chief.
- (d) Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.
- (e) Directors shall defer to the chairperson for conduct of meetings of the Board but, shall be free to question and discuss items on the agenda.
- (f) All comments should be brief and confined to the matter being discussed by the Board. Directors may request for inclusion into minutes brief comments pertinent to an agenda item, only at the meeting that item is discussed (including, if desired, a position on abstention or dissenting vote).
- (g) Directors shall abstain from participating in consideration on any item involving a personal or financial conflict of interest. Unless such a conflict of interest exists, however, Directors should not abstain from the Board's decision-making responsibilities.

1206.2.2 GENERAL DUTIES

The general duties of the Board shall be legislative and administrative in nature. They shall formulate and adopt policy for the District. The fundamental roll of the board is to represent the community's interests by assuring that the communities service needs are met, assuring the service is appropriate quality, assuring that the publics' money is used responsibly and assuring that all are treated equally and fairly.

- 1. They shall conduct their business for the public benefit, abiding by the Brown Act.
- 2. The Board is not directly responsible for the day-to-day operations or operational decision making.
- 3. They shall review and adopt a preliminary budget by June 30 and adopt a final budget by September 30. Establishment of reserve accounts and transfer of reserve funds require approval by a minimum of two-thirds vote of the Board of Directors.

1206.2.3 FIRE CHIEF

They shall employ a qualified, competent person as a Fire Chief, who will administer and supervise the District under the direction of the Board. Through separate employment agreement with the District, the Fire Chief shall work directly for the Board of Directors and represent the interest of the Directors to any person, group or agency having business with the District.

- 1. The Board of Directors shall conduct an annual performance evaluation of the Fire Chief. The evaluation will be conducted during a closed session end of the year presentation and report prepared by the Fire Chief in June of each year.

South Placer Fire District

SPFD Policy Manual

BOARD STRUCTURE AND GENERAL STRUCTURE

- (a) The end of the year presentation and report shall be related to the previous fiscal years' activities and ability of the district to meet the goals and objectives adopted for that year.

1206.2.4 SECRETARY OF THE BOARD

The Secretary of the Board shall be an employee selected by the Board who shall attend each regularly scheduled meeting of the Board and maintain a record of all proceedings thereof as required by law.

1. If the Secretary of the Board cannot attend a meeting, the President or the Fire Chief shall make arrangements to have someone in attendance to properly record the Board's proceedings.
2. It shall be the duty of the Secretary of the Board to attest to all District Resolutions, attend closed sessions of the Board if requested, adhere to the guidelines for taping open and closed sessions (as necessary) and record all open and closed sessions (as necessary).

COMMITTEES OF THE BOARD OF DIRECTORS

1207.1 SCOPE AND PURPOSE

The South Placer Fire Board of Directors shall define the standing and ad hoc committees and their associated duties.

1207.2 POLICY

The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable by the Board. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

1207.3 STANDING COMMITTEES

The following shall be standing committee of the Board:

- 1.
- 2.
3. Budget and Finance Committee;

1207.4 ANNOUNCEMENT OF STANDING COMMITTEES

The Board President shall appoint and publicly announce the members of the standing committees for the ensuing year no later than the Board's regular meeting in January.

1207.5 COMMITTEE ASSIGNMENT

The Board's standing committees may be assigned to review District functions, activities, and/or operations pertaining to their designated concerns, as specified below. Said assignment may be made by the Board President, a majority vote of the Board, or on their own initiative. Committees shall prepare a report for the Board as to their discussions, actions, and recommendations.

1207.5.1 COMMITTEE PURPOSES

The purpose of standing and ad hoc committees is to provide for oversight, review, and policymaking and not to engage in management activities of the District.

1207.5.2 COMMITTEE AUTHORITY

The authority of standing and ad hoc committees is limited to providing recommendations to the Board of Directors for committee responsibilities as specified in a committee charter approved by the Board of Directors or as otherwise specifically authorized by the Board of Directors.

1207.6 BUDGET AND FINANCE COMMITTEE

The Board's standing Budget and Finance Committee shall be concerned with developing and revising the District's financial operations, fundamental budgeting principles, maintenance of District reserves, and facility planning.

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: FIRE CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: TUESDAY, DECEMBER 16TH, 2025
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: 2026 Board Meeting Schedule:

Action Requested: Staff recommends reviewing the proposed 2026 Board Meeting Schedule.

Background: This is standard procedure. Each year, the Board adopts an annual meeting calendar. The proposed calendar outlines each regular board meeting, any recommended changes in the regular meetings, and requested special meetings or workshops.

Impact: Planning

Attachments: Recommended calendar; 2026 Placer County Holiday Calendar

Mark Duerr
Fire Chief
South Placer Fire District

2026 Board Meeting Calendar

Thursday, January 15 , 2026	Regular Board Meeting
Thursday, February 19 , 2026	Regular Board Meeting
Thursday, March 19 , 2026	Regular Board Meeting
Thursday, April 16 , 2026	Regular Board Meeting
Thursday, May 21 , 2026	Regular Board Meeting
Thursday, June 18 , 2026	Regular Board Meeting
<i>June 2026 TBA</i>	<i>Fire Chief Evaluation</i>
Thursday, July 16 , 2026	Regular Board Meeting
Thursday, August 20 , 2026	Regular Board Meeting
<i>August 2025 TBA</i>	<i>2026/27 Goal Setting Workshop</i>
Thursday, September 17 , 2026	Regular Board Meeting
Thursday, October 15 , 2026	Regular Board Meeting
Thursday, November 19 , 2026	Regular Board Meeting
Thursday, December 17 , 2026	Regular Board Meeting

Proposed Meeting schedule: 3rd Thursday each month @ 2PM for 2026

INTEROFFICE MEMORANDUM

TO: ADMINISTRATION STAFF
FROM: KATRINA HOOP
SUBJECT: 2026 DISTRICT HOLIDAY SCHEDULE
DATE: December 3, 2025
CC:

South Placer Fire District Administration staff will observe the following holidays in 2026.

SOUTH PLACER FIRE DISTRICT 2026 DISTRICT HOLIDAYS	
IN OBSERVANCE OF	DATE
New Year's Day 2026	Thursday, January 1, 2026
Martin Luther King Jr. Day	Monday, January 19, 2026
Lincoln's Birthday	Monday, February 9, 2026
President's Day	Monday, February 16, 2026
Memorial Day	Monday, May 25, 2026
Independence Day	Friday, July 3, 2026
Labor Day	Monday, September 7, 2026
Columbus Day	Monday, October 12, 2026
Veteran's Day	Wednesday, November 11, 2026
Thanksgiving Day	Thursday, November 26, 2026
Thanksgiving Holiday	Friday, November 27, 2026
Christmas Day	Friday, December 25, 2026
New Year's Day 2027	Friday, January 1, 2027

**SOUTH PLACER FIRE PROTECTION DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: CHIEF MARK DUERR
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: TUESDAY DECEMBER 16TH, 2025
CC: BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Approval of Fire Chief's Contract

Action Requested: Staff recommends review and approval of Fire Chief's contract.

Background – The District recently approved new contracts for represented and unrepresented employee groups to include the Executive staff; however the Fire Chief and Deputy Fire Chief contracts must be discussed and approved at a regularly scheduled board meeting. Senate Bill 1436 mandates that local agencies report out certain information before changing the compensation or benefits of their "executives." Under this law, legislative bodies (boards of directors) for agencies must "orally report a summary of a recommendation" for changes in salaries or benefits before voting for the changes. The votes must then occur in their meetings' open session portions.

Impact: Financial and contractual updates.

Attachments: Contract will be made available at meeting.

Mark Duerr
Fire Chief
South Placer Fire Protection District

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: DEPUTY CHIEF DARIN SNEDEKER
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: WEDNESDAY, DECEMBER 16TH, 2025
CC: BOARD SECRETARY KATHERINE MEDEIROS

Agenda Item: November 2026 Tax Ballot Measure

Action Requested: Staff recommends the board vote to support a Special Tax Assessment measure on the November 2026 ballot. The details of such assessment will be determined by the data derived from the research program that was approved by the SPFD Board of Directors on November 18, 2025. A special meeting of the Board of Directors will be held on in January to review survey findings.

Background:

In August 2022, the District made the difficult decision to close Stations 15 and 19 due to funding concerns. Some of those personnel were relocated to a previously closed station 16 under the new deployment model. Staffing at Stations 15 and 19 was upgraded to three-person staffing in 2017, predominantly funded by a grant that expired in 2020. The district carried these extra positions through general fund expenditures for two years without additional revenue. Inflation, rapidly escalating operational costs, and increased state-mandated policies, regulations, and safety standards forced the district into deficit spending to continue to support this operational standard.

In June 2022, voters were asked to pass an increase in the form of a Prop 218 benefit assessment to help support the district and the positions so stations could remain open with these staffing standards. The Prop 218 benefit assessment did not reach the required threshold to pass. Therefore, due to a lack of funding, the district had to change its deployment model, resulting in the closure of two stations.

In March 2025 Station 19 “reopened” with ambulance service only. No suppression company is housed at station currently. A fully staffed station would typically have three personnel responding on a fire engine and be able to address all emergencies, including fires, medical, rescue, and public service requests. This limited capacity staffing means only two personnel responding on an ambulance, primarily focusing on medical issues and public assistance. They do not have the resources to extinguish a fire; however, they will be sent to

fire calls to supplemental fire suppression operations with additional personnel but understand that if they show up first to a fire, their actions will be severely limited.

“Reopening” Station 19 was possible due to two factors:

The district increased its apprentice program by one additional apprentice daily. This person staffs the ambulance on Medic 19, the same way Medic 16 is staffed today.

The district worked tirelessly to reduce expenditures and increase revenue to maximize its financial position. Where the District can cut and save, it has done so, including better management of long-term obligations and expenses and tighter spending controls.

Additionally, the District also sought out ways to increase revenue outside of increasing taxes to include nearly \$2m in one time grant money, increased ambulance revenue of over 45%, and the creation of a community facility district that will provide additional revenue to the district to address the increasing fire service demand due to new development.

These above-mentioned grant monies are temporary, however, and do not solve the districts long-term funding problem. Like so many other Fire Districts across Placer County and the State, unfunded State mandates, escalating equipment costs and rising operating costs make it extremely difficult to retain, train and attract personnel.

Over the summer a sub-committee of the District’s Board of Directors was formed to explore additional, permanent funding solutions. After examining all options, it appears a tax measure, not a Prop 218 Benefits Assessment, should be pursued for the November 2026 Election Cycle. Due to the severity of the district’s budget challenges, and the community’s fire risk, the November 2026 Election Cycle is critical to the district’s vitality and the safety of the residents of Granite Bay and Loomis.

At the November Board Meeting, the Board approved a research expenditure to determine the community’s appetite for what a tax measure could entail. The research program has commenced with analysis expected mid-January.

Attachments: None

Impact: Monthly update

Darin Snedeker
Deputy Chief
South Placer Fire District

SOUTH PLACER FIRE DISTRICT
PARS Post-Employment Benefits Trust

Account Report for the Period
10/1/2025 to 10/31/2025

Mark Duerr
Fire Chief
South Placer Fire District
6900 Eureka Rd.
Granite Bay, CA 95746

Account Summary

Source	Balance as of 10/1/2025	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 10/31/2025
OPEB	\$1,842,648.18	\$0.00	\$22,535.33	\$901.48	\$0.00	\$0.00	\$1,864,282.03
Totals	\$1,842,648.18	\$0.00	\$22,535.33	\$901.48	\$0.00	\$0.00	\$1,864,282.03

Investment Selection

Source	
OPEB	Moderate - Strategic Blend

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	1.22%	5.15%	12.44%	12.53%	7.60%	6.99%	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

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: DEPUTY CHIEF DARIN SNEDEKER
SUBJECT: BOARD MEETING AGENDA STAFF RECOMMENDATIONS
DATE: TUESDAY, DECEMBER 16TH, 2025
CC: BOARD SECRETARY KATHERINE MEDEIROS

Agenda Item: Chief's Report

Action Requested: Staff recommends a monthly District update.

Background:

- New apprentice mechanic – The Districts new apprentice mechanic started on December 1st.
- Apprentice firefighters-Three have been hired been put through a two-week onboarding and training process. They are currently working on the ambulance units. They will be done with new hire training in the first part of the year.
- The District has started using NEOGOV as a recruiting and hiring platform. All applications are digital now and live. This user-friendly platform – streamlines our hiring process. This will also provide us data on our recruitment process going forward. We currently have multiple job postings out - Deputy Chief, Engineer, FF/PM. We will keep you up-to-date on those hiring processes.
- PG&E has ordered a site survey. More to follow.
- Truck Report: We are still waiting for estimates on value.
- I have been meeting with local Fire Chiefs and attending meetings along with Chief Duerr to assure the neighboring agencies and political groups that there is a smooth and seamless transition.
- New engine update from PIERCE.

Attachments: Photo of Pierce Engine Build Out; SPFD Update - Meraki

Impact: Monthly update

Darin Snedeker
Deputy Chief
South Placer Fire District



November 19, 2025

TO: Mark Duerr, chief, South Placer Fire District
FROM: Cherri Spriggs, chief executive officer, Meraki Public Affairs
RE: Public Outreach Activities October 2025

October activities centered around finalizing the narrative collateral, planning for research in early 2026, meeting with key members of the District Leadership, local elected leaders, implementing the external communications plan, implementing the social media strategy, coordinating stakeholder meetings, media outreach planning and assisting with other strategic District communications.

Account Management/ Strategic Communications Counsel

- Bi-weekly meeting with the Chief
- Met with the sub-committee to review funding and research options
- Participated in various meetings regarding research preparation
- Prepared monthly report of activities

Community Engagement & Outreach

- Continued reaching out to Homeowners Associations to schedule community meetings
- Continued media relations around relevant themes
- Finalized SPFD Narrative Collateral – Telling Our Story
- Sterling Pointe Estates Community Meeting
- Reviewed Social Media Content Calendar
- Reviewed Chief's Quarterly Newsletter
- October Loomis Festival
- Planning for December Santa Celebration 12/14

Planned Activities for October:

- Continue to meet with sub-committee on funding and research options
- Continue to work with labor
- Media Relations re: the SAFER and OTS Grants
- Continue plan for December Santa Celebration 12/14
- Streamline speaking requests for tracking
- Continue Homeowners Association Outreach
- Other tasks as needed to support the District, Chief, Board and Members

**SOUTH PLACER FIRE DISTRICT
INTEROFFICE MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: UNIT REP. PAT PATTERSON
SUBJECT: LABOR REPORT
DATE: TUESDAY, DECEMBER 16TH, 2025
CC: CHIEF MARK DUERR, BOARD SECRETARY KATHY MEDEIROS

Agenda Item: Labor Report

Action Requested: None

Background:

- Congratulations and welcome to Chief Snedeker.
- Community outreach events.
- Report on current member outlook on the future of the District.
- Status report on current and projected staffing levels.
- New Local 522 South Placer Unit representative starting January 1st.

Impact: n/a

Attachments: None

Pat Patterson
Unit Representative
South Placer Fire District Unit
Sacramento Area Firefighters Local 522