

AGENDA  
SOUTH PLACER FIRE DISTRICT  
LOOMIS FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES  
ASSESSMENT CITIZENS' OVERSIGHT COMMITTEE

Weds. May 24, 2023  
10:00 am  
Station 17 Training Room, 6900 Eureka Road

Committee Members

Randy Elder, Chairman  
Brian Phillippe

Dan Gibson  
Jenine Windeshausen

1. Roll Call

2. Public Comment

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

3. Approval of Agenda

4. Approval of June 3<sup>rd</sup>, 2022 Citizens' Oversight Committee Minutes

5. Review of Projected Expenditure of Assessment Funds

Discussion and Action: The Committee will review projected expenditures allocated to the Assessment District for 2023/24 and formulate findings to report to the Fire District Board of Directors.

6. Committee Members Comments

7. Adjournment

Agenda Posted on May 18

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

June 3, 2022

The meeting of the South Placer Fire District's Loomis Fire Protection and Emergency Response Services Assessment Citizens' Oversight Committee was called to order by Chairman Randy Elder on Friday, June 3, 2022, at 10:07 a.m., in the Fire Chief's Office at South Placer Fire Station No. 17, 6900 Eureka Road in Granite Bay.

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

Public Comment: None.

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

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

Approval of Minutes: On a motion by Roger Carroll, seconded by Jenine Windeshausen, the minutes of the Citizens' Oversight Committee meeting of May 25, 2021, were approved as written.

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

Review of Projected Expenditure of Assessment Funds: Committee members were provided an information packet containing the June 2022 Engineer's Report, a proposed budget allocation of projected assessment funds for fiscal year 2022/23, and supporting documentation.

Randy Elder noted that comments recorded in the May 25, 2021, meeting minutes included suggestions to have an auditor review the Engineer's Report and for the Fire District to provide updates to citizens at the MAC meetings. Elder commented that reviewing the report is the prerogative of the District's financial auditor. For transparency, he suggested that Chief Duerr give a report at the MAC meeting that the Citizens' Oversight Committee has met and reviewed the Engineer's Report, and that the Committee meetings are open to the public.

The following comments were made in reference to the Engineer's Report and proposed budget:

Chief Duerr noted that Assessment revenue from Division 1 is budgeted and spent for the benefit of Division 1 only.

Roger Carroll commented that he reviewed the Engineer's Report and found it consistent with previous years. He added that the ad valorem property tax is not mentioned in the report and suggested recommending to the Engineer that mention of it be included in future reports.

Jenine Windeshausen commented that the former Loomis Fire District (now SPFD Division 1) approved the benefit assessment to maintain professional fire protection service. She asked, if the benefit assessment ballot currently being voted on in Division 2 fails, will professional service still be maintained

in Division 1? Chief Duerr replied that a reduction in service may occur in Division 2, but will not occur in Division 1.

Randy Elder noted that budgeted staffing costs for fiscal year 2022/23 are less than were budgeted for fiscal year 2021/22. Chief Duerr explained that employee turnover has resulted in positions being filled at lower-step pay rates and at lower employer costs for PERS (PEPRA vs. Classic employees).

Oversight Committee Recommendation: On a motion by Randy Elder, seconded by Roger Carroll, the Committee approved recommendation to the Board of Directors of the South Placer Fire District to accept the expenditure of Assessment funds as proposed.

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

Committee Members' Comments: Roger Carroll commented that he is happy that the Committee meets each year.

Randy Elder commented that he is proud that the Committee and the Fire District are doing what they are intended to do.

Jenine Windeshausen commented that Division 1 has seen significant beneficial changes, including the change to ALS service and maintenance of a stable workforce.

Adjournment: There being no further business, the meeting adjourned at 10:40 a.m.

Respectfully submitted,



Barbara Leak, District Secretary

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

# *South Placer Fire Protection District Supporting Documentation*



Proposed Allocation of the 2023/24  
Benefit Assessment

**PROPOSED ALLOCATION OF THE  
LOOMIS FIRE  
Fire Protection and Emergency Response Services Assessment  
Projected Revenue and Expenditures for Fiscal Year 2023-2024**



	Projected FY 2023-24	Less EMS Costs	Cost of Fire Protection & Emergency Response Services	Less Cost Not Covered by benefit Assessment	Cost Funded by Benefit Assessment	Estimations
<b>Revenue</b>						
Property Taxes	\$ 435,270	\$ 61,450	\$ 373,820	\$ 373,820	\$ -	4.50%
Parcel Tax	\$ 547,000		\$ 547,000	\$ 547,000	\$ -	4.40%
Zones of benefit	\$ 35,411		\$ 35,411	\$ 35,411	\$ -	7.00%
Benefit Assessment	\$ 1,147,242		\$ 1,147,242		\$ 1,147,242	4.00%
Other Revenue	\$ 70,788		\$ 70,788	\$ 70,788		0.00%
<b>Operating Revenue</b>	<b>\$ 2,235,711</b>					
ST Reimbursement*	\$ 60,000		\$ 60,000	\$ 60,000	\$ -	
New Development Fees	\$ 80,000		\$ 80,000	\$ 80,000	\$ -	
<b>Total Revenue</b>	<b>\$ 2,375,711</b>	<b>\$ 61,450</b>	<b>\$ 2,314,261</b>	<b>\$ 1,167,019</b>	<b>\$ 1,147,242</b>	
<b>Expenditures</b>						<b>Budgeting Principles</b>
Staff/Salary/Benefit	\$ 1,823,776	\$ 35,375	\$ 1,788,401	\$ 641,159	\$ 1,147,242	99%
Administrative costs	\$ 378,934	\$ 7,200	\$ 371,734	\$ 371,734		
Service & Operations	\$ 124,021	\$ 18,875	\$ 105,146	\$ 105,146		6%
Fixed Assets	\$ 18,000		\$ 18,000	\$ 18,000		1%
ST Expenditures/Cont*	\$ 60,000		\$ 60,000	\$ 60,000		Pass through
<b>Total Expenditures</b>	<b>\$ 2,404,731</b>	<b>\$ 61,450</b>	<b>\$ 2,343,281</b>	<b>\$ 1,196,039</b>	<b>\$ 1,147,242</b>	
<b>Capital Expenditures/Reserve Contributions</b>						
Replacement Fire Apparatus	\$ 12,500		\$ 12,500	\$ 12,500	\$ -	1%
Replacement Major Equipment	\$ 13,750		\$ 13,750	\$ 13,750	\$ -	1%
Est. Mitigation Reserve	\$ 80,000		\$ 80,000	\$ 80,000	\$ -	
Replacement Facilities	\$ 14,500		\$ 14,500	\$ 14,500	\$ -	1%
<b>Total Additions to Reserves</b>	<b>\$ 120,750</b>		\$ 120,750	\$ 120,750	\$ -	
<b>Total Expenditures &amp; Reserves</b>	<b>\$ 2,525,481</b>	<b>\$ 61,450</b>	<b>\$ 2,464,031</b>	<b>\$ 1,316,789</b>	<b>\$ 1,147,242</b>	
Balance	\$ (149,770)	\$ -	\$ (149,770)	\$ (149,770)	\$ -	107%

**SPFD Profit & Loss Statement**  
**Ending March 31<sup>st</sup>, 2023**

South Placer Fire District  
Profit & Loss Statement  
For the Nine Months Ending Friday, March 31, 2023

		YTD	BUDGET	----- REMAINING ----- VARIANCE	----- %
<b>REVENUES</b>					
Secured Property Tax General	0-000-6000-001	\$4,968,240	\$9,100,000	\$4,131,760	45.40%
Unitary & Op Non-Unitary	0-000-6000-002	102,212	178,711	76,499	42.81%
Current Unsecured Property Tax	0-000-6000-003	190,580	235,000	44,420	18.90%
Delinquent Secured Property Taxes	0-000-6000-004	765	800	35	4.39%
Delinquent Unsecured Property Tax	0-000-6000-005	1,681	2,481	800	32.25%
Current Supplemental Property Tax	0-000-6000-006	154,968	275,000	120,032	43.65%
Delinquent Supplemental Property Tax	0-000-6000-008	672	550	(122)	(22.25%)
SPFD Special Tax	0-000-6001-000	386,161	702,238	316,077	45.01%
Loomis Special Tax	0-000-6001-001	288,136	523,881	235,745	45.00%
Loomis Fire Protection & Response Assessment	0-000-6002-000	604,949	1,099,907	494,958	45.00%
Railroad Unitary Tax	0-000-6106-000	3,140	5,699	2,559	44.90%
Interest-County	0-000-6950-000	22,780	18,000	(4,780)	(26.55%)
Sect. 5151 Interest Refunded	0-000-6957-000	(21)	(368)	(347)	94.30%
HOPTERS Intergovernmental Revenue	0-000-7000-000	26,615	56,048	29,433	52.51%
Ambulance Services	0-000-8192-000	1,310,615	1,800,000	489,385	27.19%
Uniform Reimbursement	0-000-8193-001	0	1,000	1,000	100.00%
Other Staffing Reimbursements	0-000-8193-009	0	1,050	1,050	100.00%
Other Miscellaneous	0-000-8193-010	123,297	190,000	66,703	35.11%
Fees For Service & Cost Recovery Charges	0-000-8193-011	201,546	300,000	98,454	32.82%
4850 Reimbursements	0-000-8193-014	20,744	27,500	6,756	24.57%
Cellular Tower Lease	0-000-8193-015	68,296	95,000	26,704	28.11%
MVA Fees	0-000-8193-016	5,852	7,500	1,648	21.98%
Local/State/Federal Grants	0-000-8193-018	0	374,000	374,000	100.00%
CFAA Revenues	8197	181,204	180,000	(1,204)	(0.67%)
Consolidated Mitigation Fee Revenue	0-000-8267-000	473,540	550,000	76,460	13.90%
Consolidated Mitigation Interest	0-000-8264-007	9,317	12,000	2,683	22.36%
<b>TOTAL REVENUES</b>		<b>9,145,289</b>	<b>15,735,997</b>	<b>6,590,708</b>	<b>41.88%</b>
<b>OPERATING EXPENSES</b>					
<b>SALARIES/BENEFITS</b>					
Salaries & Wages	1002:1003	4,345,569	6,325,000	1,979,431	31.30%
Sellback/Admin. & FF's	1004	91,148	175,000	83,852	47.92%
Intern FF/Board/Res.App FF/PT	1005	4,500	23,000	18,500	80.43%
Callback/Overtime-Firefighter	1006	977,198	1,120,000	142,802	12.75%
Comp For Absence/Illness	1007	22,221	20,000	(2,221)	(11.11%)
Out of Grade Pay	1008	209	2,500	2,291	91.65%
Other Payroll	1015	1,200	9,000	7,800	86.67%
Volunteer Length of Service Award	1016	1,000	1,000	0	0.00%
PERS Retirement	1300	717,833	999,957	282,124	28.21%
PERS Lump Sum Payment	1302	1,003,042	1,050,034	46,992	4.48%
Employer 457 Def. Comp. Match	1305	20,772	30,000	9,228	30.76%
Employment Taxes (FICA/Medicare/SUI)	1301	83,887	106,000	22,113	20.86%
Workmans Comp. Insurance	1315	174,794	700,000	525,206	75.03%
Agency Share Insurance	1550	979,606	1,305,000	325,395	24.93%
COP Debt Service	1552	115,685	386,370	270,685	70.06%
Labor Legal	2010	16,516	35,000	18,484	52.81%
Uniform Allowance/Cell Phone	2017	70,390	77,800	7,410	9.52%
Employees Assistance Program	2019	5,784	5,800	16	0.27%
CFAA Expenditures	1997	155,785	180,000	24,215	13.45%
<b>TOTAL SALARIES/BENEFITS/CFAA</b>		<b>8,787,139</b>	<b>12,551,461</b>	<b>3,764,321</b>	<b>29.99%</b>
<b>SERVICE &amp; OPERATIONS</b>					
Audit	2020	15,150	15,150	0	0.00%
Propane	2021	2,189	3,100	911	29.38%
Employee Physicals/DL/Wellness	2023	14,029	15,000	971	6.47%
ParamedicCert.EMT/CPR Classes	2024	4,441	7,750	3,309	42.70%
Ambulance Billing Service	2025	113,613	140,000	26,387	18.85%
Garbage	2026	6,293	12,500	6,207	49.65%
Gas & Electric	2027	65,535	85,000	19,465	22.90%
Insurance (FAIRA)	2028	126,300	122,085	(4,215)	(3.45%)
Memberships/Subscriptions	2030	17,006	20,000	2,994	14.97%
News Publications & Ads	2032	1,443	1,500	57	3.82%
Sewer	2035	842	7,000	6,158	87.97%
Telephone	2037	35,100	57,750	22,650	39.22%



South Placer Fire District  
Profit & Loss Statement  
For the Nine Months Ending Friday, March 31, 2023

		YTD	BUDGET	VARIANCE	REMAINING %
Training Supplies	2038	809	12,500	11,691	93.52%
Business/Conference	2039	5,688	15,000	9,312	62.08%
Education/Training	2040	4,173	22,500	18,327	81.45%
Water	2041	12,221	15,000	2,779	18.53%
Laundry	2042	938	1,850	912	49.32%
Legal/Consulting Fees	2043-000	140,230	140,000	(230)	(0.16%)
Prevention Consulting Fees	2043-001	63,988	90,200	26,212	29.06%
Petty Cash Fund	2044	0	250	250	100.00%
Pre-Employment Testing/Background Inv.	2045	3,180	10,000	6,820	68.20%
Medical Waste Disposal	2046	2,648	5,500	2,852	51.85%
County Charges (Tax Collection/LAFCO/Refunds)	2050	195,155	209,130	13,975	6.68%
Elections	2051	25,461	26,000	539	2.07%
Food/Drink-Incident Supplies	2053	1,040	7,500	6,460	86.14%
Safety Awards	2055	6,717	7,702	985	12.79%
Software Subscriptions	2056	93,878	111,562	17,684	15.85%
Cleaning/Maintenance Supplies	2120	4,037	14,000	9,963	71.16%
Computer Service & Maint.	2122	7,977	12,000	4,023	33.52%
Fire Prevention Supplies	2123	3,878	13,500	9,622	71.27%
Fuel & Oil	2124	78,637	108,000	29,363	27.19%
Medical Supplies	2127	70,508	105,000	34,492	32.85%
Miscellaneous Supplies	2128	375	920	545	59.27%
Office Supplies/Computer	2129	3,633	8,000	4,367	54.59%
Oxygen	2130	4,946	8,500	3,554	41.81%
Postage/Shipping	2131	1,180	2,000	820	41.01%
Storage	2132	2,592	2,600	8	0.31%
Uniform Supplies	2133	32	14,000	13,968	99.77%
Misc. Firefighting Equip/Supplies	2135	8,699	25,750	17,051	66.22%
Radio Repair	2221	4,522	12,500	7,978	63.83%
Automotive Repairs/Supplies	2222	74,331	115,000	40,669	35.36%
Facilities Maintenance	2225	50,222	83,324	33,102	39.73%
SCBA Maintenance	2226	5,204	7,000	1,796	25.66%
Equipment Service Maintenance	2227	11,460	30,350	18,890	62.24%
Turnout Clothing Maint.	2228	844	5,500	4,656	84.65%
Outside Services/Printing	2523	264	1,320	1,056	80.03%
Bad Debt Expense	8510 + 4521	0	50,000	50,000	100.00%
<b>TOTAL SERVICE &amp; OPERATIONS</b>		<b>1,291,408</b>	<b>1,780,793</b>	<b>489,385</b>	<b>27.48%</b>
<b>FIXED ASSETS</b>					
Facilities,	4456	0	5,100	5,100	100.00%
Firefighting Equipment	4462	7,198	26,000	18,802	72.31%
Office & Communication Equipment	4465	8,592	29,593	21,001	70.97%
Radio & Communications	4469	9,411	18,300	8,889	48.58%
Aparatus Upgrades	4476	6,185	1,750	(4,435)	(253.46%)
<b>TOTAL FIXED ASSETS</b>		<b>31,386</b>	<b>80,743</b>	<b>49,357</b>	<b>61.13%</b>
<b>CAPITAL EXPENDITURES</b>					
Type 1 Engine Repair	0-000-4510-007	0	20,000	20,000	100.00%
2021 Ford Expedition (012 Replacement)	0-000-4510-030	0	25,000	25,000	100.00%
Automatic Heart Defibrillators/EKG Monitors	0-000-4511-003	0	360,000	360,000	100.00%
Station 17 Seal Coat and Restripe	0-000-4512-025	0	3,500	3,500	100.00%
Dry Rot Repair	0-000-4512-037	0	5,000	5,000	100.00%
Drainage Work	0-000-4512-044	0	5,000	5,000	100.00%
Recliners	0-000-4512-047	3,300	4,000	700	17.50%
Replace/Waterproof Electric box at tower	0-000-4512-048	0	1,000	1,000	100.00%
Solar - 4 Stations	0-000-4512-049	50,427	418,000	367,573	87.94%
Training Room Upgrades	0-000-4512-050	3,918	7,500	3,582	47.77%
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>57,645</b>	<b>849,000</b>	<b>791,356</b>	<b>93.21%</b>
<b>CONSOLIDATED MITIGATION EXPENDITURES</b>					
Type 1 Engine/PNC Equipment Finance	0-000-4523-021	146,158	147,000	842	0.57%
Handtevy EMS Pediatric System	0-000-4523-052	5,648	6,000	352	5.86%
Lucas Devices	0-000-4523-053	141,742	145,000	3,258	2.25%

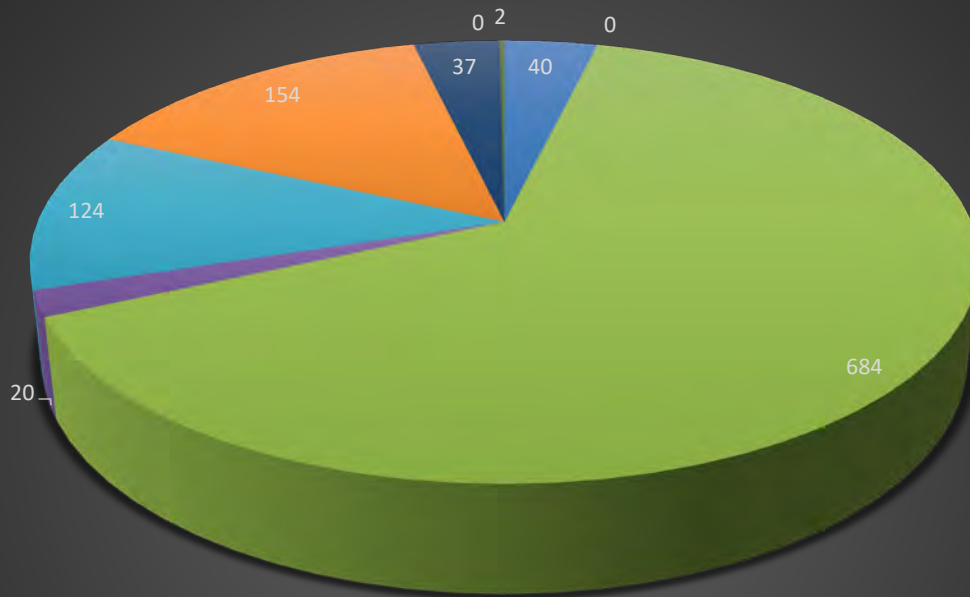
South Placer Fire District  
Profit & Loss Statement  
For the Nine Months Ending Friday, March 31, 2023

		YTD	BUDGET	VARIANCE	----- REMAINING ----- %
Tablet Command	0-000-4523-054	0	78,000	78,000	100.00%
Extrication Tools	0-000-4523-056	30,338	30,000	(338)	(1.13%)
Station 16 Opening	0-000-4523-057	2,490	21,000	18,510	88.14%
Station 15 Generator	0-000-4523-058	25,736	47,000	21,264	45.24%
<b>TOTAL CONSOLIDATED MITIGATION</b>		352,112	474,000	121,887	25.71%
<b>TOTAL OPERATING EXPENSES</b>		10,519,690	15,735,997	5,216,305	33.15%
<b>EXCESS OF REVENUE/EXPENDITURES</b>		(1,374,401)	0	1,374,403	319,628,609.30%
<b>BEGINNING FUND BALANCE</b>		3,832,957	3,832,957	0	0.00%
<b>ENDING FUND BALANCE</b>		2,458,556	3,832,957	1,374,403	35.86%
<b>COMPONENTS OF FUND BALANCE</b>					
Ending FB Consolidated Mit. Reserve	0-000-0565-000	0	(875,459)	(875,459)	100.00%
Ending FB Unassigned	0-000-0554-000	0	(1,300,973)	(1,300,973)	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	(123,627)	(123,627)	100.00%
Ending FB Contingent Reserve	0-000-0559-000	0	(714,456)	(714,456)	100.00%
		0	(3,832,957)	(3,832,957)	100.00%

SPFD Station 18 Incident Type Count  
For the year 2022

Incident Type	Total	Percent of total
1 - Fire	40	4%
2 - Overpressure Rupture, Explosion, Overheat (No Fire)	0	0%
3 - Recuse & Emergency Medical Service Incident	684	64%
4 - Hazardous Condition (No Fire)	20	2%
5 - Service Call	124	12%
6 - Good Intent Call	154	15%
7 - False Alarm & False Call	37	3%
8 - Severe Weather & Natural Disaster	0	0%
9 - Special Incident Type	2	0%
	1061	100%

### Sum of Total Incidents



- 1 - Fire
- 2 - Overpressure Rupture, Explosion, Overheat (No Fire)
- 3 - Recuse & Emergency Medical Service Incident
- 4 - Hazardous Condition (No Fire)
- 5 - Service Call
- 6 - Good Intent Call
- 7 - False Alarm & False Call
- 8 - Severe Weather & Natural Disaster
- 9 - Special Incident Type

**Historical Benefit Assessment Allocation**  
**For the Years 2022/23 and 2021/22**



