

**Agenda**  
South Placer Fire District  
Loomis Fire Protection and Emergency Response Services Assessment  
Citizen's Oversight Committee

Monday May 6<sup>th</sup>, 2024  
3:00 pm  
Station 17 Training Room, 6900 Eureka Road, Granite Bay

Committee Members  
Randy Elder, Chairman

Jenny Knisley  
Brian Phillipe

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 May 24, 2023, 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 2024/25 and formulate findings to report to the Fire District Board of Directors.
6. Committee Member's Comments
7. Adjournment

Agenda Posted on May 2, 2024

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

May 24, 2023

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 Wednesday, May 24, 2023, at 10:00 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, Dan Gibson, Brian Phillipe, and Jenine Windeshausen. Absent: none. One vacancy exists on the Committee due to the recent passing of Roger Carroll. 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 Jenine Windeshausen, seconded by Brian Phillipe, the agenda was approved as prepared.

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

Approval of Minutes: On a motion by Jenine Windeshausen, seconded by Brian Phillipe, the minutes of the Citizens' Oversight Committee meeting of June 3, 2022, were approved as written.

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

Review of Projected Expenditure of Assessment Funds: Committee members were provided an information packet containing the June 2023 Engineer's Report, a proposed budget allocation of projected assessment funds for fiscal year 2023/24, and supporting documentation.

Chief Duerr reported that the increase in CPI for this year is 4.88%. The maximum by which the Benefit Assessment can be increased annually is 4%. Therefore, the proposed assessment budget includes a 4% increase.

Chief Duerr also noted that, with the closure of a fire station in Division 2, shared costs allocated to each of the open stations increased, thereby increasing expenditures allocated to Division 1. For this reason, the proposed budget for the Loomis Benefit Assessment District (Division 1), is showing a deficit. He expects that trend to reverse in the 2024/25 fiscal year with increased special tax revenue from Costco and some reductions in staffing costs.

There was discussion about segregating funds and breaking out fund balances for each Division.

Recommendation: On a motion by Jenine Windeshausen, seconded by Dan Gibson, the Committee requested that Chief Duerr report to the Fire Board that the Committee recommends separate accounting of costs for Division 1 and Division 2 so that the public has transparency.

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

The following comments were made in reference to the meeting information packet and the Engineer's Report:

On page 6 of the Engineer's Report, it is unclear that the term "emergency services" excludes emergency medical services.

Budgeted salaries and benefits for fiscal year 2022/23 were lower than for 2021/22. This was due to lower-staffing costs such as step-pay rates. The staffing at Station 18 is unchanged with three 3-person crews.

The incident-type chart in the meeting information packet clearly shows that, at 64%, the District responds to more rescue and emergency medical service calls than any other type of incident. In Division 1, property tax revenue that once funded fire service now funds medical aid, and the Benefit Assessment funds fire.

Chief Duerr attends meetings of the Horseshoe Bar/Penryn and Granite Bay MACs. At the next meetings, he will report that the Oversight Committee has met and present information about the Committee's purpose and findings.

On page 24 of the Engineer's Report, it states that "members of the Citizens' Oversight Committee will be nominated and approved by the Board of Directors of the Consolidated District." This is in conflict with meeting minutes of the Loomis Fire District Board of Directors, dated February 13, 2008, which state that the Committee "will consist of two persons appointed by the Town of Loomis, two appointed by the Fire Board, and one appointed by Supervisor Holmes." Chief Duerr will contact SCI Consulting Group, who prepared the Engineer's Report, to review the original Assessment document for the correct procedure. This needs to be resolved before appointing someone to fill the current vacancy on the Committee.

It would be helpful to the Committee to have historical financial data reported in the information packet. The packet currently includes the proposed Assessment budgets from the prior two years, but no actual prior year numbers.

Recommendation: On a motion by Jenine Windeshausen, seconded by Brian Phillipe, the Committee recommended that columns reporting actual revenue and expenditure numbers for Division 1 for each of the prior three years be added to the proposed Assessment budget report, and to include allocable fund balances for Division 1.

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

Dan Gibson complimented the Fire District on doing an exceptionally good job with fast response time.

Oversight Committee Recommendation to the Fire Board: On a motion by Brian Phillipe, seconded by Dan Gibson, the Committee approved reporting to the Board of Directors of the South Placer Fire District that the Committee has reviewed the projected expenditures allocated to the Assessment District for the 2023/24 fiscal year and recommends acceptance of the expenditure of Assessment funds as proposed.

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

Adjournment: There being no further business, the meeting adjourned at 11:05 a.m.

Respectfully submitted,



Barbara Leak, District Secretary

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

**South Placer Fire District**  
**Loomis Fire and Emergency Response**  
**Services Assessment**



**Proposed Allocations of the**  
**2024/25 Benefit Assessment**

**SPFD Proposed Allocation of the  
Loomis Fire Protection  
Emergency Response Services Assessment  
Projected Revenue Expenditures Fiscal Year 2024/25**



	Projected FY 2024-25	Less EMS Costs	Cost of Fire Protection & Emergency Response Services	Less Cost Not Covered by Benefit Assessment	Cost Funded by Benefit Assessment	Estimations
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**Revenue**

Property Taxes	\$ 443,068	\$ 94,117	\$ 348,951	\$ 348,951	\$ -	4.50%
Parcel Tax	\$ 535,500		\$ 535,500	\$ 535,500	\$ -	5.00%
Zones of benefit	\$ 49,500		\$ 49,500	\$ 49,500	\$ -	8.26%
Benefit Assessment	\$ 1,194,097		\$ 1,194,097		\$ 1,194,097	4.00%
Other Revenue	\$ 85,000		\$ 85,000	\$ 85,000		0.00%
<b>Operating Revenue</b>	<b>\$ 2,307,165</b>					
ST Reimbursement*	\$ 35,000		\$ 35,000	\$ 35,000	\$ -	
New Development Fees	\$ 51,000		\$ 51,000	\$ 51,000	\$ -	
<b>Total Revenue</b>	<b>\$ 2,393,165</b>	<b>\$ 94,117</b>	<b>\$ 2,299,048</b>	<b>\$ 1,104,951</b>	<b>\$ 1,194,097</b>	
<b>Expenditures</b>						<b>Budgeting Principles</b>
Staff/Salary/Benefit	\$ 1,954,183	\$ 45,000	\$ 1,909,183	\$ 715,086	\$ 1,194,097	97%
Administrative costs	\$ 290,552	\$ 30,242	\$ 260,310	\$ 260,310		
Service & Operations	\$ 300,083	\$ 18,875	\$ 281,208	\$ 281,208		13%
Fixed Assets	\$ 18,000		\$ 18,000	\$ 18,000		1%
ST Expenditures/Cont*	\$ 30,000		\$ 30,000	\$ 30,000		Pass through
<b>Total Expenditures</b>	<b>\$ 2,592,818</b>	<b>\$ 94,117</b>	<b>\$ 2,498,701</b>	<b>\$ 1,304,604</b>	<b>\$ 1,194,097</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	\$ 79,500		\$ 79,500	\$ 79,500	\$ -	
Replacement Facilities	\$ 14,500		\$ 14,500	\$ 14,500	\$ -	1%
<b>Total Additions to Reserves</b>	<b>\$ 120,250</b>		<b>\$ 120,250</b>	<b>\$ 120,250</b>	<b>\$ -</b>	
<b>Total Expenditures &amp; Reserves</b>	<b>\$ 2,713,068</b>	<b>\$ 94,117</b>	<b>\$ 2,618,951</b>	<b>\$ 1,424,854</b>	<b>\$ 1,194,097</b>	
Balance	\$ (319,903)	\$ -	\$ (319,903)	\$ (319,903)	\$ -	113%

**SPFD Profit and Loss Statement  
Ending March 31, 2024**

		YTD	BUDGET	----- REMAINING ----- VARIANCE	%
<b>REVENUES</b>					
Secured Property Tax General	0-000-6000-001	\$5,261,265	\$9,567,127	\$4,305,862	45.01%
Unitary & Op Non-Unitary	0-000-6000-002	105,520	191,854	86,334	45.00%
Current Unsecured Property Tax	0-000-6000-003	199,255	207,260	8,005	3.86%
Delinquent Secured Property Taxes	0-000-6000-004	0	836	836	100.00%
Delinquent Unsecured Property Tax	0-000-6000-005	3,534	2,593	(941)	(36.29%)
Current Supplemental Property Tax	0-000-6000-006	118,390	243,400	125,010	51.36%
Delinquent Supplemental Property Tax	0-000-6000-008	917	550	(367)	(66.77%)
SPFD Special Tax	0-000-6001-000	392,319	713,370	321,051	45.00%
Loomis Special Tax	0-000-6001-001	296,969	539,943	242,974	45.00%
Loomis Fire Protection & Response Assessment	0-000-6002-000	631,175	1,147,591	516,416	45.00%
Railroad Unitary Tax	0-000-6106-000	3,276	5,709	2,433	42.61%
Interest-County	0-000-6950-000	47,700	20,000	(27,700)	(138.50%)
Sect. 5151 Interest Refunded	0-000-6957-000	(42)	(385)	(343)	89.02%
HOPTERS Intergovernmental Revenue	0-000-7000-000	26,182	51,221	25,039	48.89%
Ambulance Services	0-000-8192-000	1,504,413	1,960,000	455,587	23.24%
Uniform Reimbursement	0-000-8193-001	30	100	70	70.00%
Other Miscellaneous	0-000-8193-010	40,570	130,000	89,430	68.79%
Fees For Service & Cost Recovery Charges	0-000-8193-011	375,622	310,000	(65,622)	(21.17%)
4850 Reimbursements	0-000-8193-014	28,481	30,000	1,519	5.06%
Cellular Tower Lease	0-000-8193-015	75,429	107,700	32,271	29.96%
MVA Fees	0-000-8193-016	7,625	7,500	(125)	(1.67%)
Local/State/Federal Grants	0-000-8193-018	74,307	771,496	697,189	90.37%
CFAA Revenues	8197	102,231	180,000	77,769	43.20%
<b>TOTAL GENERAL REVENUES</b>		<b>9,295,168</b>	<b>16,187,865</b>	<b>6,892,696</b>	<b>42.58%</b>
Consolidated Mitigation Fee Revenue	0-000-8267-000	364,980	300,000	(64,980)	(21.66%)
Consolidated Mitigation Interest	0-000-8264-007	34,027	6,000	(28,027)	(467.12%)
<b>TOTAL RESTRICTED MITIGATION REVENUES</b>		<b>399,007</b>	<b>306,000</b>	<b>(93,007)</b>	<b>(30.39%)</b>
<b>TOTAL ALL REVENUES</b>		<b>9,694,175</b>	<b>16,493,865</b>	<b>6,799,689</b>	<b>41.23%</b>
<b>OPERATING EXPENSES</b>					
<b>SALARIES/BENEFITS</b>					
Salaries & Wages	1002:1003	4,509,006	6,684,168	2,175,162	32.54%
Sellback/Admin. & FF's	1004	2,935	105,000	102,065	97.21%
Intern FF/Board/Res.App FF/PT	1005	7,000	20,000	13,000	65.00%
Callback/Overtime-Firefighter	1006	1,141,003	1,000,000	(141,003)	(14.10%)
Comp For Absence/Illness	1007	52,163	25,000	(27,163)	(108.65%)
Out of Grade Pay	1008	0	3,000	3,000	100.00%
Other Payroll	1015	1,500	10,000	8,500	85.00%
Volunteer Length of Service Award	1016	1,000	1,000	0	0.00%
PERS Retirement	1300	818,212	1,151,541	333,329	28.95%
PERS Lump Sum Payment	1302	930,786	930,800	14	0.00%
Employer 457 Def. Comp. Match	1305	17,518	30,000	12,482	41.61%
Employment Taxes (FICA/Medicare/SUI)	1301	85,409	108,649	23,240	21.39%
Workmans Comp. Insurance	1315	375,634	770,000	394,366	51.22%
Agency Share Insurance	1550	755,351	1,230,179	474,828	38.60%
COP Debt Service	1552	112,701	400,404	287,703	71.85%
Labor Legal	2010	38,347	60,000	21,653	36.09%
Uniform Allowance/Cell Phone	2017	60,835	117,320	56,485	48.15%

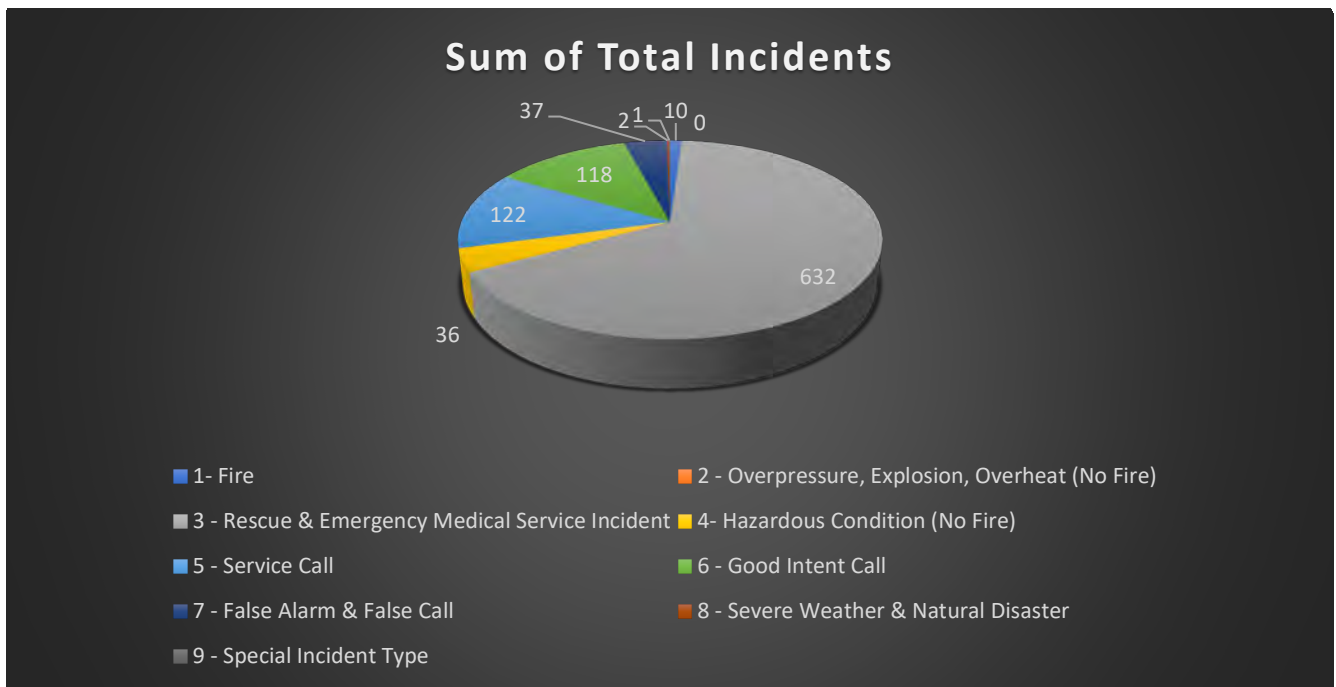


Employees Assistance Program	2019	2,833	5,800	2,967	51.16%
CFAA Expenditures	1997	91,658	180,000	88,342	49.08%
<b>TOTAL SALARIES/BENEFITS/CFAA</b>		<b>9,003,891</b>	<b>12,832,861</b>	<b>3,828,971</b>	<b>29.84%</b>
<b>SERVICE &amp; OPERATIONS</b>					
Audit	2020	15,925	15,925	0	0.00%
Propane	2021	1,432	3,750	2,318	61.81%
Employee Physicals/DL/Wellness	2023	72,416	84,550	12,134	14.35%
ParamedicCert.EMT/CPR Classes	2024	1,413	6,140	4,727	76.99%
Ambulance Billing Service	2025	134,131	205,000	70,869	34.57%
Garbage	2026	6,367	12,500	6,133	49.06%
Gas & Electric	2027	39,705	50,000	10,295	20.59%
Insurance (FAIRA)	2028	147,061	147,061	0	0.00%
Memberships/Subscriptions	2030	16,599	21,183	4,584	21.64%
News Publications & Ads	2032	1,344	2,000	656	32.80%
Sewer	2035	872	7,000	6,128	87.54%
Telephone	2037	31,756	58,076	26,320	45.32%
Training Supplies	2038	5,706	17,500	11,794	67.40%
Business/Conference	2039	4,905	15,000	10,095	67.30%
Education/Training	2040	14,187	25,000	10,813	43.25%
Water	2041	13,368	16,500	3,132	18.98%
Laundry	2042	1,049	1,850	801	43.32%
Legal/Consulting Fees	2043-000	66,654	70,000	3,346	4.78%
Prevention Consulting Fees	2043-001	99,501	95,000	(4,501)	(4.74%)
Petty Cash Fund	2044	0	250	250	100.00%
Pre-Employment Testing/Background Inv.	2045	6,415	20,000	13,585	67.93%
Medical Waste Disposal	2046	2,446	4,500	2,054	45.64%
County Charges (Tax Collection/LAFCO/Refunds)	2050	207,187	203,439	(3,748)	(1.84%)
Food/Drink-Incident Supplies	2053	1,924	7,500	5,576	74.34%
Safety Awards	2055	2,617	7,250	4,633	63.90%
Software Subscriptions	2056	97,183	139,067	41,884	30.12%
Cleaning/Maintenance Supplies	2120	5,215	17,000	11,785	69.33%
Computer Service & Maint.	2122	5,849	12,000	6,151	51.26%
Fire Prevention Supplies	2123	5,281	10,000	4,719	47.19%
Fuel & Oil	2124	79,502	116,000	36,498	31.46%
Medical Supplies	2127	59,381	125,000	65,619	52.50%
Miscellaneous Supplies	2128	32	1,000	968	96.82%
Office Supplies/Computer	2129	2,939	8,000	5,061	63.26%
Oxygen	2130	5,340	8,250	2,910	35.28%
Postage/Shipping	2131	990	2,000	1,010	50.49%
Storage	2132	2,592	3,000	408	13.60%
Uniform Supplies	2133	2,763	14,000	11,237	80.26%
Misc. Firefighting Equip/Supplies	2135	10,273	20,000	9,727	48.64%
Radio Repair	2221	1,454	16,000	14,546	90.91%
Automotive Repairs/Supplies	2222	77,368	125,000	47,632	38.11%
Facilities Maintenance	2225	33,735	98,100	64,365	65.61%
SCBA Maintenance	2226	4,128	12,990	8,862	68.22%
Equipment Service Maintenance	2227	10,182	39,085	28,903	73.95%
Turnout Clothing Maint.	2228	6,789	9,280	2,491	26.84%
Outside Services/Printing	2523	910	1,320	410	31.10%
Bad Debt Expense	8510 + 4521	0	225,000	225,000	100.00%
<b>TOTAL SERVICE &amp; OPERATIONS</b>		<b>1,306,886</b>	<b>2,099,066</b>	<b>792,179</b>	<b>37.74%</b>

<b>FIXED ASSETS</b>					
Facilities,	4456	0	19,758	19,758	100.00%
Firefighting Equipment	4462	4,844	32,000	27,156	84.86%
EMS Equipment	4464	0	15,000	15,000	100.00%
Office & Communication Equipment	4465	8,690	15,500	6,810	43.94%
Shop Equipment	4470	2,390	5,000	2,610	52.21%
Fitness Equipment	4474	0	8,105	8,105	100.00%
<b>TOTAL FIXED ASSETS</b>		<b>15,924</b>	<b>95,363</b>	<b>79,440</b>	<b>83.30%</b>
<b>CAPITAL EXPENDITURES</b>					
Water Tender	0-000-4510-031	446,021	426,000	(20,021)	(4.70%)
Automatic Heart Defibrillators/EKG Monitors	0-000-4511-003	354,814	354,814	0	0.00%
Mobile/Portable Radios	0-000-4511-011	0	68,000	68,000	100.00%
Med Vaults	0-000-4511-035	20,156	21,000	844	4.02%
St. 17 Generator	0-000-4512-032	75,601	160,000	84,399	52.75%
St. 16 Generator	0-000-4512-033	57,114	65,000	7,886	12.13%
Recliners	0-000-4512-047	0	5,000	5,000	100.00%
Replace/Waterproof Electric box at tower	0-000-4512-048	0	1,000	1,000	100.00%
App. Bay Heaters	0-000-4512-051	0	5,000	5,000	100.00%
Shop Heat/AC Unit	0-000-4512-052	0	11,100	11,100	100.00%
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>953,706</b>	<b>1,116,914</b>	<b>163,209</b>	<b>14.61%</b>
<b>TOTAL GENERAL OPERATING EXPENSES</b>		<b>11,280,407</b>	<b>16,144,204</b>	<b>4,863,799</b>	<b>30.13%</b>
<b>CONSOLIDATED MITIGATION EXPENDITURES</b>					
Type 1 Engine/PNC Equipment Finance	0-000-4523-021	146,158	147,000	842	0.57%
Tablet Command	0-000-4523-054	0	112,000	112,000	100.00%
2023 Ambulance	0-000-4523-059	0	425,000	425,000	100.00%
2023 EMS Chief Vehicle	0-000-4523-060	0	100,000	100,000	100.00%
<b>TOTAL RESTRICTED MITIGATION EXPENDITURES</b>		<b>146,158</b>	<b>784,000</b>	<b>637,842</b>	<b>81.36%</b>
<b>TOTAL ALL EXPENSES</b>		<b>11,426,565</b>	<b>16,928,204</b>	<b>5,501,641</b>	<b>32.50%</b>
<b>EXCESS GENERAL REVENUE LESS EXPENDITURES</b>		<b>(1,985,239)</b>	<b>43,661</b>	<b>2,028,897</b>	<b>4,646.93%</b>
<b>EXCESS MITIGATION REVENUE LESS MITIGATION EXPENDITURES</b>		<b>252,849</b>	<b>(478,000)</b>	<b>(730,848)</b>	<b>152.90%</b>
<b>COMBINED EXCESS</b>		<b>(1,732,390)</b>	<b>(434,339)</b>	<b>1,298,048</b>	<b>(298.86%)</b>
<b>BEGINNING FUND BALANCES</b>		<b>4,983,795</b>	<b>4,983,795</b>	<b>0</b>	<b>0.00%</b>
<b>ENDING FUND BALANCES</b>		<b>3,251,405</b>	<b>4,549,456</b>	<b>1,298,048</b>	<b>28.53%</b>
<b>COMPONENTS OF FUND BALANCE</b>					
Ending FB Consolidated Mit. Reserve	0-000-0565-000	0	(764,006)	(764,006)	100.00%
Ending FB Unassigned	0-000-0554-000	0	(2,128,925)	(2,128,925)	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	(714,457)	(714,457)	100.00%
		<b>0</b>	<b>(4,549,457)</b>	<b>(4,549,456)</b>	<b>100.00%</b>

# SPFD Station 18 Incident Type Count – 2024

Incident Type	Total	% of Total
1- Fire	10	1%
2 - Overpressure, Explosion, Overheat (No Fire)	0	0%
3 - Rescue & Emergency Medical Service Incident	632	66%
4- Hazardous Condition (No Fire)	36	4%
5 - Service Call	122	13%
6 - Good Intent Call	118	12%
7 - False Alarm & False Call	37	4%
8 - Severe Weather & Natural Disaster	2	0%
9 - Special Incident Type	1	0%
	958	100%



**Historical Benefit Assessment Allocations  
for the Years 2023/2024 and 2023/2022**



	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	\$ 124,702	\$ 18,875	\$ 105,827	\$ 105,827		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>\$ 2,405,411</b>	<b>\$ 61,450</b>	<b>\$ 2,343,961</b>	<b>\$ 1,196,719</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%
Total Additions to Reserves	\$ 120,750		\$ 120,750	\$ 120,750	\$ -	
<b>Total Expenditures &amp; Reserves</b>	<b>\$ 2,526,161</b>	<b>\$ 61,450</b>	<b>\$ 2,464,711</b>	<b>\$ 1,317,469</b>	<b>\$ 1,147,242</b>	
Balance	\$ (150,450)	\$ -	\$ (150,450)	\$ (150,450)	\$ -	107%

## 2023/24 Annual Expenditures



Projected FY 2022-23	Less EMS Costs	Cost of Fire Protection & Emergency Response Services	Less Cost Not Covered by benefit Assessment	Cost Funded by Benefit Assessment	Estimations
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**Revenue**

Property Taxes	\$ 402,262	\$ 75,070	\$ 327,192	\$ 327,192	\$ -	4.50%
Parcel Tax	\$ 488,640		\$ 488,640	\$ 488,640	\$ -	5.00%
Zones of benefit	\$ 31,670		\$ 31,670	\$ 31,670	\$ -	8.26%
Benefit Assessment	\$ 1,093,350		\$ 1,093,350		\$ 1,093,350	4.00%
Other Revenue	\$ 70,812		\$ 70,812	\$ 70,812		0.00%
<b>Operating Revenue</b>	<b>\$ 2,086,734</b>					
ST Reimbursement*	\$ 42,500		\$ 42,500	\$ 42,500	\$ -	
New Development Fees	\$ 80,000		\$ 80,000	\$ 80,000	\$ -	
<b>Total Revenue</b>	<b>\$ 2,209,234</b>	<b>\$ 75,070</b>	<b>\$ 2,134,164</b>	<b>\$ 1,040,814</b>	<b>\$ 1,093,350</b>	
<b>Expenditures</b>						<b>Budgeting Principles</b>
Staff/Salary/Benefit	\$ 1,311,752	\$ 45,000	\$ 1,266,752	\$ 173,402	\$ 1,093,350	78%
Administrative costs	\$ 322,730	\$ 7,500	\$ 315,230	\$ 315,230		
Service & Operations	\$ 151,301	\$ 22,570	\$ 128,731	\$ 128,731		7%
Fixed Assets	\$ 18,000		\$ 18,000	\$ 18,000		1%
ST Expenditures/Cont*	\$ 42,500		\$ 42,500	\$ 42,500		Pass through
<b>Total Expenditures</b>	<b>\$ 1,846,283</b>	<b>\$ 75,070</b>	<b>\$ 1,771,213</b>	<b>\$ 677,863</b>	<b>\$ 1,093,350</b>	
<b>Capital Expenditures/Reserve Contributions</b>						
Replacement Fire Apparatus	\$ 179,377		\$ 179,377	\$ 179,377	\$ -	9%
Replacement Major Equipment	\$ 27,074		\$ 27,074	\$ 27,074	\$ -	1%
Est. Mitigation Reserve	\$ 80,000		\$ 80,000	\$ 80,000	\$ -	
Replacement Facilities	\$ 76,500		\$ 76,500	\$ 76,500	\$ -	4%
<b>Total Additions to Reserves</b>	<b>\$ 362,951</b>		<b>\$ 362,951</b>	<b>\$ 362,951</b>	<b>\$ -</b>	
<b>Total Expenditures &amp; Reserves</b>	<b>\$ 2,209,234</b>	<b>\$ 75,070</b>	<b>\$ 2,134,164</b>	<b>\$ 1,040,814</b>	<b>\$ 1,093,350</b>	
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	100%

## 2022/2023 Annual Expenditure



Fiscal Year 2024-25

# ENGINEER'S REPORT

## South Placer Fire Protection District

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

April 2024

Preliminary Report

Engineer of Work:



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Fairfield, California 94534  
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# South Placer Fire Protection District

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## Board of Directors

Tracy Randall, Board President  
Chris Gibson, Board Vice President  
Ken Musso, Clerk  
Dan Bajtos, Director  
Gary Grenfell, Director  
Mike Johnson, Director  
Terry Ryland, Director

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## South Placer Fire Chief

Mark Duerr, Fire Chief

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## Secretary of the Board

Katherine Medeiros

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## Engineer of Work

SCI Consulting Group  
Edric Kwan, P.E.

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## Introduction

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

The Consolidated District maintains and operates six fire stations, and currently has 57 full-time employees and 1 volunteer. In addition to providing fire suppression, fire prevention, emergency response, emergency services, technical rescue, and advanced life support services the Consolidated District also provides basic hazardous materials response, emergency vehicle maintenance, and other services relating to the protection of lives and property. The Consolidated District is governed by a seven-member Board of Directors that are elected by divisions: three Directors from the boundaries of the former District and four Directors elected from the original Boundaries of the South Placer Fire District. The Directors serve staggered four-year terms.

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

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

- Describe the fire suppression, safety, and emergency response services and equipment that would be funded by the assessments (the "Services");
- Establish a budget for the Services that would be funded by the proposed 2024-25 assessments;
- Determine the benefits received from the Services by property within the Assessment District; and
- Determine and assign a method of assessment apportionment to lots and parcels within the Assessment District.

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

The Assessment District is narrowly drawn to include only properties that will benefit from the additional fire protection services that are provided by the assessment funds. The Assessment Diagram included in this report shows the boundaries of the Assessment District.

## Legal Analysis

### Proposition 218

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

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

### Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

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

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

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

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### **Dahms v. Downtown Pomona Property**

On June 8, 2009, the 4<sup>th</sup> Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

---

### **Bonander v. Town of Tiburon**

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

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### **Beutz v. County of Riverside**

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

---

### **Golden Hill Neighborhood Association v. City of San Diego**

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

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### **Compliance with Current Law**

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

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

The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Services and proportional special benefit to each property. Finally, the Assessments are consistent with Beutz and Greater Golden Hill because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

## Assessment Process

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

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

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

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



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

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

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

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

If the assessments are so confirmed and approved, the levies would be submitted to the Placer County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2024-25. The levy and collection of the assessments would continue year-to-year until terminated by the Authority Board of Directors.

The fiscal year 2024-25 assessment budget includes outlays for supplies, firefighter salaries, and other fire suppression and protection programs. If the Board approves this Engineer's Report for fiscal year 2024-25 and the continuation of the assessments by Resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for the Fiscal Year 2023-24.

The public hearing is currently scheduled for June 12, 2024. At this hearing, the Board would consider approval of a resolution confirming the assessments for the Fiscal Year 2024-25. If so confirmed and approved, the assessments would be submitted to the Placer County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2024-25.

## Description of Services

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

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

$$\text{Final Level of Service} = \text{Baseline Level of Service} + \text{Enhanced Level of Service}$$

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

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

# Cost and Budget

The following budget lists the proposed expenditures funded by the Assessment District in Fiscal Year 2024-25.

**Table 1 - Cost and Budget**

<b>LOOMIS FIRE PROTECTION DISTRICT</b> <b>Improved Fire Protection and Emergency Response Assessment</b> Estimate of Cost Fiscal Year 2024-25			
			<i>Total Budget</i>
Beginning Fund Balance July 1, 2024			\$0
Services Costs			
<b>Staffing, Salaries and Benefits</b>			<b>\$2,244,735</b>
Salaries, Wages, Payroll Taxes	\$1,213,299.00		
Fringe Benefits	\$1,031,436.00		
<b>Service and Operations/Maintenance</b>			<b>\$300,083</b>
Apparatus & Equipment	\$67,332.00		
Facilities Maintenance & Supplies	\$55,788.00		
Personal Safety Equipment	\$37,395.00		
Emergency Medical Supplies	\$18,875.00		
Operations	\$74,851.00		
Training	\$21,667.00		
Prevention & Public Education	\$24,175.00		
<b>Capital Equipment/Fixed Assets/Reserve</b>			<b>\$40,750</b>
Apparatus	\$14,500.00		
Major Equipment	\$12,500.00		
Facility	\$13,750.00		
<b>Mitigation Fee Expenditures/Reserve</b>			<b>\$97,500</b>
Facilities and Apparatus	\$97,500.00		
Totals for Servicing			<b>\$2,683,068</b>
Incidental Costs			
Allowance for Contingencies and Uncollectables	\$19,430		
Totals for Incidental Costs			\$19,430
<b>Total Benefit of Services and Related Expenses</b>			<b>\$2,702,498</b>
SFE Units			4418.00
<b>Benefit received per Single Family Equivalent Unit</b>			<b>\$611.70</b>
Less:			
Beginning Fund Balance			\$0
Emergency Medical Supplies paid from other sources			(\$18,875)
District Contribution for General Benefits			(\$68,975)
District Contribution toward Special Benefits			(\$1,100,093)
Transfers to (from) reserves			(\$320,458)
Total Revenue from Other Sources <sup>1</sup>			(\$1,508,401)
Net Cost of Fire Suppression and Protection Services			<b>\$1,194,097</b>
<b>Total Fire Suppression and Protection Services Budget</b>			<b>\$1,194,097</b>
(Net Amount to be Assessed)			
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment
	4,418.00	\$270.28	\$1,194,097

## Method of Apportionment

### Method of Apportionment

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

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

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

### Discussion of Benefit

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

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

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

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

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

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

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

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

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

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

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

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

## Benefit Factors

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

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

---

**Increased safety and protection of real property assets for all property owners within the Assessment District.**

The Assessments will fund improved fire protection and emergency response services, and thereby can reduce significantly the risk of property damage associated with fires. Clearly, fire mitigation helps to protect and specifically benefits both improved properties and vacant properties in the Assessment District.

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

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

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

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

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

---

**Protection of views, scenery and other resource values, for property in the Assessment District.**

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

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

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

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**Enhanced utility and desirability of the properties in the Assessment District.**

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

*"The quality of life of rural areas is affected by the quality of services produced and provided by local government...In addition, the quantity and quality of services produced and provided*

*have a direct effect on the competitiveness of an area, its ability to appeal to, and retain private enterprises in economically viable activities.” 8*

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

## Benefit Finding

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

## General Versus Special Benefit

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

In other words:

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

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

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

A formula to estimate the general benefit is listed below:

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

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

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

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

## Calculating General Benefit

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



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### **Benefit to Property Outside the Assessment District**

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

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

#### Criteria:

- 214 parcels outside the assessment district but proximate to the assessment District Boundaries
- 4,632 parcels in the Assessment District
- 50% relative benefit compared to property within the assessment district

#### Calculation:

General Benefit to property outside the Assessment district =  $214/4,846 * .5 = 2.21\%$

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

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### **Benefit to Property *Inside* the District that is *Indirect and Derivative***

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

In determining the proposed Assessment District area, the District has been careful to limit it to an area of parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the Assessment District in order to maintain the same improved level of fire suppression and protection throughout the area. Fire protection and suppression will be provided as needed throughout the area. The shared special benefit - reduced severity and number of fires - would be received on an equivalent basis by all parcels in the Assessment District. Furthermore, all parcels in the Assessment District would directly benefit from the ability to request service from the Consolidated District and to have a Consolidated District firefighter promptly respond directly to the parcel and address the owner's or resident's service need.

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

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### **Benefit To The Public At Large**

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

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

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### Summary of General Benefits

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

GENERAL BENEFIT =

2.2 % (OUTSIDE THE FORMER DISTRICT)

+ 0.0 % (INSIDE THE FORMER DISTRICT - INDIRECT AND DERIVATIVE)

+ 3.7 % (PUBLIC AT LARGE)

**=5.9% (TOTAL GENERAL BENEFIT)**

The Assessment District's total budget for Fiscal Year 2024-25 is \$2,702,498. Of this total budget amount, the Consolidated District will contribute approximately \$1,169,068 over 55.82% of the total budget from sources other than this assessment. This contribution constitutes significantly more than the 5.9% general benefits estimated by the Assessment Engineer.

### Benefit Finding

As noted, the assessment funds will be used to improve fire protection and emergency response services throughout the Assessment District. This Engineer's Report finds that the Services are a significant, tangible benefit that should reasonably and rationally confer more special benefit to properties in the Assessment District than the base assessment rate of \$270.28 per benefit unit.

### Zones of Benefit

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

The SVTA vs. SCCOSA decision indicates:

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

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

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

### Assessment Apportionment

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

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

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

## Method of Assessment

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

The relative benefit to properties from fire related services is:

### Equation 1 – Relative Benefit to Properties

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

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

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### Fire Risk Factors

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

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

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

**Table 2 – Fire Risk Factors**

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

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

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**Structure Value Factors**

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

**Equation 2 - Structure Value Factors**

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

Where:

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

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

Land Weighting Factor = 1

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

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

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

**Table 3 – Structure Value Factors**

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

### An Example of Benefit Calculation

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

#### Commercial/Industrial Example

The benefit is the fire risk times the structure value.

$$\text{Benefit} = \text{Fire Risk} * \text{Structure Value}$$

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

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

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

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

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

Fire Risk = 3.4403

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

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

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

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

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

Average Unit Density = 0.37 acres

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

$$\text{Structure Value} = 1.7238/\text{acre}$$

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

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


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### Summary of Benefits for Each Property Type

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



**Table 4 – Benefit Summary per Property Type**

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

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

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### **Residential Properties**

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

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

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### **Commercial/Industrial & Office Properties**

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

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### **Vacant and Undeveloped Properties**

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

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### **Rangeland & Open Space and Duck Club Properties**

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

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### **Agricultural Properties**

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

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### **Other Properties**

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

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

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

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### **Criteria and Policies**

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

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### **Duration of Assessment**

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

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### **Appeals of Assessments Levied to Property**

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

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### **Additional Background on Relative Benefit**

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

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### **Assessment Funds Must Be Expended Within the Assessment District Area**

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

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### **Citizens’ Oversight Committee**

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

## Assessment

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

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

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

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the Fiscal Year 2024-25 is generally as follows:

**Table 5 – Summary Cost Estimate**

<b>FISCAL YEAR 2024-25 BUDGET</b>	
Total for Servicing	\$2,683,068
Total Incidental Costs	\$19,430
Less Total Revenue from Other Sources	(\$1,508,401)
Total Fire Suppression & Protection Services Budget	<u>\$1,194,097</u>

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

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

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

The change in the CPI from December 2022 to December 2023 was 2.62% and the Unused CPI carried forward from the previous fiscal year is 1.13%. Therefore, the maximum authorized assessment rate for Fiscal Year 2023-24 is increased to 3.75% which equates to \$270.28 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for Fiscal Year 2023-24 at the rate of \$270.28, which is equal to the maximum authorized assessment rate.

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

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for the Fiscal Year 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Placer County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the Fiscal Year 2023-24 for each parcel or lot of land within the said Assessment District.

Dated: May 8, 2024

Engineer of Work



By

A handwritten signature in blue ink, appearing to read "Edric W. H. Kwan", written over a horizontal line.

Edric W. H. Kwan, P.E.  
License No. C062829

## Assessment Diagram

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





## Appendices

### Appendix A – Assessment Roll, Fiscal Year 2024-25

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

## End Notes

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<sup>1</sup> Insurance Services Offices Inc.

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

<sup>2</sup> Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage,"

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

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

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

<sup>5</sup> Insurance Services Offices Inc., p. 1,

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

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

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

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

<sup>9</sup> Insurance Services Offices Inc., p. 1,

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