



**EL DORADO COUNTY FIRE PROTECTION DISTRICT
SPECIAL BOARD MEETING
September 17, 2026**

Director Gilcrest
Port of Montreal
Seven Seas Splendor Suite 844
2100 Ave Pierre-Dupuy
Montreal QC H3C 3R5, Canada

AGENDA

Join Zoom Meeting
<https://us02web.zoom.us/j/81434554381>

Meeting ID: 814 3455 4381

One tap mobile
1(669)900-9128

Mike Connelly (Div. 1)
Mickey Kaiserman (Div. 2)
Kenny Voegelé Jr. (Div. 3)

Lloyd Ogan (Div. 4)
Lloyd Rutherford (Div. 5)
Paul Gilcrest (Div. 6)
Michael Pettibone (Div. 7)

9:00A.M. OPEN SESSION

PUBLIC COMMENT:

Any person wishing to address the Board on any item on the closed session portion of the agenda may do so at this time.

9:05 A.M. CLOSED SESSION

- A. Conference With Labor Negotiators
Agency Designated Representative: Fire Chief
El Dorado County Fire Professional Firefighters Association – Local 3556
The Management Employees Association
The Non-Safety Employees Association

9:30 P.M. OPEN SESSION

1. **CALL TO ORDER:**

2. **ROLL CALL:**

3. **PLEDGE OF ALLEGIANCE:**

4. **APPROVE AGENDA:**

5. **CONSENT CALENDAR:**

(All items approved on a single vote except those pulled for individual discussion and action).

A. Minutes: August 20, Board Meeting

B. Purchasing Policy

C. Remote Work Policy

D. Claim Payments/Deposits:

<u>ECF Claims:</u>	<u>Deposits:</u>
\$1,559.22	\$12,061.33
\$447.18	\$8,804.91
\$15,754.74	\$68,490.30
\$122,259.25	\$9,379.80
\$4,622.29	\$9,620.69
\$4,663.48	\$11,516.18
\$10,249.44	
\$4,328.06	
\$1,035.00	
\$30,354.50	
\$1,454.00	
\$53,619.32	
\$5,829.35	
\$60,176.13	
\$215,376.51	

6. **PUBLIC COMMENT:**

(Any person wishing to address the Board on any item that is not on the agenda may do so at this time. Public comments are limited to three minutes per person.)

7. **REPORT OF ACTION TAKEN IN CLOSED SESSION:**

A. Conference With Labor Negotiators

Agency Designated Representative: Fire Chief

El Dorado County Fire Professional Firefighters Association – Local 3556

The Management Employees Association

The Non-Safety Employees Association

8. **DEPARTMENTAL MATTERS:**

A. **Administrative** – FY 2024/2025 Final Audit

- Discuss/Review/Action

- B. Administrative** – Resolution 2026-21 – Fiscal Year 2026/2027 Final Budget
 - Discussion/Review/Action
- C. Administrative** – Resolution 2026-22 - 4th Amendment to the JPA Agreement
 - Discuss/Review/Action
- D. Administrative** – Resolution 2026-23 – Establishing a Designated Reserve Account
 - Discuss/Review/Action
- E. Operational** – Surplus of Equipment
 - Discuss/Review/Action

9. BOARD MATTERS:

10. CORRESPONDENCE AND COMMUNICATION:

- Fire Engine Response Statistics.
- Medic Unit Response Statistics.

11. FIRE CHIEF’S REPORT:

12. BOARD COMMENTS:

13. FUTURE AGENDA ITEMS:

Next regularly scheduled Board Meeting, October 15, 2026.

14. ADJOURNMENT:

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability related modification or accommodation to participate in this meeting, then please contact Fire Chief Brad Gates by telephone at 530-644-9630 or by fax 530-644-9636. Requests must be made as early as possible and at least one full business day before the start of the meeting.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BOARD MEETING**

August 20, 2026

12:00 P.M. Closed Session

1:00 P.M. Open Session

12:30 P.M. OPEN SESSION

PUBLIC COMMENT:

Any person wishing to address the Board on any item on the closed session portion of the agenda may do so at this time.

12:35 A.M. CLOSED SESSION

A. Conference With Labor Negotiators

Agency Designated Representative: Fire Chief

El Dorado County Fire Professional Firefighters Association – Local 3556

The Management Employees Association

The Non-Safety Employees Association

B. ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2): one case

1:00 P.M. OPEN SESSION

1. CALL TO ORDER:

Director Ogan called the meeting to order at 1:19 P.M

2. ROLL CALL:

Present: Kaiserman, Ogan, Rutherford, Connelly, Pettibone, Gilchrest

Absent: None

3. PLEDGE OF ALLEGIANCE:

The Pledge of Allegiance was recited.

4. APPROVE AGENDA:

It was moved by Director Gilchrest and seconded by Director Pettibone to approve with items 5C and 11A tabled until the next regular meeting. The motion was passed by the following vote:

Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Connelly, Gilchrest
Noes: None
Absent: None

5. CONSENT CALENDAR:

(All items approved on a single vote except those pulled for individual discussion and action)

- A. Minutes: July 16, 2026, Board Meeting
- B. Purchasing Policy
- C. Remote work Policy
- D. Claim Payments/Deposits:

<u>ECF Claims FY 26/27:</u>	<u>ECF Claims FY 25/26:</u>	<u>DSP Claims:</u>	<u>Deposits:</u>
\$111,164.37	\$2,231.88	\$24,488.61	\$3,081.18
\$66,195.96	\$11,500.00	\$2,278.35	\$14,978.85
\$1,201,380.00	\$45,493.19	\$2,692.14	\$311.08
\$2,000.00	\$113,785.99	\$12,719.36	\$12,868.86
\$7,158.80	\$345.00	\$15,665.50	\$63,985.88
\$55,492.75	\$9,876.00	\$456.03	\$.04
\$48,041.53	\$48,472.90	\$6,120.00	\$5,028.00
\$1,756.17	\$3,016.51	\$6,560.55	\$8,982.06
\$53,879.13	\$1,401.04	\$2,950.85	\$9,462.50
\$48,472.90	\$5,000.00	\$1,022.69	\$8,582.94
\$9,876.00	\$2,755.00	\$306.34	\$86,541.76
\$21,428.01	\$16,802.24	\$27,305.25	
\$84,836.64	\$35,823.31		
	\$945.00		

It was moved by Director Gilchrest and seconded by Director Rutherford to approve the Consent Calendar as amended. The motion was passed by the following vote:

Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Connelly, Gilchrest
Noes: None
Absent: None

6. PUBLIC COMMENT:

(Any person wishing to address the Board on any item that is not on the agenda may do so at this time. Public comments are limited to five minutes per person).

No public comment.

7. REPORT OUT OF CLOSED SESSION:

- A. Conference With Labor Negotiators
Agency Designated Representative: Fire Chief
El Dorado County Fire Professional Firefighters Association – Local 3556
The Management Employees Association
The Non-Safety Employees Association

The Board gave direction to the Fire Chief to continue negotiations with labor groups.

B. ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2): one case

Director Kaiserman stated they have been notified of potential litigation.

C. DIVISION 4 CANDIDATE INTERVIEWS (30 Minutes Per Candidate):

- Kenny Voegel Jr. - 1:15

The Board interviewed Kenny Voegel Jr.

D. DIVISION 1 BOARD OF DIRECTOR SELECTION:

- a. Discuss and Appoint

It was moved by Director Pettibone and seconded by Director Connelly to appoint Kenneth Voegel Jr. to Director of Division 3. He will complete the term of Mark Brunton. The motion was passed by the following vote:

Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Connelly, Gilchrest

Noes: None

Absent: None

E. OATH OF OFFICE:

- Division 3 Board of Director

Director Kaiserman administered the Oath of Office for Kenny Voegel Jr.

11. DEPARTMENTAL MATTERS:

A. Administrative – FY 2024/2025 Audit

- Discuss/Review/Action

This item was tabled until the next regular meeting.

B. Administrative – Resolution 2026-20 – El Dorado County Fire CFD No. 1 Annexation No. 2

- Discuss/Review/Action

It was moved by Director Rutherford and seconded by Director Ogan to approve Resolution 2026-20 – El Dorado County Fire CFD No. 1 Annexation No. 2. The motion was passed by the following vote:

Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Voegel, Connelly, Gilchrest

Noes: None

Absent: None

C. Administrative – California Fire Foundation SAVE Program - MOU

- Discuss/Review/Action

It was moved by Director Ogan and seconded by Director Rutherford to approve California Fire Foundation SAVE Program - MOU. The motion was passed by the following vote:

*Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Vogeles, Connelly, Gilchrist
Noes: None
Absent: None*

D. Operational – Paramedic Internship Agreement with Sierra College

- Discuss/Review/Action

It was moved by Director Vogeles and seconded by Director Connelly to approve the Fire Chief to enter into the Paramedic Internship Agreement with Sierra College. Motion was passed by the following vote:

*Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Vogeles, Connelly, Gilchrist
Noes: None
Abstain: None
Absent: None*

E. Administrative – Engagement Letter with SCI Consulting Group for Three Annual Reports and Three Five-Year Findings Reports.

- Discuss/Review/Action

It was moved by Director Pettibone and seconded by Director Rutherford to approve the Engagement Letter with SCI Consulting Group for Three Annual Reports and Three Five-Year Findings Reports not to exceed \$18,250.00. Motion was passed by the following vote:

*Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Vogeles, Connelly, Gilchrist
Noes: None
Abstain: None
Absent: None*

12. BOARD MATTERS:

A. Board Elections

- Chair

It was moved by Director Ogan and seconded by Director Pettibone to nominate Director Kaiserman as Chair of the Board. Motion was passed by the following vote:

*Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Vogeles, Connelly
Noes: Gilchrist
Abstain: None
Absent: None*

- Vice Chair

It was moved by Director Kaiserman and seconded by Director Rutherford to Nominate Director Rutherford as Vice Chair of the Board. Motion was passed by the following vote:

Ayes: Kaiserman, Ogan, Rutherford, Pettibone, Voge, Connelly, Gilchrest

Noes: None

Abstain: None

Absent: None

There was a nomination for Director Gilchrest as Vice Chair of the Board was made by Director Gilchrest and seconded by Director Connelly, however, Director Gilchrest withdrew his nomination.

13. CORRESPONDENCE AND COMMUNICATION:

- Fire Engine Response Statistics.
- Medic Unit Response Statistics.

14. FIRE CHIEF'S REPORT:

The Board received and filed the Fire Chiefs Report for August 20, 2026.

15. BOARD COMMENTS:

Connelly: No Comment

Ogan: No Comment

Kaiserman: Director Kaiserman stated he asked Chief Gates to reach out to our consultant regarding Board Policies. Unfortunately, Lexipol does not help with Board Policies. Director Kaiserman asked about reaching out to the El Dorado Hills Board of Directors to get a copy of theirs.

Voge: No Comment

Rutherford: No Comment

Gilchrest: Director Gilchrest stated the Chair of the El Dorado Hills Board of Directors asked to meet and have lunch to discuss the structure of the our board as well as the Advocacy and Legislative Committee. Director Gilchrest stated he loves the work on the board packet but would like to see it earlier than it is being delivered.

15. FUTURE AGENDA ITEMS:

Next regularly scheduled Board Meeting – September 17, 2026

16. ADJOURNMENT: At 3:32 P.M. it was moved by Director Gilchrest and seconded by Director Rutherford to adjourn; all in favor.

Purchasing and Procurement

214.1 PURPOSE

This policy establishes the rules, controls, and approval requirements governing all procurement of supplies, equipment, materials, and services by the El Dorado County Fire Protection District (the "District"). It identifies the authorized methods of purchase, sets the dollar thresholds at which each method applies, defines the chain of command through which purchase requests are routed and approved, and assigns responsibility for budget verification, encumbrance, and issuance of Purchase Orders.

The District uses two procurement instruments. Low-dollar, routine, operationally necessary purchases under \$500.00 are made with a District-issued California Purchase Card ("CAL-Card"). All purchases of \$500.00 or more are made only after written approval through the chain of command and only under a Purchase Order issued by the Deputy Chief of Administration or Fire Chief.

This policy is designed to be auditable and consistently enforceable. It establishes a documented chain of authorization, defined spending limits, verification of budget authority before commitment, and mandatory supporting documentation for every transaction, so that the District can demonstrate proper internal control in the event of an audit, public records request, grand jury inquiry, or litigation.

214.2 AUTHORITY AND SCOPE

This policy applies to:

- (a) All District personnel, officers, and Board members who request, authorize, approve, or make purchases on behalf of the District;
- (b) All purchases of supplies, equipment, materials, and services, regardless of dollar amount, funding source, or method of payment;
- (c) All personnel issued a CAL-Card, and all CAL-Card transactions; and
- (d) All Approving Officials and Finance/Accounting staff responsible for reviewing, approving, encumbering, reconciling, or paying District obligations.

This policy supersedes and rescinds the District's CAL-Card Purchasing Card Policy dated August 1, 2026, the substance of which is incorporated into Section 214.6. Where any other District policy, practice, or past course of dealing conflicts with this policy, this policy controls, except where a Memorandum of Understanding, a grant agreement, or a statute imposes a stricter or different requirement, in which case the stricter or externally imposed requirement controls.

Nothing in this policy authorizes any person to obligate the District except as expressly provided here. No District employee, officer, or Board member has authority to bind the District to a purchase except through a CAL-Card transaction within the limits of Section 214.6 or a Purchase Order issued under Section 214.7.

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214.3 APPLICABLE LEGAL AUTHORITY

This policy is adopted under, and is intended to comply with, the following California statutory authority applicable to the District as an independent special district organized under the Fire Protection District Law of 1987, and, where applicable, federal law and guidance. Nothing in this policy is intended to conflict with or narrow any obligation imposed by these authorities; where a conflict exists, the statute or regulation controls.

214.3.1 Health and Safety Code — Fire Protection District Law of 1987

- (a) Health and Safety Code § 13800 et seq. — Fire Protection District Law of 1987, the District's enabling statute and general source of organizational and financial authority.
- (b) Health and Safety Code § 13861(f) — General powers of a fire protection district, including the power to enter into and perform all necessary contracts pursuant to Public Contract Code Article 53 (§ 20810 et seq.).
- (c) Health and Safety Code § 13895 — Annual budget adoption requirements, including the District's appropriation limit. All expenditures under this policy must be made within the adopted budget.

214.3.2 Public Contract Code

- (a) Public Contract Code §§ 20810–20813 (Article 53, Fire Protection Districts) — Competitive bidding requirements applicable to public works contracts let by a fire protection district.
- (b) Public Contract Code § 22032 et seq. (Uniform Public Construction Cost Accounting Act, where adopted by the District) — Informal and formal bidding thresholds applicable to public projects.
- (c) Public Contract Code § 1100 et seq. — Statement of legislative intent underlying California's competitive bidding statutes: protecting public funds, preventing favoritism and fraud, and ensuring fair competition.

214.3.3 California Government Code

- (a) Government Code § 54202 — Requirement that local agencies adopt written policies governing the procurement of supplies, equipment, and services. Adoption of this policy satisfies that requirement.
 - (b) Government Code §§ 53232.2 and 53232.3 — Required written reimbursement policy, expense reporting, and documentation for Board of Directors travel and meal expenses.
 - (c) Government Code § 1090 and § 87100 et seq. — Prohibition on financial interests in contracts and on participation in decisions in which an official has a financial interest. Addressed in Section 214.14.2.
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- (d) Government Code § 7920.000 et seq. (California Public Records Act) — Public records status and retention of procurement records, addressed in Section 214.18.
 - (e) Penal Code § 424 — Misuse of public funds by a public officer; basis for referral of unauthorized or fraudulent purchasing activity for investigation or prosecution, addressed in Section 214.17.

Authority to issue purchasing cards to designated officers and employees, and to designate a Purchasing Officer, is exercised under the District's general contracting and procurement powers in Health and Safety Code § 13861(f), as implemented by resolution of the Board of Directors adopting this policy.

Where any purchase is financed in whole or in part with proceeds of bonds, assessments, community facilities district revenues, or other restricted funding sources, the Deputy Chief of Administration must confirm compliance with the specific statutory and contractual restrictions applicable to that funding source before the Purchase Order is issued.

214.3.4 Federal Authority and Guidance

Federal authority generally applies only where a purchase involves federal grant funds, federal financial participation, or federally funded equipment or programs (for example, Assistance to Firefighters Grants or Homeland Security grant programs). Where applicable:

- (a) 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), including 2 CFR §§ 200.317–200.327 governing procurement standards for purchases made with federal award funds.
- (b) Internal Revenue Service rules governing accountable plan treatment of reimbursed employee expenses (26 CFR § 1.62-2).
- (c) General Services Administration (GSA) per diem rates, where adopted by the District as the basis for meal and lodging reimbursement.

Any purchase charged against federal grant funds must independently satisfy the procurement standards of the applicable federal award and 2 CFR Part 200, in addition to the requirements of this policy. The Deputy Chief of Administration and the applicable grant program manager are jointly responsible for verifying compliance before the Purchase Order is issued. Requirements are addressed further in Section 214.10.

214.4 DEFINITIONS

Approving Official: The Division Chief, Deputy Chief of Administration, Fire Chief, or Board of Directors, as applicable to the dollar amount under Section 214.7.5.

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Blanket Purchase Order: A Purchase Order issued to a vendor for a stated term and not-to-exceed amount, encumbering budgeted funds, against which recurring purchases of a defined type may be authorized as needed within the limits of this policy. Governed by Section 214.13.5.

CAL-Card: The District-issued purchasing card used for authorized official purchases under \$500.00.

Card Administrator: The designated Finance/Accounting staff member or members responsible for card program oversight, issuance, reconciliation, and enforcement, under the direction of the Deputy Chief of Administration.

Cardholder: The individual employee to whom a CAL-Card is issued in their name. The Cardholder is personally accountable for all use of the assigned card.

Change Order: A written amendment to an issued Purchase Order changing price, quantity, scope, specification, or delivery. Governed by Section 214.15 and Form PUR-3.

Commitment: Any act that creates or purports to create an obligation of the District to a vendor, including placing an order, signing a quotation or agreement, authorizing work to begin, or accepting delivery.

Encumbrance: The reservation of budgeted funds against a specific account for an approved purchase, recorded when the Purchase Order is issued.

Facilities Project: All work necessary to complete a defined scope of repair, maintenance, alteration, renovation, improvement, or building system or equipment replacement at a District facility, measured by its total cost. Governed by Section 214.13.4.

Monthly Billing-Cycle Limit: The maximum cumulative dollar amount a Cardholder may charge within one monthly billing cycle, as set by rank in Section 214.6.4.

Program Administrator: A District employee assigned responsibility for a program, function, or budget unit that is not station-based, including but not limited to training, EMS, fire prevention, fleet, facilities, and emergency management. For purposes of Section 214.7, a Program Administrator has the same requisition-initiating authority as a Station Captain. The Program Administrators for the Fleet Program and the Facilities Program also have the program spending authority established in Section 214.13.

Public Project: A project as defined by Public Contract Code § 22002, including construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving a District-owned facility. Governed by Section 214.9.

Purchase Order (Form PUR-1): The District's written order to a vendor, which encumbers funds and incorporates the District's standard terms and conditions. A Purchase Order is the only instrument by which the District orders goods or services of \$500.00 or more.

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Purchase Requisition, or Request Form (Form PUR-2): The internal request for authority to purchase. A Requisition is a request only; it is not an order and does not obligate the District.

Purchasing Officer: The Fire Chief, who may delegate day-to-day purchasing administration to the Deputy Chief of Administration as provided in this policy.

Repair Event: All diagnostic work, labor, sublet work, shop fees, and vendor-installed parts necessary to correct the conditions identified on a single vehicle or apparatus during a single shop visit or work order, including supplemental repairs identified after work begins. Governed by Section 214.13.3.

Single-Transaction Limit: The maximum dollar amount, including tax, shipping, and fees, that may be charged to a CAL-Card in a single purchase.

Split Purchase: Dividing what is functionally a single purchase, or a related set of purchases, into two or more transactions or requisitions for the purpose of remaining below a dollar threshold. Strictly prohibited under Section 214.14.1.

Station Captain: The company officer assigned command of a station, or the acting officer in that assignment.

214.5 AUTHORIZED PROCUREMENT METHODS

The following table identifies the instrument required for each category of purchase. The controlling figure is the total cost of the purchase, including tax, shipping, and fees, and including all items on a single order or reasonably related set of orders.

Instrument	Dollar Range	Requirement
CAL-Card	Under \$500.00 per transaction, including tax, shipping, and fees	No prior written approval required, provided the purchase is within the Cardholder's monthly limit, is a permitted use under Section 214.6.5, and is within the adopted budget. Itemized receipt and coding required.
Purchase Requisition (PUR-2) followed by Purchase Order (PUR-1)	\$500.00 and above	Advance written approval required through the chain of command in Section 214.7 before any commitment is made to a vendor. No goods may be ordered and no services authorized until the Purchase Order is issued.

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Written agreement or contract, with Purchase Order	Any amount where the vendor requires a contract, or where the purchase involves professional services, ongoing services, or a term commitment	Reviewed as to form by District Counsel where required, executed by the Fire Chief or Board as applicable, and encumbered by Purchase Order.
Public project / public works contract	Any amount	Governed by Section 214.9 and the Public Contract Code. A Purchase Order is not a substitute for a public works contract.

A purchase may not be made by any method other than those listed above. Personal funds shall not be used with the expectation of reimbursement, except for authorized travel and meal expenses governed by the Travel and Expense Reimbursement Policy, or in a documented emergency under Section 214.11.

214.6 CAL-CARD PROGRAM — PURCHASES UNDER \$500.00

The CAL-Card exists to allow the District to acquire low-dollar, routine, operationally necessary goods and services without the delay of a requisition and purchase order cycle. It is not a substitute for the approval process in Section 214.7, and it may not be used for any purchase of \$500.00 or more.

214.6.1 Eligibility and Issuance

CAL-Cards are issued only to personnel whose assigned duties require regular purchasing authority, and only upon:

- Written request from the employee's Division Chief or higher, submitted to the Card Administrator;
- Completion of the mandatory training described in Section 214.6.6; and
- Execution of a signed Cardholder Agreement (Form PUR-5) acknowledging this policy.

214.6.2 Cardholder Responsibilities

- Safeguard the card and card number at all times, and report a lost, stolen, or compromised card to the Card Administrator and the card issuer immediately upon discovery.
- Use the card only for official, budget-approved District purchases within the Cardholder's authorized limits.
- Obtain and retain an itemized receipt for every transaction. A credit card slip showing only a total is not an itemized receipt.

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- (d) Submit complete transaction documentation — receipt, business purpose, and account coding — to the Card Administrator within five (5) business days of the purchase.
 - (e) Reconcile and sign the monthly statement of account, certifying that all charges are accurate, authorized, and supported by documentation.
 - (f) Surrender the card immediately upon transfer, separation, retirement, or at the request of the Fire Chief, Deputy Chief of Administration, or Card Administrator.

214.6.3 Single-Transaction Limit

The single-transaction limit is \$500.00 for every Cardholder regardless of rank. A single purchase totaling \$500.00 or more, including tax, shipping, and fees, may not be charged to a CAL-Card under any circumstance except a documented emergency under Section 214.11. Such a purchase must instead be requested and approved under Section 214.7 and made under a Purchase Order.

214.6.4 Monthly Billing-Cycle Limits

The single-transaction limit and the monthly billing-cycle limit operate independently. A transaction may not exceed the single-transaction limit even where the Cardholder has remaining monthly capacity, and cumulative monthly charges may not exceed the monthly limit even where every individual transaction is under \$500.00.

Cardholder Rank	Single-Transaction Limit	Monthly Billing-Cycle Limit
Captain	Under \$500.00	\$500.00
Division Chief	Under \$500.00	\$1,500.00
Deputy Chief	Under \$500.00	N/A
Fire Chief	Under \$500.00	N/A
Administrative Staff	Under \$500.00	\$1,500.00

A Cardholder who anticipates that cumulative monthly charges will exceed the assigned monthly limit must obtain prior approval from the Card Administrator and the Deputy Chief of Administration before incurring the charge that would exceed the limit.

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214.6.5 Permitted and Prohibited Uses

Permitted Uses (Within Authorized Limits)	Strictly Prohibited Uses
Office and station supplies	Cash advances or cash-equivalent transactions
Small tools and consumable equipment within limit	Personal purchases of any kind, even if later reimbursed
Approved training registration fees with an approved Training Request Form	Splitting a purchase into multiple transactions to stay under the limit
Approved travel-related expenses per the Travel and Expense Reimbursement Policy	Alcohol, firearms or ammunition (absent separate written authorization), or controlled substances
Subscriptions and memberships pre-approved by the Deputy Chief of Administration	Gift cards, gifts, or donations
Emergency operational purchases per Section 214.11	Sharing, lending, or allowing use of the card by any non-cardholder, including other employees
Fuel and minor repairs for District vehicles where a fleet card is not accepted	Any purchase of \$500.00 or more, or any purchase that has not received the approval required by Section 214.7

214.6.6 Cardholder Training and Acknowledgment

Before a CAL-Card is issued, and at least annually thereafter, each Cardholder must complete District-provided training covering this policy, applicable purchasing law, and documentation requirements; sign a Cardholder Agreement; and acknowledge in writing that violations may result in card revocation, disciplinary action up to and including termination, personal financial liability for unauthorized charges, and referral for criminal prosecution where applicable.

214.6.7 Reconciliation

The Card Administrator reconciles all CAL-Card statements monthly, verifies supporting documentation against each transaction, confirms compliance with the single-transaction and monthly limits, confirms account coding, and reports any transaction lacking required documentation to the Deputy Chief of Administration.

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214.7 PURCHASES OF \$500.00 OR MORE — REQUEST FORM AND PURCHASE ORDER

Any purchase, or any reasonably related set of purchases, with a total cost of \$500.00 or more, including tax, shipping, and fees, requires advance written approval before any commitment is made to a vendor. Approval is obtained by submitting a Purchase Requisition (Form PUR-2), referred to in this policy as the Request Form, through the chain of command described below. After-the-fact approval is permitted only in the limited emergency circumstances described in Section 214.11.

214.7.1 Initiation

A Requisition is initiated and signed by the Station Captain of the requesting station, or by the Program Administrator responsible for the affected program, function, or budget unit. Line personnel do not submit Requisitions directly; station-level needs are submitted to the Station Captain and the Captain consolidates them onto a Request Form.

The Requisition must identify, at a minimum: the item or service requested; the quantity; the estimated total cost; the operational justification; the date needed; and any quotations, catalog pricing, or other price documentation obtained under Section 214.8.

214.7.2 Routing — Chain of Command

Requisitions are routed in the following order. Each level must complete its review before the Requisition advances. A Requisition may not skip a level, and no level may approve a Requisition it originated.

- (a) Station Captain or Program Administrator, prepares and signs the Requisition, verifies that the item is not already in station or District stock, and confirms the accuracy of the description, quantity, and estimated cost.
- (b) Division Chief — reviews and endorses or denies the Requisition based on operational need, consistency with division priorities and standards, compatibility with existing District equipment, and whether the request should be consolidated with other pending requests.
- (c) Deputy Chief of Administration — performs the fiscal review described in Section 214.7.3 and, if the Requisition is approved at the level required by Section 214.7.5, issues the Purchase Order.

214.7.3 Responsibilities of the Deputy Chief of Administration

Upon receipt of an endorsed Requisition, the Deputy Chief of Administration shall:

- (a) Determine the correct budget line and account coding for the purchase, including fund, department, and object code, and record that coding on the Requisition;
- (b) Verify that sufficient appropriated funds are available in that account for the full amount of the purchase, and that the purchase is consistent with the adopted budget and, where applicable, with the restrictions on the funding source;

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- (c) Determine whether the purchase requires a budget transfer or amendment, and, if so, obtain that authority before the Purchase Order is issued;
 - (d) Confirm that the competitive procurement requirements of Section 214.8 have been satisfied, or that a documented exception applies;
 - (e) Confirm that any applicable grant, public works, or restricted-funding requirements under Sections 214.9 and 214.10 have been satisfied;
 - (f) Obtain any additional approval required by Section 214.7.5;
 - (g) Issue the Purchase Order (Form PUR-1), assign the Purchase Order number, encumber the funds against the identified account, and transmit the Purchase Order to the vendor; and
 - (h) Return a copy of the issued Purchase Order to the initiating Station Captain or Program Administrator and to the endorsing Division Chief.

If the Deputy Chief of Administration determines that funds are not available, that the request requires a different funding source, or that the request does not satisfy the requirements of this policy, the Requisition shall be returned to the initiator with a written explanation. A returned Requisition is not an approval and does not authorize any purchase.

214.7.4 Purchase Order Issuance and Authority to Commit

The Deputy Chief of Administration is the issuer of Purchase Orders. Where the Deputy Chief of Administration is unavailable — due to leave, vacancy, or inability to act within the time the purchase requires — the Fire Chief may issue the Purchase Order directly, performing the fiscal review otherwise required by Section 214.7.3. No other employee or officer may issue, promise, or represent a Purchase Order number to a vendor.

No commitment of any kind may be made to a vendor before the Purchase Order is issued. Requesting a quotation is not a commitment; placing an order, signing a vendor agreement or quotation, authorizing work to begin, scheduling delivery of goods, or accepting delivery is. A purchase made without an issued Purchase Order is an unauthorized purchase under Section 214.7.6.

214.7.5 Approval Authority by Dollar Amount

The approval required before a Purchase Order may be issued is determined by the total amount of the purchase, as follows.

Total Purchase Amount	Approval Required Before the Purchase Order Is Issued
Under \$500.00	None, CAL-Card purchase under Section 214.6, within the Cardholder's monthly limit

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\$500.00 to \$1,499.99	Division Chief, then Deputy Chief of Administration
\$1,500.00 to \$5,000.00	Division Chief, Deputy Chief of Administration, then Fire Chief
Over \$50,000.00	Division Chief, Deputy Chief of Administration, Fire Chief, then Board of Directors

These thresholds apply to the total amount of the purchase, not to the increment above the preceding threshold. A purchase may not be divided across multiple Requisitions to bring it below a threshold.

Expenditures of the Fleet Program and the Facilities Program are subject to the program limits and approval levels in Section 214.13, which apply in place of the approval levels in this section as provided in Section 214.13.5.

A purchase over \$5,000.00 that cannot reasonably wait for Board approval — including a facility system or apparatus failure that threatens habitability, safety, or operational readiness — may qualify as an emergency purchase under Section 214.11, which permits the purchase to proceed with retroactive Board notification rather than prior Board approval. Section 214.11 controls in that circumstance notwithstanding the Board-approval requirement of this section.

Where the Fire Chief is the initiator of a Requisition, the Fire Chief shall not approve that Requisition. Such a request shall instead be reviewed and approved by the Board of Directors or its designee. This recusal requirement applies notwithstanding the Fire Chief's designation as Purchasing Officer.

Where the Deputy Chief of Administration is the initiator of a Requisition, the fiscal review required by Section 214.7.3 shall be performed and documented by the Fire Chief or by a designee who did not initiate the request.

214.7.6 Unauthorized Purchases

A purchase of \$500.00 or more made without the prior written approval and issued Purchase Order required by this section is an unauthorized purchase, regardless of whether the underlying purchase would otherwise have been approved and regardless of whether the District ultimately receives the benefit of the goods or services.

An unauthorized purchase is subject to the consequences described in Section 214.17, and may result in personal financial liability for the individual who made the commitment. The District does not ratify unauthorized purchases as a matter of routine. A vendor invoice presented without a corresponding Purchase Order shall be referred to the Deputy Chief of Administration, who shall document the circumstances and refer the matter to the Fire Chief.

214.8 COMPETITIVE PROCUREMENT

It is the policy of the District to obtain the best value for public funds through competition. The following requirements apply to purchases of supplies, equipment, materials, and non-professional services.

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Public projects are governed instead by Section 214.9, and federally funded purchases are additionally governed by Section 214.10.

214.8.1 Quotation Thresholds

Estimated Purchase Amount	Competitive Procurement Required
Under \$500.00	None. Best judgment of the Cardholder as to price reasonableness.
\$500.00 to \$1,500.00	Documented price comparison from at least two (2) sources, which may include catalog or website pricing.
\$1,500.00 to \$10,000.00	Written quotations from at least three (3) vendors, attached to the Requisition.
Over \$10,000.00	Formal solicitation (Invitation for Bids or Request for Proposals) and Board award, except as provided in Section 214.8.3.

Price documentation obtained under this section must be attached to the Requisition. Where fewer than the required number of quotations can be obtained, the initiator shall document the sources contacted and the reason additional quotations were not available.

214.8.2 Award Basis

Award is made to the lowest responsive and responsible source, or, where the Requisition documents the basis in writing, to the source offering the best value considering price, quality, compatibility with existing District equipment, delivery time, service and warranty support, and total cost of ownership. A best-value award must be explained on the Requisition and endorsed by the Division Chief.

214.8.3 Exceptions to Competitive Procurement

Competitive quotations are not required where the Requisition documents, and the Deputy Chief of Administration accepts, one of the following:

- (a) The item is available from only one known source.
- (b) The item must be compatible with, or is a replacement part for, existing District equipment.
- (c) The purchase is made through a cooperative, joint, or piggyback purchasing agreement lawfully available to the District, where the underlying contract was competitively awarded. The Requisition must identify the cooperative agreement and contract number.

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- (d) The purchase is of professional services, which are selected on the basis of demonstrated competence and professional qualifications at fair and reasonable price, consistent with Government Code § 4526 where applicable.
 - (e) The purchase is an emergency purchase under Section 214.11.
 - (f) The purchase is a utility service, regulated rate, government fee, insurance premium, membership, subscription, or similar item for which competition is not available or not meaningful.

Use of an exception must be documented on the Requisition before the Purchase Order is issued. A pattern of sole-source or emergency designations used to avoid competition will be treated as a policy violation under Section 214.17.

214.9 PUBLIC PROJECTS AND PUBLIC WORKS

This section uses two related but distinct terms, and the two determinations are made separately. A “public project,” defined by Public Contract Code § 22002, is not procured by Purchase Order alone; it determines whether the purchase must be competitively bid and, if so, under which procedure. A “public work,” defined by Labor Code § 1720 et seq., determines separately whether prevailing wage, apprenticeship, and Department of Industrial Relations registration requirements apply. Most construction, alteration, renovation, demolition, and repair work on a District facility will be both a public project and a public work, but the two definitions do not always overlap exactly, and each must be evaluated on its own terms. Any such work, and any maintenance work meeting either statutory definition, must be reviewed by the Deputy Chief of Administration before a Requisition is approved to determine whether it is a public project, a public work, or both, and which bidding and wage procedures apply.

Where a purchase is a public project, competitive bidding applies as described below. Where a purchase is a public work — regardless of whether it is also a public project — the prevailing wage and related labor requirements below apply in addition to this policy:

- (a) Competitive bidding under Public Contract Code §§ 20810–20813, or under the Uniform Public Construction Cost Accounting Act where the District has adopted it;
- (b) Prevailing wage, apprenticeship, and Department of Industrial Relations registration requirements under Labor Code §§ 1720 et seq. and 1771.1, including submission of certified payroll records;
- (c) Payment and performance bonds, and insurance requirements, as specified by the District; and
- (d) Award by the Board of Directors where required by statute or by the thresholds in Section 214.7.5.

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When in doubt whether work constitutes a public project, the Deputy Chief of Administration shall obtain the advice of District Counsel before the Requisition is approved. The cost of an erroneous determination — including retroactive prevailing wage liability and statutory penalties — substantially exceeds the cost of the inquiry.

214.10 FEDERALLY FUNDED AND GRANT-FUNDED PROCUREMENT

Where a purchase is funded in whole or in part by a federal award, the procurement standards of 2 CFR §§ 200.317–200.327 apply in addition to this policy, and the stricter requirement controls. The Requisition must identify the grant, award number, and program, and must be endorsed by the applicable grant program manager before the Deputy Chief of Administration issues the Purchase Order.

Requirements that commonly apply include:

- (a) Verification that the vendor is not suspended, debarred, or otherwise excluded, checked and documented before award;
- (b) Flow-down of the contract provisions in 2 CFR Part 200, Appendix II, which are incorporated into the District's standard Purchase Order terms and conditions;
- (c) Domestic preference and, where applicable, Build America Buy America requirements;
- (d) Prior written approval from the awarding agency for changes in scope, cost, or equipment specification, obtained before a Change Order is issued under Section 214.15; and
- (e) Record retention for the period required by the award, which is frequently longer than the District's general schedule.

Where a purchase is funded by state grant funds, community facilities district revenues, development impact fees, bond proceeds, or any other restricted source, the Deputy Chief of Administration shall verify that the purchase is an eligible use of that source before the Purchase Order is issued.

214.11 EMERGENCY PURCHASES

During an active emergency incident, or an imminent life-safety or operational-readiness situation in which obtaining prior approval is not practicable, a purchase necessary to address the situation may be made without prior approval, subject to all of the following:

- (a) The purchase is directly necessary to address an active emergency, an equipment failure affecting operational readiness, or an imminent life-safety concern;
- (b) The person making the purchase notifies their Division Chief who then notifies the Deputy Chief of Administration as soon as practicable, and in no case later than the next business day;

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- (c) A completed Requisition marked “EMERGENCY — RETROACTIVE” is submitted within two (2) business days of the purchase by either the person who made the purchase or the Division Chief, including a written explanation of the emergency circumstances and all receipts and documentation;
 - (d) The Deputy Chief of Administration reviews and documents approval or denial of the retroactive request, assigns account coding, and issues a confirming Purchase Order where the purchase was made other than by CAL-Card; and
 - (e) Where the purchase amount would otherwise have required Board of Directors approval under Section 214.7.5, the Deputy Chief of Administration reports the purchase to the Board at its next regular meeting, including the emergency circumstances and the amount.

Convenience, poor planning, a lapsed deadline, or the desire to obligate remaining budget before the close of a fiscal year is not an emergency. A pattern of emergency designations used to circumvent the approval process will be treated as a policy violation under Section 214.17.

214.12 TRAVEL AND TRAINING PURCHASES

Purchases related to District-authorized travel lodging, registration, rental vehicles, and similar expenses, must be supported by an approved Travel Request Form completed and approved before travel occurs, except where a true emergency exists under Section 214.11. Per diem, mileage, and incidental expense rules are governed by the District’s Travel and Expense Reimbursement Policy.

Purchases for training registration, course materials, and certification examination fees must be supported by an approved Training Request Form completed and approved before registration or payment occurs. Travel and training purchases remain subject to the thresholds and approval requirements of Sections 214.6 and 214.7. Approval of a Travel Request Form or Training Request Form does not substitute for the approval required by Section 214.7 where the amount is \$500.00 or more.

214.13 FLEET AND FACILITIES PROGRAM SPENDING LIMITS

This section establishes spending limits for the District’s Fleet Program and Facilities Program. Within these limits, repair work, parts purchases, and facilities projects are authorized and managed at the program level by the responsible Program Administrator, within the adopted program budget. An expenditure that exceeds a limit requires the approval specified in this section before any commitment is made to a vendor or contractor.

214.13.1 Purpose and Justification

Fleet and facilities spending differs from other District purchasing in ways that warrant program-level limits rather than the transaction-by-transaction approval schedule in Section 214.7.5:

- (a) *Operational readiness.* Apparatus and vehicles that are out of service reduce the District’s response capacity and can require placing reserve apparatus in service or moving resources

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to maintain coverage. Most fleet repairs are diagnosed at the shop and must be authorized promptly to return the unit to service. Routing each routine repair of \$1,500.00 or more through the Division Chief, the Deputy Chief of Administration, and the Fire Chief under Section 214.7.5 would extend out-of-service time for ordinary work such as brakes, tires, pump service, and electrical repairs, without a corresponding improvement in fiscal control. Deferred facility repairs likewise tend to grow in cost and can affect station habitability and safety.

- (b) *The budget is the primary control.* Routine vehicle maintenance and facility upkeep are recurring, predictable costs that the Board of Directors reviews and appropriates each year in the adopted program budgets. For this category of spending, the adopted budget, blanket Purchase Order encumbrances, and monthly reporting provide effective control. Transaction-level approval of routine work within an approved budget adds administrative cost and delay without meaningfully changing what the District spends.
 - (c) *Limits are set where spending stops being routine.* Each limit is set at the point where an expenditure ordinarily reflects a decision that warrants review above the program level:
 - (1) Fleet repair work over \$10,000.00 generally indicates a major component failure, such as an engine, transmission, fire pump, aerial device, or chassis failure. At that cost the question is not only how to repair the unit, but whether the repair is a sound investment given the unit's age, mileage or hours, condition, and scheduled replacement. That decision bears directly on apparatus replacement planning.
 - (2) Fleet parts purchases over \$5,000.00 carry a lower limit than repair work because parts are commodity purchases that are readily price-compared, can be accumulated ahead of need in ways that commit budget prematurely, and are more susceptible to split ordering. A parts order of that size is typically a major component or a bulk inventory purchase and should be reviewed for pricing and inventory control before it is placed.
 - (3) Facilities projects over \$10,000.00 correspond to the threshold in Public Contract Code § 20813 above which a fire protection district's contracts for the construction or completion of a building, structure, or improvement must be let to the lowest responsible bidder after notice, unless an alternative procedure lawfully applies. Projects at that level also generally require public project, prevailing wage, scope, and capital planning review under Section 214.9 before they proceed.
 - (d) *Other controls are retained.* These limits delegate approval authority for routine work. They do not relax any other requirement of this policy. Every expenditure under this section remains subject to budget availability, Purchase Order and encumbrance requirements, competitive procurement, public project and public works review, documentation and reporting, and the prohibition on split purchasing.
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214.13.2 Program Administrators

The Fire Chief shall designate in writing the Program Administrator for the Fleet Program and for the Facilities Program. Each Program Administrator is responsible for:

- (a) Managing program expenditures within the adopted program budget and the remaining balance of any blanket Purchase Order;
- (b) Authorizing repair work, parts purchases, and Facilities Projects within the limits of this section;
- (c) Identifying, before any commitment is made, when an expenditure will exceed a program limit, and obtaining the required approval; and
- (d) Maintaining the records and submitting the reports required by Section 214.13.6.

214.13.3 Fleet Program Limits

Expenditure	Within Program Authority	Approval Required Above the Limit
Repair work , per Repair Event Labor, diagnostics, sublet work, shop fees, and parts installed by the repair vendor	\$10,000.00 or less, authorized by the Fleet Program Administrator	Over \$10,000.00: Deputy Chief of Administration, before the repair is authorized
Parts , per order Parts, components, tires, and supplies purchased separately from a vendor repair	\$5,000.00 or less, authorized by the Fleet Program Administrator	Over \$5,000.00: Deputy Chief of Administration, before the order is placed

- (a) Parts installed by a vendor as part of a Repair Event count toward the repair work limit and are not separately subject to the parts limit. Parts purchased by the District for installation by District personnel are subject to the parts limit.
- (b) Where the estimated cost of a Repair Event increases after work begins so that the total will exceed \$10,000.00, the Fleet Program Administrator shall stop authorizing additional work and obtain approval under this section before the vendor proceeds. The approval request shall state the full Repair Event amount, including work already authorized.
- (c) Before approving a repair over \$10,000.00, the Deputy Chief of Administration shall consider, with the recommendation of the Fleet Program Administrator, the unit's age, mileage or

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engine hours, condition, repair history, and scheduled replacement date, and whether repair, replacement, or reassignment of the unit is the better use of District funds. The basis for the decision shall be documented on the Requisition.

- (d) Warranty and recall work performed at no cost to the District is not an expenditure under this section, but shall be recorded in the unit's maintenance history.

214.13.4 Facilities Program Limits

Expenditure	Within Program Authority	Approval Required Above the Limit
Facilities Project , per project Repair, maintenance, alteration, renovation, improvement, or building system or equipment replacement at a District facility	\$10,000.00 or less, authorized by the Facilities Program Administrator	Over \$10,000.00: Deputy Chief of Administration, before any commitment is made to a vendor or contractor

- (a) The cost of a Facilities Project includes all design, permit, material, equipment rental, labor, and contractor costs necessary to complete the defined scope of work. A single scope of work shall not be divided into phases, trades, or work orders to remain at or below the limit. Work of the same type planned together for more than one facility, or awarded to one vendor as a single effort, is one Facilities Project.
- (b) Section 214.9 applies to every Facilities Project regardless of cost. Program authority under this section does not determine whether work is a public project or a public work, and does not waive competitive bidding, prevailing wage, contractor registration, certified payroll, bonding, or insurance requirements. Facilities work that may be a public project or a public work shall be reviewed by the Deputy Chief of Administration under Section 214.9 before the Facilities Program Administrator authorizes it, even where the cost is within the program limit.
- (c) Where the estimated cost of a Facilities Project increases after work is authorized so that the total will exceed \$10,000.00, the Facilities Program Administrator shall stop authorizing additional work and obtain approval under this section before the vendor or contractor proceeds. Changes to an issued Purchase Order or contract are processed under Section 214.15.

214.13.5 Relationship to Other Sections of This Policy

- (a) *Approval levels.* For Fleet Program and Facilities Program expenditures, the approval levels in Sections 214.13.3 and 214.13.4 apply in place of the approval levels in Section 214.7.5

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and the routing requirements of Section 214.7.2. Board of Directors approval or award is still required where the expenditure reaches the Board approval threshold in Section 214.7.5, or where required by Section 214.8, Section 214.9, or statute. The fiscal review in Section 214.7.3 continues to apply.

- (b) *Purchase Orders.* This section does not create a new procurement instrument. The Deputy Chief of Administration may issue annual blanket Purchase Orders to fleet repair vendors, parts suppliers, and facilities maintenance vendors, encumbering the applicable program budget. The Program Administrator may authorize individual repairs, parts orders, and Facilities Projects against a blanket Purchase Order within the program limits and the remaining balance of that Purchase Order. An expenditure over a program limit may be released against a blanket Purchase Order only after the approval required by this section is documented. Where no blanket Purchase Order is in place, an expenditure of \$500.00 or more requires a Requisition and a Purchase Order issued under Section 214.7, with approval at the level provided in this section.
- (c) *Competitive procurement.* Section 214.8 applies. Vendors for blanket Purchase Orders shall be selected under Section 214.8 based on the estimated annual value of the blanket Purchase Order. Fleet repairs and parts orders released against a blanket Purchase Order so awarded satisfy Section 214.8 when the work is within its scope and pricing. Use of an exception under Section 214.8.3, such as manufacturer-authorized service or replacement parts compatible with existing District equipment, shall be documented. A blanket Purchase Order does not satisfy the bidding requirements for a public project under Section 214.9.
- (d) *Budget availability.* Program authority exists only within the remaining appropriation of the adopted program budget. An expenditure within a program limit that would exceed the remaining appropriation requires approval by the Deputy Chief of Administration, and any budget transfer or amendment required by Section 214.7.3(c), before a commitment is made.
- (e) *Restricted funding.* Expenditures funded by grants, community facilities district revenues, development impact fees, or other restricted sources remain subject to Section 214.10, including the Deputy Chief of Administration's eligibility review before commitment.
- (f) *CAL-Card purchases.* Purchases under \$500.00 may be made by CAL-Card under Section 214.6 and count toward the total of the Repair Event, parts order, or Facilities Project of which they are a part.
- (g) *Emergencies.* A repair or Facilities Project over a program limit that cannot wait for approval may proceed without prior approval only as an emergency purchase under Section 214.11.

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- (h) *Split purchasing.* Dividing a Repair Event, parts order, or Facilities Project into multiple work orders, invoices, phases, vendors, or orders to remain at or below a program limit is a split purchase prohibited by Section 214.14.1.

214.13.6 Documentation, Reporting, and Review

- (a) The Program Administrator shall record each expenditure, including the unit number or facility, description of the work, vendor, work order or invoice number, amount, account coding, Purchase Order number, and the date and person authorizing it.
- (b) The Fleet Program Administrator shall record all repair and parts costs in each unit's maintenance history to support repair-or-replace decisions and apparatus replacement planning.
- (c) Each month, the Program Administrator shall report to the Deputy Chief of Administration program spending against the adopted budget and each blanket Purchase Order, each expenditure approved over a program limit, and each Repair Event, parts order, or Facilities Project with a total within 10 percent of a program limit.
- (d) The Deputy Chief of Administration shall include Fleet Program and Facilities Program activity in the periodic report to the Fire Chief under Section 214.17.1.
- (e) The program limits shall be reviewed as part of the annual policy review under Section 214.20, considering cost escalation and program expenditure data. A change to a dollar limit or approval level is a substantive amendment requiring Board of Directors approval.

214.14 PROHIBITED PRACTICES

214.14.1 Split Purchasing

Dividing a single purchase, or a reasonably related set of purchases, into multiple transactions or Requisitions in order to remain below the CAL-Card single-transaction limit, a quotation threshold, or an approval threshold, is strictly prohibited and constitutes a material policy violation regardless of intent.

The Card Administrator and the Deputy Chief of Administration will monitor for patterns consistent with split purchasing, including multiple transactions with the same vendor on the same or consecutive days, sequential transactions just below a threshold, and repeated partial orders of a single identifiable item.

214.14.2 Conflicts of Interest

No employee, officer, or Board member shall participate in the selection, award, or administration of a purchase in which that person, a member of their immediate family, their business partner, or an organization employing or about to employ any of them has a financial interest, consistent with Government Code § 1090 and § 87100 et seq. and 2 CFR § 200.318(c). Any such interest must be

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disclosed in writing to the Fire Chief before the Requisition advances, and the person shall recuse themselves from the procurement.

No employee, officer, or Board member shall solicit or accept gratuities, favors, meals, or anything of monetary value from a vendor or potential vendor, except unsolicited items of nominal value consistent with the District's ethics policy and applicable gift limits.

214.14.3 Other Prohibited Practices

- (a) Committing the District to a purchase without an issued Purchase Order, where one is required.
- (b) Signing a vendor agreement, quotation, terms of service, or subscription agreement on behalf of the District without authority.
- (c) Directing a vendor to begin work in advance of a Purchase Order with the expectation that paperwork will follow.
- (d) Accepting substituted goods differing from those on the Purchase Order without a Change Order under Section 214.15.
- (e) Using District purchasing authority to obtain a personal price, discount, or benefit.

214.15 CHANGE ORDERS

No change in price, quantity, scope, specification, or delivery date of an issued Purchase Order is effective until a Change Order (Form PUR-3) is approved and issued. A Change Order is approved at the authority level in Section 214.7.5 applicable to the revised total amount of the Purchase Order, not to the amount of the change alone.

Cumulative changes exceeding 10 percent of the original Purchase Order amount, or any change that alters the scope of the original competitive solicitation, require approval by the Board of Directors or the Fire Chief. Change Orders shall not be issued in a series in order to avoid an approval threshold. Where the purchase is grant-funded, any required grantor approval must be obtained before the Change Order is issued.

214.16 RECEIVING, INVOICING, AND PAYMENT

Goods and services shall be received and inspected by the requesting person, station or program. The receiving party shall verify quantity and condition against the Purchase Order, note any shortage, damage, or substitution, and forward the packing slip or signed delivery documentation to the Deputy Chief of Administration promptly.

Vendor invoices shall be submitted through the chain of command and on to the finance assistant and matched against the Purchase Order and receiving documentation before payment. An invoice that does not match the issued Purchase Order shall not be paid until the discrepancy is resolved, by

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Change Order where appropriate. Payment does not constitute acceptance of nonconforming goods or services.

214.17 MONITORING, AUDIT, AND ENFORCEMENT

214.17.1 Routine Monitoring

The Deputy Chief of Administration shall maintain a log of all Requisitions and Purchase Orders issued, monitor open encumbrances, and report periodically to the Fire Chief on procurement activity, including any unauthorized purchases, emergency purchases, and sole-source awards.

214.17.2 Periodic Audit

The District will conduct, or cause to be conducted, a periodic internal or external audit of procurement activity, including the CAL-Card program, not less than annually. Audit findings will be reported to the Fire Chief and to the Board of Directors.

214.17.3 Violations

Violations of this policy, including unauthorized purchases, missing documentation, split purchasing, personal use of District purchasing authority, undisclosed conflicts of interest, or failure to complete required training, may result in:

- (a) Verbal or written counseling;
- (b) Suspension or permanent revocation of CAL-Card privileges or requisition-initiating authority;
- (c) Personal financial liability for unauthorized, undocumented, or improper charges;
- (d) Disciplinary action up to and including termination, consistent with the District's disciplinary policy and any applicable Memorandum of Understanding; and
- (e) Referral to appropriate authorities for investigation or prosecution where the conduct may constitute misuse of public funds under Penal Code § 424 or another criminal offense.

214.18 RECORDS RETENTION AND PUBLIC RECORDS

All Requisitions, Purchase Orders, Change Orders, quotations, CAL-Card transaction records, receipts, approval forms, and supporting documentation are public records subject to the California Public Records Act unless a specific exemption applies, and must be retained in accordance with the District's records retention schedule and applicable law.

Where a purchase is funded by a federal or state award, records shall be retained for the period required by that award if longer than the District's general schedule.

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214.19 FORMS

The following forms implement this policy and are incorporated by reference. The Deputy Chief of Administration maintains the current version of each form.

Form	Title	Used For
PUR-1	Purchase Order	The District's order to a vendor. Issued only by the Deputy Chief of Administration under Section 214.7.4.
PUR-2	Purchase Requisition	The Request Form required by Section 214.7 for every purchase of \$500.00 or more.
PUR-3	Change Order	Any change in price, quantity, scope, or delivery to an issued Purchase Order.
PUR-4	Station / Company Request	Optional station-level intake. Line personnel use it to submit needs to their Captain, who consolidates them onto a Requisition.
PUR-5	CAL-Card Cardholder Agreement	Signed acknowledgment required before a card is issued and annually thereafter.

214.20 POLICY REVIEW AND AMENDMENT

This policy will be reviewed not less than annually by the Fire Chief, the Deputy Chief of Administration, and Finance/Accounting, and updated as necessary to reflect changes in law, fiscal controls, or operational needs. Amendments take effect upon approval by the Board of Directors and distribution to all affected personnel, except that the Fire Chief may make non-substantive administrative corrections and update form versions without Board action.

Policy Approval

This policy is adopted as official District policy by resolution of the Board of Directors, effective on the date below, and supersedes the CAL-Card Purchasing Card Policy dated August 1, 2026.

Board President, on behalf of the Board of Directors

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Date

Brad Gates, Fire Chief

Recommended for adoption

Date

Remote Work

1048.1 PURPOSE AND SCOPE

The purpose of this policy is to establish a remote work program that supports operational efficiency, employee productivity, and continuity of district services while maintaining public access and administrative office coverage.

Remote work is intended to provide employees with an alternative work location for duties that can be effectively performed away from district facilities. Remote work is a management-approved work arrangement and is not a guaranteed benefit, entitlement, or condition of employment.

Where a memorandum of understanding contains a provision governing hours, work location, or scheduling that conflicts with this policy, the memorandum of understanding controls as to members in that bargaining unit.

1048.2 POLICY

The district shall administer this policy in a manner that maintains public counter coverage, telephone coverage, and normal business operations at all times, and that does not reduce the level of in-person service provided to the public or to district members.

The district shall administer this policy so that the opportunity to participate and the burden of any cancellation is distributed equitably among eligible members.

1048.3 DEFINITIONS

Definitions related to this policy include:

- (a) **Alternate worksite** - The single, fixed location approved in the member's remote work agreement, ordinarily the member's residence, at which authorized remote work is performed.
- (b) **Core hours** - The portion of the member's regularly scheduled work hours falling between 0800 and 1600 hours on a remote workday, excluding meal periods and fitness time during which the member shall be reachable and responsive by district telephone, email, and messaging.

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- (c) **Excluded position** - A classification determined under this policy that requires continuous physical presence in order to complete the essential functions of that classification.
 - (d) **Program year** - The 12-month period of the district fiscal year or as otherwise designated by the Fire Chief.
 - (e) **Remote workday** - The single fixed weekday on which an eligible member is authorized to perform work from the alternate worksite.
 - (f) **Seniority** - Total continuous length of service with the district measured from the member's most recent date of hire into a regular position, computed without regard to classification or salary. An approved leave of absence, whether paid or unpaid, and any absence protected by federal or state law, does not interrupt, reduce, or otherwise affect seniority under this policy.
 - (g) **Situational remote work** - Non-recurring, individually approved remote work authorized for a defined operational purpose.
 - (h) **Substitute day** - A weekday within the same workweek authorized in place of a remote workday that was cancelled by the district or lost to a district holiday.

1048.4 ELIGIBILITY

To participate in the program, a member shall:

- (a) Occupy a regular, non-probationary administrative position that is not an excluded position. A regular part-time position of 20 or more scheduled hours per week is eligible.
- (b) Be meeting performance standards, with no overall rating below "meets standards" on the most recent evaluation.
- (c) Have no active discipline greater than documented verbal counseling within the preceding 12 months and no active performance improvement plan. For purposes of this policy, discipline is not active if it has been rescinded, withdrawn, reduced below the level of a written reprimand, or resolved in the member's favor through a grievance, appeal, or settlement.
- (d) Have a work assignment containing identifiable deliverables that can be planned, performed, and verified remotely.
- (e) Maintain an alternate worksite with secure internet connectivity and a safe designated work area.
- (f) Complete district-provided information security and records-handling training within the preceding 12 months.

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- (g) Receive approval from the member's immediate supervisor that participation in the program is compatible with the operational requirements of the member's assignment.

Meeting the eligibility criteria does not guarantee participation or approval of a particular remote workday. Participation remains subject to operational requirements and approval by the member's immediate supervisor.

- (h) Execute the remote work agreement and the home worksite safety self-certification maintained by the Deputy Chief of Administration.

Denial of participation shall be in writing, shall state the specific criterion not met, and shall be provided to the member within five business days of the determination. Eligibility criteria shall be applied uniformly.

1048.5 EXCLUDED POSITIONS

Before determining that a classification is excluded, the district shall consider whether the essential functions require physical presence.

Exclusion under this section is a determination regarding the essential functions of a classification and is not a determination regarding any individual member, performance, or conduct. The Fire Chief shall review each exclusion in writing at least annually and shall revise the determination if the essential functions of the classification change.

A member in an excluded position may request a reasonable accommodation, which shall be evaluated independently of this section, and may be authorized situational remote work. The Fire Chief shall authorize alternative arrangements for excluded positions so that the focused-work objectives of this policy are extended to all administrative members. Alternative arrangements shall be established in writing, shall be scheduled on a recurring basis, and shall be documented in the annual program review, and may include:

- (a) A designated quiet-work block of not less than one-half day each week, with counter and telephone coverage provided by another member.
- (b) A modified start or end time.
- (c) Temporary assignment to a private or enclosed workspace.

Neither participation in nor exclusion from the program shall be considered in performance evaluation, discipline, promotion, transfer, compensation, or the assignment of work of comparable value.

1048.6 PROGRAM STRUCTURE AND STAFFING LIMITS

The program shall be administered as follows:

- (a) **One day each week** - An eligible member with an approved remote work agreement may work from the alternate worksite one weekday each week. A member on an alternative work schedule is eligible for one remote workday each week without regard to the length of the workday. A member on a 9/80 schedule shall select a weekday the member is regularly scheduled to work in both weeks of the cycle. Remote workdays do not accrue, carry over, or convert to compensation.
- (b) **Fixed day** - The member's remote workday is fixed for the program year and may not be changed from week to week at the member's election. Where a remote workday is cancelled by the district, suspended under subsection (f), or lost to a district holiday, the Deputy Chief of Administration shall authorize a substitute day within the same workweek if a day is operationally available, and shall document the reason if no substitute day can be provided. A remote workday missed due to the member's leave or the member's election is forfeited for that week.
- (c) **Staffing limit** – Generally not more than one member district-wide may work remotely under this program on any single day. A second member may be authorized to work remotely on a substitute day where the Deputy Chief of Administration determines in advance that public counter coverage, telephone coverage, and normal business operations will be maintained.
- (d) **Minimum coverage** - A remote workday shall not be exercised if doing so would leave the administrative office without sufficient staffing to maintain public counter coverage, telephone coverage, and normal business operations, or the operational needs of the member's assigned division or work unit. The member's immediate supervisor shall determine whether adequate coverage exists for the member's assigned responsibilities.
- (e) **Cancellation** - The Fire Chief, the Deputy Chief of Administration, or the member's immediate supervisor may cancel or suspend a remote workday for operational or administrative necessity. Cancellation shall be communicated as far in advance as practicable and does not require cause. Every cancellation shall be recorded by the Deputy Chief of Administration and reported under § 1048.15. Where a member's remote workday has been cancelled more than twice in a calendar quarter, the Deputy Chief of Administration shall offer a substitute day for each subsequent cancellation in that quarter.
- (g) **Situational remote work** - The Fire Chief or the Deputy Chief of Administration may authorize non-recurring remote work for any member, including a member in an

excluded position, for a defined operational purpose such as a facility closure, hazardous conditions, an evacuation order, or a discrete project requiring uninterrupted concentration. Situational remote work is not part of the rotation, does not consume a remote workday, and is not subject to the staffing limit where the authorizing officer determines office coverage is maintained.

A remote workday is a change in work location only and does not change a member's regular schedule, total hours, pay, benefits, classification, bargaining unit status, or eligibility for overtime.

1048.7 SELECTION OF THE REMOTE WORKDAY

Remote workdays shall be selected semi-annually each program year during an open selection period announced by the Deputy Chief of Administration not less than 14 calendar days in advance. Selection shall proceed as follows:

- (a) Eligible members shall select in descending order of seniority. The Deputy Chief of Administration shall publish the seniority roster to all eligible members not less than seven calendar days before the selection period opens. Selection priority determines the order in which available weekdays may be requested but does not guarantee approval of a particular weekday. A selected weekday is subject to approval by the member's immediate supervisor based on recurring operational and staffing requirements of the member's assignment. Approval should not be unreasonably withheld.
- (b) A member who believes the roster misstates the member's seniority shall submit a written correction request before the selection period opens. The determination of the Fire Chief on a seniority dispute is final for purposes of this policy, except where seniority is defined by an applicable memorandum of understanding, in which case that definition and any associated dispute procedure control.
- (c) Where two or more members have identical seniority dates, the order of selection between them shall be determined by lot, conducted in the presence of the affected members or their designated representatives and documented in writing.
- (d) Each member in turn shall have two business days to submit a written selection of one available weekday. A member who does not select within that period shall be passed over and may select from the remaining available days after the initial round is complete. Failure to select does not create a right to displace a member who has already selected.
- (e) Once each weekday has been claimed, no further selections shall be made. Members who did not obtain a remote workday shall be placed on a waiting list in seniority order.

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- (f) If a remote workday becomes available during the program year, the Deputy Chief of Administration shall offer the day to members on the waiting list in seniority order and thereafter to any eligible member not then participating, in seniority order.
 - (h) A member may request a change of remote workday if the requested day is unclaimed, by mutual written agreement to trade with the member holding the requested day, or as a reasonable accommodation. All changes require prior written approval of the member's immediate supervisor and coordination and approval by the Deputy Chief of Administration to ensure compliance with district-wide staffing limits.

The completed selection roster shall be maintained by the Deputy Chief of Administration, distributed to all administrative members, and retained as a district record.

1048.8 HOURS OF WORK AND COMPENSATION

A participating member shall work the same core hours on a remote workday as on an in-office day unless a different schedule is approved in advance and in writing.

- (a) **Timekeeping** - Non-exempt members shall record all hours actually worked on the remote workday, in the district timekeeping system, and shall certify the accuracy of the record.
- (b) **Unscheduled hours** - A non-exempt member who performs any work outside of scheduled hours is eligible for authorized overtime and shall report that time on the timecard for the pay period in which it occurred. No supervisor or manager shall discourage, impede, delay, reduce, or refuse the reporting of hours actually worked. Any instruction to work without recording time is a violation of this policy and shall be reported to the Fire Chief.
- (c) **Overtime** - Overtime and compensatory time shall not be worked on a remote workday without prior written authorization. Working unauthorized overtime is a performance matter and is not a basis for withholding pay for hours actually worked.
- (d) **Meal and rest periods** - Members shall take meal and rest periods in accordance with district personnel rules and any applicable memorandum of understanding and shall record them as required. A member is relieved of all duty during an unpaid meal period and shall not be required to monitor or respond to district telephone, email, or messaging during that period.
- (e) **Exempt members** - Exempt members remain compensated on a salary basis and are responsible for accomplishing assigned work regardless of location. Remote work does not alter exempt status.

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- (f) **Leave** - A remote workday is a workday. A member who is unable to work shall report the absence and use appropriate leave in the same manner as for an in-office day. Remote work shall not be used in lieu of sick leave, family leave, workers' compensation temporary disability, or any other leave to which the member is entitled, and no member shall be directed or encouraged to work remotely rather than take leave.
 - (g) **Availability** - Remote employees are expected to remain available during scheduled hours, maintain regular communication with their supervisor, complete assigned duties and deadlines, provide status updates on projects or assignments as reasonably requested, and shall report to headquarters within a reasonable time if directed. This subsection does not require a member to be reachable outside the member's scheduled work hours or during a meal period.

1048.9 EQUIPMENT, TECHNOLOGY, AND EXPENSES

- (a) **District equipment** - The district shall provide the computing equipment, software, and remote access necessary to perform assigned duties from the alternate worksite. The district may issue, from available district stock, a monitor, keyboard, docking station, or comparable equipment for use at the alternate worksite. District equipment remains district property, is issued for district business use, is subject to inspection and recall at any time, and shall be returned upon separation, transfer, or termination of participation.
- (b) **Personal equipment** - Members shall not use personal computers, personal email accounts, personal cloud storage, or personal messaging applications to create, transmit, or store district records, protected health information, personnel information, or confidential information. Use of a personal device for district business may render information on that device subject to disclosure under the California Public Records Act and to litigation hold and discovery obligations.
- (c) **Connectivity** - The member is responsible for maintaining adequate internet service at the alternate worksite. Work shall be performed over a secured, password-protected private network. Public or open wireless networks shall not be used.
- (d) **Expenses** - The district shall reimburse pre-approved, documented, necessary business expenses in accordance with district policy. Members shall not purchase equipment or supplies for use at the alternate worksite without prior written approval. Routine household costs, including rent, mortgage, utilities, insurance, maintenance, and furnishings, are not reimbursable. Where the district requires the member to use a personal cellular telephone to perform assigned duties, the district shall issue a district-owned device or, at the district's discretion, provide a monthly stipend in an amount established by the Fire Chief and documented in the remote work

agreement. Nothing in this policy constitutes an acknowledgment that Labor Code § 2802 applies to the district.

- (e) **Travel** - Travel between the member's residence and headquarters at the beginning or end of the workday is commuting and is not compensable or reimbursable, including where the member is directed to report to headquarters at the start of a scheduled remote workday in lieu of working remotely. Where a member has begun the workday at the alternate worksite and is thereafter directed to report to headquarters or to another district-directed work location, the travel time is hours worked and shall be recorded and compensated, and mileage is reimbursable in accordance with district policy.

The district is not responsible for the maintenance, repair, or replacement of a member's personal property or residence. District technical support is limited to district-issued equipment and district systems.

1048.10 INFORMATION SECURITY AND RECORDS

All district policies governing confidentiality, information security, acceptable use, records retention, and public records apply in full at the alternate worksite. Members shall:

- (a) Access patient care records and other protected health information, personnel and medical files, applicant records, investigation files, privileged material, and closed session material only through district systems, and shall not view such material where it may be seen or overheard by any other person, including household members.
- (b) Refrain from printing confidential or protected material at the alternate worksite absent written authorization.
- (c) Secure district equipment and records against theft, loss, damage, and unauthorized access at all times, and lock unattended screens.
- (d) Refrain from removing original district records from headquarters without prior written approval of the Deputy Chief of Administration and a written record of removal and return.
- (e) Report any actual or suspected loss, theft, unauthorized disclosure, or compromise of district equipment, credentials, records, or protected information to the Deputy Chief of Administration immediately and in no event later than 24 hours after discovery.
- (f) Save all records created, sent, or received in the course of remote work to district systems for retention in accordance with the district records retention schedule.

Records created, sent, or received in the course of remote work are district records regardless of the device or account used and are subject to the California Public Records Act. District systems and district-issued equipment are subject to monitoring, and members have no expectation of privacy in district systems, equipment, or accounts. Members shall comply with California law regarding the recording of telephone and video communications, including Penal Code § 632.

1048.11 SAFETY AND WORKERS' COMPENSATION

The member shall designate a specific work area at the alternate worksite that is safe, adequately lit and ventilated, free of recognized hazards, and suitable for the performance of assigned work, and shall complete the home worksite safety self-certification before participation begins and annually thereafter.

- (a) **Injury and Illness Prevention Program** - The district Injury and Illness Prevention Program applies to the designated work area. The member shall maintain the area in a safe condition and shall promptly report any unsafe condition affecting the performance of district work.
- (b) **Workers' compensation** - The district maintains workers' compensation coverage for participating members. Whether a particular injury is compensable is determined under Labor Code § 3600 et seq. by the district's claims administrator and is not determined by this policy. The member shall report any injury occurring at the alternate worksite to the Deputy Chief of Administration immediately and in no event later than 24 hours after occurrence, without regard to where at the alternate worksite it occurred, and shall complete the required claim form and district incident report. No member shall be discouraged from reporting an injury or filing a claim.
- (c) **Access** - The district does not require access to a member's residence as a condition of participation, and a member's decision to decline access is not misconduct and is not a basis for denial or termination of participation. The member shall complete the home worksite safety self-certification and may, at the member's option, provide photographs of the designated work area. The district may request access to the designated work area, with reasonable advance notice and the member's consent, for equipment installation or retrieval or for investigation of a reported injury.

The district does not insure and is not responsible for a member's residence, personal property, or household members, and participation in this program does not extend district insurance coverage to them. Required employment notices may be provided to participating members electronically in addition to the notices posted at headquarters.

1048.12 PERFORMANCE EXPECTATIONS

Performance standards, work quality, professional conduct, attendance, and responsiveness expectations are identical for remote and in-office work. Participation in the program is contingent on demonstrated completed work product.

(a) Employees working remotely are expected to maintain appropriate and timely communication with their supervisor, remain available throughout their scheduled work hours, perform assigned responsibilities in a timely manner, meet applicable deadlines, and provide updates regarding the status of projects or assignments as requested.

Remote work is not a substitute for dependent care, and members shall make arrangements so that caregiving responsibilities do not interfere with the performance of work during scheduled hours. This does not restrict the use of any leave to which a member is entitled or prohibit incidental attention to household members comparable to what would occur during a break period in the office.

No outside employment, contract work, self-employment, or volunteer service shall be performed during district work hours. Work shall be performed at the approved alternate worksite. Work performed from a location outside California may create tax withholding, unemployment insurance, workers' compensation, and wage-and-hour obligations in that jurisdiction, and is prohibited absent prior written approval of the Fire Chief following review by district counsel. Work from any other location within California requires prior written approval of the Fire Chief.

1048.13 NONDISCRIMINATION AND REASONABLE ACCOMMODATION

The district shall administer this program without regard to any characteristic protected by federal or state law.

Remote work granted as a reasonable accommodation for disability, medical condition, pregnancy, childbirth or related conditions, lactation, or religious belief or observance is not part of the rotation established by this policy. An accommodation shall not be denied on the grounds that all weekdays have been claimed, that the staffing limit has been reached, or that the member's classification is an excluded position.

Where remote work is provided as a reasonable accommodation, the timekeeping requirements of § 1048.8 and the information security and records requirements of § 1048.10 apply. The member is subject to the same performance documentation and reporting expectations that apply to members performing comparable work at headquarters.

A member or applicant who requires a modification of work location, schedule, or conditions for any of these reasons should contact the Deputy Chief of Administration. The district shall engage in a timely, good-faith interactive process and shall evaluate each request individually. The existence of this policy does not define the limits of the district's accommodation obligation, and

no member is required to use a remote workday in lieu of requesting an accommodation or in lieu of any protected leave. Use of a remote workday shall not be offered as a substitute for the lactation accommodation the district provides at headquarters. Members shall express milk at an alternate worksite in accordance with the Pump Act.

No member shall be retaliated against for requesting an accommodation, declining to participate in the program, reporting a concern regarding the program, engaging in protected activity, or exercising any right under this policy. District policies addressing harassment, discrimination, and retaliation apply in full to conduct occurring in connection with remote work, including conduct by telephone, email, messaging, or video conference.

The Fire Chief shall ensure that members who do not participate in the rotation, including members in excluded positions, receive comparable access to focused-work conditions, and shall document those measures in the annual program review.

1048.14 MODIFICATION, SUSPENSION, AND REVOCATION

Participation may be modified, suspended, or revoked by the Fire Chief or the Deputy Chief of Administration upon written notice stating the ground relied upon. A member's immediate supervisor may temporarily suspend the member's participation when necessary for operational, performance, availability, or assignment-related reasons and may recommend modification or revocation of participation to the Fire Chief or Deputy Chief of Administration. Grounds for revocation include, but are not limited to:

- (a) Failure to meet performance or deliverable expectations.
- (b) Unavailability during core hours.
- (c) Inaccurate or incomplete timekeeping.
- (d) Violation of information security, confidentiality, or records requirements.
- (e) Change in assignment or classification.
- (f) Operational need.
- (g) Failure to maintain the conditions certified in the remote work agreement or the home worksite safety self-certification.

Revocation on the grounds stated in subsections (e) and (f), and any modification or suspension of the program as a whole, do not require cause. Not less than five business days' written notice shall be given except where an urgent operational need requires shorter notice.

Where revocation is based on a finding regarding the member's performance or conduct under subsections (a) through (d) or (g), the member shall be given written notice of the specific facts

relied upon and an opportunity to respond in writing within five business days before the revocation takes effect, except where continued participation presents an immediate risk to district records, information security, or operations, in which case participation may be suspended immediately and the notice and opportunity to respond provided within five business days thereafter.

Revocation of remote work does not deprive a member of any property interest in employment. Nothing in this section limits the authority of the district to impose discipline for underlying conduct in accordance with district personnel rules, an applicable memorandum of understanding, and applicable due process requirements, and nothing in this section limits any right a member has under an applicable memorandum of understanding.

A member may request review of a denial or revocation by submitting a written request to the Fire Chief within 10 calendar days. The Fire Chief shall respond in writing within 15 calendar days. The decision of the Fire Chief is final for purposes of this policy. Where an applicable memorandum of understanding provides a grievance or appeal procedure covering the matter, that procedure controls.

A member may withdraw from the program at any time by written notice. The vacated day shall be filled in accordance with this policy, and a member who withdraws may re-enter in accordance with this policy at any time.

1048.15 PROGRAM ADMINISTRATION AND REVIEW

The Deputy Chief of Administration is the program administrator and is responsible for the seniority roster, the selection process, execution of agreements, coordination with information technology and risk management, and program records. Program administration does not alter the existing supervisory relationship of participating members. Each member's immediate supervisor retains responsibility for work assignments, performance management, , operational scheduling, and determining when the member's physical presence is required.

This policy affects wages, hours, or other terms and conditions of employment of members in a recognized bargaining unit. The district provided notice and a reasonable opportunity to meet and confer, and met and consulted regarding local rules, before this policy was adopted. The district shall provide notice and a reasonable opportunity to meet and confer before adopting any amendment to this policy, and before any suspension or termination of the program, that affects members in a recognized bargaining unit.

Executed agreements, safety self-certifications, selection rosters, waiting lists, tie-breaker documentation, denials, and revocations shall be maintained by the Deputy Chief of Administration and filed appropriately with Human Resources. Documents containing medical

information obtained through the interactive process shall be maintained in a confidential file separate from the personnel file.

The Deputy Chief of Administration shall evaluate the program at six months and annually and shall report to the Fire Chief on completed deliverables and turnaround times, public counter and telephone coverage, overtime usage, participation by classification, cancellations, , substitute days, and forfeited days by member, measures provided for excluded positions, and any concerns raised. The report shall be filed appropriately with HR.

This policy does not create a contract of employment, a vested right, or an entitlement, and does not alter the at-will or civil service status of any position.

1048.16 TRAINING

Members participating in the program shall complete district-provided training on information security, records handling, and timekeeping requirements prior to participation and annually thereafter. Supervisors of participating members shall complete training on remote supervision, timekeeping review, the prohibition on unrecorded work in § 1048.8(b), and the reporting requirements of this policy before the program is implemented and annually thereafter.

EL DORADO COUNTY FIRE FINANCE REPORT

1. Fire Operations Budget Summary
2. District Claims Submitted for Payment

District Claims:

- \$1,559.22
- \$447.18
- \$15,754.74
- \$122,259.25
- \$4,622.29
- \$4,663.48
- \$10,249.44
- \$4,328.06
- \$1,035.00
- \$30,354.50
- \$1,454.00
- \$53,619.32
- \$5,829.35
- \$60,176.13
- \$215,376.51

District Deposits:

- \$12,061.33
- \$8,804.91
- \$68,490.30
- \$9,379.80
- \$9,620.69
- \$11,516.18

District Reserve Funds:

Fund Balance -	\$7,992,524.55
City of Placerville Dev. Fees -	\$888,498.61
Development Fees – County -	\$884,807.67
CERBT – OPEB Account -	\$3,332,952.61

Diamond Springs Reserve Funds:

Fund Balance -	\$3,286,151.13
Development Fees -	\$1,314,213.49
CFD Funds -	\$793,151.78

EL DORADO COUNTY FIRE PROTECTION DISTRICT					
Fire Operations Budget Summary 2026-2027					
July 1, 2026 Through August 31, 2026 17% Expended					
Sub	Revenues / Sources	Final Budget 2026-2027	Expended 2026-2027	Over or Under Budget	Percentage Collected
	<i>Carry-over funds from previous year</i>				
100	Property Taxes-Secured (current year)	\$18,382,482.00	\$90,458.19	(\$18,292,023.81)	0%
110	Property Taxes-Unsecured (current)	\$334,316.00	\$212,584.22	(\$121,731.78)	64%
140	Supplemental Property Taxes-Current	\$271,551.00	\$0.00	(\$271,551.00)	0%
174	Tax: Timber Yield	\$72.00	\$0.00	(\$72.00)	0%
342	Fund Balance (Measure S Fund Transfer St. 28)	\$138,040.00	\$0.00	(\$138,040.00)	0%
820	State Homeowners Property Tax Relief	\$98,637.00	\$0.00	(\$98,637.00)	0%
	<i>Prior Years Property Taxes</i>				
120	Property Taxes-Prior Secured	(\$2,765.00)	\$0.00	\$2,765.00	0%
130	Property Taxes-Prior Unsecured	\$7,678.00	\$2,089.25	(\$5,588.75)	27%
150	Supplemental Property Taxes-Prior	\$42,661.00	\$7,197.90	(\$35,463.10)	17%
360	Taxes-Penalties	\$9,835.00	\$2,000.55	(\$7,834.45)	20%
	<i>Voter Approved Special Taxes</i>				
175	Direct Assessment	\$616,741.00	\$5,574.96	(\$611,166.04)	1%
1310	Fire Suppression (Shingle Springs)	\$5,262.00	\$180.00	(\$5,082.00)	3%
	<i>Other Fees & Service Reimbursements</i>				
881	Federal/State Reimbursements	\$200,000.00	\$0.00	(\$200,000.00)	0%
400	Interest	\$126,869.00	\$5,936.02	(\$120,932.98)	5%
1100	Station 17 Lease Payment	\$197,268.00	\$10,056.00	(\$187,212.00)	5%
1400	Inspection Fee's	\$145,000.00	\$29,706.50	(\$115,293.50)	20%
1401	Plan Review Fee's	\$200,000.00	\$19,285.30	(\$180,714.70)	10%
1686	Ambulance Admin Reimbursement (1686)	\$562,674.00	\$114,659.01	(\$448,014.99)	20%
1740	Charges For Services/Training	\$75,000.00	\$0.00	(\$75,000.00)	0%
1744	Misc: Inspection or Services VHR	\$43,225.00	\$4,225.00	(\$39,000.00)	10%
1940	Miscellaneous	\$27,000.00	\$14,799.64	(\$12,200.36)	55%
1942	Misc: Reimbursement - First Responder Fee	\$450,000.00	\$84,218.86	(\$365,781.14)	19%
1947	Insurance Refunds & Safety Funds	\$5,000.00	\$2,464.20	(\$2,535.80)	49%
2000	Sale of Fixed Assets	\$50,000.00	\$0.00	(\$50,000.00)	0%
1207	Shingle Springs Rancheria	\$721,940.00	\$0.00	(\$721,940.00)	0%
1800	Interfund Rev: Service Between Fund Types	\$100,000.00	\$0.00	(\$100,000.00)	0%
	Total Revenue	\$22,808,486.00	\$605,435.60	(\$22,103,050.40)	2.65%

EL DORADO COUNTY FIRE PROTECTION DISTRICT					
Fire Operations Budget Summary 2025-2026					
July 1, 2026 Through August 31, 2026 17% Expended					
Sub	Salaries & Benefits Expenditures / Uses: Class I	Budget 2026-2027	Expended 2026-2027	Over or Under Budget	Percentage Expended
3000	Salaries and Wages	\$7,667,554.00	\$1,051,952.49	(\$6,615,601.51)	14%
3001	Directors/Apprentice FF/Prevention Consultants	\$25,000.00	\$600.00	(\$24,400.00)	2%
3002	Overtime	\$2,032,628.00	\$417,429.76	(\$1,615,198.24)	21%
3004	Other Compensation	\$816,791.00	\$95,411.73	(\$721,379.27)	12%
3020	Retirement	\$3,795,080.00	\$2,804,936.22	(\$990,143.78)	74%
3021	OASDI	\$987.50	\$68.20	(\$919.30)	7%
3022	Medicare	\$155,478.00	\$21,999.26	(\$133,478.74)	14%
3040	Health & Dental	\$2,273,621.00	\$559,197.03	(\$1,714,423.97)	25%
3041	Unemployment Insurance	\$5,000.00	\$0.00	(\$5,000.00)	0%
3042	Long Term Disability & Volunteer Program	\$24,442.00	\$1,885.00	(\$22,557.00)	8%
3043	Defer Comp Employer Share	\$108,627.00	\$15,452.33	(\$93,174.67)	14%
3044	Vision	\$15,000.00	\$4,353.10	(\$10,646.90)	29%
3060	Workman's Compensation Insurance	\$1,110,639.00	\$850,108.00	(\$260,531.00)	77%
	Total	\$18,030,847.50	\$5,823,393.12	(\$12,207,454.38)	32.30%

EL DORADO COUNTY FIRE PROTECTION DISTRICT					
Fire Operations Budget Summary 2026-2027					
July 1, 2026Through August 31, 2026 17% Expended					
Sub	Expenditures / Uses: Class II	Budget 2026-2027	Expended 2026-2027	Over or Under Budget	Percentage Expended
4022	Uniforms	\$10,000.00	\$4,833.12	(\$5,166.88)	48%
4040	Communications	\$242,663.00	\$14,758.49	(\$227,904.51)	6%
4060	Food	\$22,500.00	\$0.00	(\$22,500.00)	0%
4080	Warehouse Expenses	\$35,000.00	\$3,810.30	(\$31,189.70)	11%
4085	Refuse Disposal	\$32,125.00	\$2,595.44	(\$29,529.56)	8%
4087	Extermination	\$5,000.00	\$910.00	(\$4,090.00)	18%
4100	Insurance Premiums	\$260,800.00	\$87,261.25	(\$173,538.75)	33%
4140	Maintenance - Equipment	\$38,500.00	\$744.49	(\$37,755.51)	2%
4142	Maintenance - Radios	\$100,000.00	\$1,872.93	(\$98,127.07)	2%
4145	Maintenance - Equipment Parts	\$11,000.00	\$100.00	(\$10,900.00)	1%
4160	Maintenance - Vehicles	\$100,000.00	\$10,256.81	(\$89,743.19)	10%
4162	Maintenance - Vehicle Supplies	\$200,000.00	\$22,275.92	(\$177,724.08)	11%
4164	Maintenance -Tires & tubes	\$33,233.00	\$1,346.81	(\$31,886.19)	4%
4180	Maintenance - Buildings & Improvements	\$14,000.00	\$127.54	(\$13,872.46)	1%
4197	Building Supplies	\$15,000.00	\$2,980.75	(\$12,019.25)	20%
4200	Medical Supplies - JPA to Reimburse	\$0.00	\$2,536.25	\$2,536.25	0%
4220	Memberships	\$14,385.00	\$0.00	(\$14,385.00)	0%
4260	Office Expense	\$16,722.00	\$828.15	(\$15,893.85)	5%
4261	Postage	\$3,323.00	\$298.98	(\$3,024.02)	9%
4300	Professional & Specialized Services	\$534,943.00	\$86,076.08	(\$448,866.92)	16%
4304	Agency Administration	\$0.00	\$0.00	\$0.00	0%
4313	Legal Services -	\$40,000.00	\$1,197.00	(\$38,803.00)	3%
4324	Medical, Dental, & Lab Services	\$22,155.00	(\$9,103.00)	(\$31,258.00)	-41%
4400	Publications & Legal Notices	\$1,055.00	\$32.50	(\$1,022.50)	3%
4420	Rent & Leases Equipment	\$17,724.00	\$2,083.90	(\$15,640.10)	12%
4461	Minor Equipment	\$5,904.00	\$0.00	(\$5,904.00)	0%
4462	Equipment: Computers	\$140,000.00	\$0.00	(\$140,000.00)	0%
4500	Special Departmental Expense	\$68,500.00	\$2,997.43	(\$65,502.57)	4%
4503	Instructor Reimbursement	\$5,000.00	\$0.00	(\$5,000.00)	0%
4507	Fire & Safety Supplies	\$23,500.00	\$0.00	(\$23,500.00)	0%
4539	Software License	\$127,542.00	\$22,462.94	(\$105,079.06)	18%
4536	Retirement Benefit	\$95,000.00	\$20,694.00	(\$74,306.00)	22%
4617	Staff Development	\$21,944.00	\$3,687.26	(\$1,250.00)	17%
4600	Transportation & Travel	\$0.00	\$0.00	\$0.00	0%
4606	Fuel Purchase - Bulk	\$275,000.00	\$37,046.02	(\$237,953.98)	13%
4700	Utilities	\$212,011.00	\$20,972.15	(\$191,038.85)	10%
	Total	\$2,744,529.00	\$345,683.51	(\$2,398,845.49)	13%

EL DORADO COUNTY FIRE PROTECTION DISTRICT					
Fire Operations Budget Summary 2026-2027					
July 1, 2026 Through August 31, 2026 17% Expended					
Sub	Expenditures: Class III	Budget 2026-2027	Expended 2026-2027	Over or Under Budget	Percentage Expended
5060	Retirement/Interest of Other Long Term Debt	\$628,187.00	\$429,275.16	(\$198,911.84)	68%
5100	Interest	\$105,156.00	\$151,992.29	\$46,836.29	145%
	Total	\$733,343.00	\$581,267.45	(\$152,075.55)	79%
Sub	Fixed Assets - Class IV	Final Budget 2026-2027	Expended 2026-2027	Over or Under Budget	Percentage Expended
6020	Fixed Assets - Structures & Improvements	\$280,000.00	\$11,009.17	(\$268,990.83)	4%
6040	Fixed Assets - Apparatus/Equipment	\$545,000.00	\$151,101.46	(\$393,898.54)	28%
	Total	\$825,000.00	\$162,110.63	(\$662,889.37)	20%

EL DORADO COUNTY FIRE PROTECTION DISTRICT Final Fire Operations Budget Summary 2025-2026 July 1, 2026 Through August 31, 2026 17% Expended				
	Final Budget 2026-2027	Expended 2026-2027	Over or (Under) Budget	Percentage Collected
Expenditures: Class III	Budget 2026-2027	Expended 2026-2027	Over or Under Budget	Percentage Expended
Class I: Salaries/Benefits	\$18,030,847.50	\$5,823,393.12	(\$12,207,454.38)	32%
Class II: Service & Supplies	\$2,744,529.00	\$345,683.51	(\$2,398,845.49)	13%
Class III: Long Term Debt	\$733,343.00	\$581,267.45	(\$152,075.55)	79%
Class IV: Fixed Assets	\$825,000.00	\$162,110.63	(\$662,889.37)	20%
TOTALS	\$22,333,719.50	\$6,912,454.71	(\$15,421,264.79)	31%

EL DORADO COUNTY FIRE PROTECTION DISTRICT - JPA Fund					
JPA Budget Summary 2026-2027					
July 1, 2026 Through August 31, 2026 17% Expended					
Sub	Revenues / Sources	Final Budget 2026-2027	Collected 2026-2027	Over or Under Budget	Percentage Collected
	<i>Carry-over funds from previous year</i>				
1200	JPA Revenue (Billing)	\$7,678,799.00	\$238,557.29	(\$7,440,241.71)	3%
	Total Revenue	\$7,678,799.00	\$238,557.29	(\$7,440,241.71)	3.11%

EL DORADO COUNTY FIRE PROTECTION DISTRICT - JPA Fund					
JPA Budget Summary 2026-2027					
July 1, 2026 Through August 31, 2026 17% Expended					
Sub	Salaries & Benefits Expenditures / Uses: Class I	Budget 2026-2027	Expended 2026-2027	Over or Under Budget	Percentage Expended
3000	Salaries and Wages	\$3,038,769.00	\$417,017.68	(\$2,621,751.32)	14%
3002	Overtime	\$903,806.00	\$217,887.98	(\$685,918.02)	24%
3004	Other Compensation	\$522,419.00	\$93,493.63	(\$428,925.37)	18%
3020	Retirement	\$1,956,369.00	\$1,299,966.00	(\$656,403.00)	66%
3021	OASDI	\$512.50	\$0.00	(\$512.50)	0%
3022	Medicare	\$44,522.00	\$10,437.16	(\$34,084.84)	23%
3040	Health & Dental	\$901,500.00	\$157,295.36	(\$744,204.64)	17%
3041	Unemployment Insurance	\$0.00	\$0.00	\$0.00	0%
3042	Long Term Disability & Volunteer Program	\$10,901.00	\$870.00	(\$10,031.00)	8%
3043	Defer Comp Employer Share	\$46,060.00	\$6,087.11	(\$39,972.89)	13%
3044	Vision	\$10,000.00	\$1,704.57	(\$8,295.43)	17%
3060	Workman's Compensation Insurance	\$348,074.00	\$351,272.00	\$3,198.00	101%
	Total	\$7,782,932.50	\$2,556,031.49	(\$5,226,901.01)	32.84%

EL DORADO COUNTY FIRE PROTECTION DISTRICT - JPA Fund JPA Budget Summary 2026-2027 July 1, 2026 Through August 31, 2026 17% Expended				
	Final Budget 2026-2027	Expended 2026-2027	Over or (Under) Budget	Percentage Collected
Expenditures: Class III	Budget 2026-2027	Expended 2026-2027	Over or Under Budget	Percentage Expended
Class I: Salaries/Benefits	\$7,782,932.50	\$2,556,031.49	(\$5,226,901.01)	33%
TOTALS	\$7,782,932.50	\$2,556,031.49	(\$5,226,901.01)	33%

DRAFT

9/15/2026

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS & MANAGEMENT REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2025**

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DRAFT

To the Board of Directors
El Dorado County Fire Protection District
Camino, California

In planning and performing our audit of the basic financial statements of El Dorado County Fire Protection District for the fiscal year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of El Dorado County Fire Protection District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist El Dorado County Fire Protection District in implementing the recommendations.

This report is intended solely for the information and use of management of El Dorado County Fire Protection District and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank El Dorado County Fire Protection District's staff for its cooperation during our audit.

O'Connor & Company

Novato, California

To the Board of Directors
El Dorado County Fire Protection District
Camino, California

We have audited the basic financial statements of El Dorado County Fire Protection District for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 16, 2026, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the basic financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of El Dorado County Fire Protection District. Such considerations were solely for the purpose of determining our audit procedures and not providing any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by El Dorado County Fire Protection District are described in Note 2 to the basic financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered by El Dorado County Fire Protection District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the basic financial statements in a different period than when the transaction occurred.

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 101 – Compensated Absences

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole. The most sensitive estimates affecting the basic financial statements were:

- Accrual and disclosure of compensated absences.
- Capital asset lives and depreciation expense.
- Actuarial assumptions for retiree pension and retiree health plan disclosures.

Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements (Audit Adjustments)

Professional standards require us to accumulate all known and likely misstatements (audit adjustments) identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were 6 audit adjustments that came to our attention during the audit to assist management in recording transactions.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated XX/XX/XX.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to El Dorado County Fire Protection District's basic financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as El Dorado County Fire Protection District's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the Budgetary Comparison Schedule for the General Fund, and the pension and other post-employment benefits information, listed in the table of contents of the basic financial statements, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the information and use of management and Board of Directors of El Dorado County Fire Protection District and is not intended to be, and should not be, used by anyone other than these specified parties.

El Dorado County Fire Protection District
BOARD OF DIRECTORS & MANAGEMENT REPORT
For the Year Ended June 30, 2025

Current Year Observations

None.

Fiscal Year 2024 Observations

1) **Receipts Lost When Using Credit Cards**

Observation:

During the audit of El Dorado County Fire Protection District (the District), we noted that some receipts for purchases made using credit cards were missing or could not be located. As a result, supporting documentation for certain transactions was incomplete. The absence of receipts reduces the ability to verify the legitimacy and appropriateness of credit card expenditures. This increases the risk of errors, unauthorized purchases, or noncompliance with the District's purchasing and documentation policies.

Recommendation:

We recommend that the District strengthen its controls over credit card documentation by requiring that all receipts be retained and submitted promptly after each transaction. The District should consider implementing a tracking system or periodic review to ensure all supporting receipts are collected and maintained in accordance with recordkeeping requirements.

Status:

This recommendation has been implemented.

2) **Payroll Reconciliation Not Aligned with Audit Period**

Observation:

The District provided a payroll reconciliation for our review; however, the reconciliation is not correct. The reconciliation used all Form 941 amounts from the 2023 calendar year. For the audit period, the reconciliation should include two quarters from 2023 and two quarters from 2024 to properly align with the fiscal year under audit. As a result, the totals in the reconciliation do not accurately agree with the payroll reports or the general ledger.

Recommendation:

We recommend that the District, going forward, ensure that payroll reconciliations include the correct quarters to align with the audit period. Before finalizing the reconciliation, the District should verify that all amounts are accurate and agree with both the payroll registers and the general ledger.

Status:

This recommendation has not been implemented.

3) **Missing Supervisors' Signatures on Employee Timesheets**

Observation:

During the audit, we noticed that some supervisors' signatures were missing on the timesheets. Supervisory review and approval are key internal controls to ensure the accuracy and validity of recorded work hours. The absence of signatures indicates that timesheets may not have been properly reviewed or authorized before submission and processing.

El Dorado County Fire Protection District
BOARD OF DIRECTORS & MANAGEMENT REPORT
For the Year Ended June 30, 2025

Recommendation:

We recommend that management reinforce the requirement for supervisors to review and sign all employee timesheets prior to submission. Periodic monitoring should also be implemented to ensure compliance with this policy, and electronic or automated approval workflows may be considered to strengthen control and accountability.

Status:

This recommendation has not been implemented.

FY 2023 Observations

1) **New Accounting Standards and Related Policies**

Observation:

The District was required to implement GASB 87 and GASB 96, which became effective for the year ended June 30, 2022, and 2023. These new standards require leases and technology subscription arrangements to be capitalized as intangible assets. In compliance with the new accounting statements the District should consider formalizing a capitalization policy for leases like their capitalization policy for capital assets.

Recommendation:

We recommend the District consider formalizing a capitalization policy for leases and subscription arrangement liabilities and the right to use assets over \$100,000. We also recommend keeping lease terms to month-to-month or annual leases whenever possible.

Status:

This recommendation has not been implemented.

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9/15/2026

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

EL DORADO COUNTY FIRE PROTECTION DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2025

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El Dorado County Fire Protection District
PRINCIPAL OFFICIALS
June 30, 2025

Board of Directors

Mickey Kaiserman	Chair
Mark Brunton	Vice-Chair
Lloyd Ogan	Director
Jim Edmiston	Director
Paul Gilchrest	Director

Operations

Tim Cordero	Fire Chief
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
El Dorado County Fire Protection District
Camino, California

Report on the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of El Dorado County Fire Protection District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of El Dorado County Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund, the Schedule of Proportionate Share of the Net Pension Liability - Miscellaneous and Safety, the Schedule of District's Contributions - Miscellaneous and Safety, the Schedule of District's Contributions - OPEB, and the Schedule of Changes in the Net OPEB Liability and Related Ratios, (pages 27-30), listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

O'Connor & Company

Novato, California

El Dorado County Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

As management of the El Dorado County Fire Protection District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025. Please read it in conjunction with the District's financial statements following this section.

Financial Highlights

- At the end of fiscal year 2025, the District's deficit net position totaled (\$25 million). This is an increase of \$0.2 million from the prior year. The main reason for this increase is due to the increase in actuarial retiree health liabilities.
- On June 30, 2025, total fund balance in the General Fund was \$9.1 million. This is an increase of \$0.2 million from the prior year due to the increase in intergovernmental revenues.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements.

The District's basic financial statements comprise of three components:

- 1) Government-wide Financial Statements
- 2) Fund Financial Statements, which are combined as a single presentation
- 3) Notes to the Financial Statements

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the District's finances, in a manner like a private-sector business.

The Statement of Net Position presents information on all the Fire District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Fire District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The Government-wide Financial Statements present activities of the Fire District that are principally supported by taxes and charges for services. The District provides services for fire protection, emergency medical, fire prevention, safety, rescue, and hazardous materials response services.

Fund Financial Statements

The District, like other state and local governments, uses fund accounting for recording its financial activities. In general, fund accounting provides a mechanism to separately account for a variety of different funding sources and enables the District to demonstrate compliance with finance-related legal requirements.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of government funds is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statements. By doing so, readers may better understand the long-term impact of the District's near-term financial decisions. Both the government fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

El Dorado County Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

The Fund Financial Statements provide detailed information about each of the District's most significant funds, called Major Funds. The concept of Major Funds, and the determination of which are Major Funds, was established by GASB Statement No. 34 and replaces the concept of combining funds and presenting them in total. Instead, each Major Fund is presented individually. Major Funds present the major activities of the District for the year and may change from year to year because of changes in the pattern of the District's activities.

Governmental Fund Financial Statements are prepared on a modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

Comparisons of Budget and Actual financial information are presented for the General Fund.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

Government-wide Financial Statements

The District has presented its financial statements under the reporting model required by Governmental Accounting Standards Board Statement No. 34 (GASB 34). The following Government-wide statements include a comparison between current and prior year results by operations and year-end balances.

Table 1
Governmental Net Position

	Governmental Activities	
	2025	2024
Current and other assets	\$ 10,267,486	\$ 9,769,697
Capital assets, net of accumulated depreciation	9,322,664	8,829,905
Total assets	19,590,150	18,599,602
Deferred outflows of resources	11,268,132	15,824,913
Current liabilities	1,320,232	861,859
Long-term debt outstanding	45,280,438	47,789,915
Total liabilities	46,600,670	48,651,774
Deferred inflows of resources	9,608,214	10,698,863
Net position:		
Invested in capital assets, net of related debt	7,700,330	7,131,076
Restricted	1,280,962	1,459,687
Unrestricted (deficit)	(34,331,894)	(33,516,885)
Total net position (deficit)	\$ (25,350,602)	\$ (24,926,122)

The Statement of Activities provides details of how net position changed from the beginning of the year to the end of the year.

El Dorado County Fire Protection District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

Table 2
Changes in Governmental Net Position

	Governmental Activities	
	2025	2024
Revenues		
Program revenues:		
Charges for services	\$ 659,958	\$ 862,364
Operating contributions and grants	9,082,155	2,826,612
General revenues:		
Property and other taxes	12,656,597	12,329,933
Interest income	140,073	171,390
Other revenues	31,537	363,713
Total revenues	<u>22,570,320</u>	<u>16,554,012</u>
Program Expenses		
Public safety - fire protection	<u>22,994,804</u>	<u>17,094,538</u>
Total expenses	<u>22,994,804</u>	<u>17,094,538</u>
Change in Net Position	<u>\$ (424,484)</u>	<u>\$ (540,526)</u>

Capital Assets

As of June 30, 2025 the District's capital assets amounted to \$9,322,664 (net of accumulated depreciation), an increase of \$0.4 million from June 30, 2024, was primarily due to the equipment purchases.

For additional information on capital assets, refer to Note 3 of the Notes to the Financial Statements.

Long-Term Debt

The District entered into a Capital Lease agreement dated September 1, 2010, with the California Infrastructure and Economic Development Bank (CIEDB), to provide funds for the acquisition and construction of major capital facilities in an amount totaling \$2,500,000. The balance of long-term debt as of June 30, 2025, was \$1,622,334.

For additional information on long-term debt, refer to Note 5 of the Notes to the Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to El Dorado County Fire Protection District, P. O. Box 807, Camino, California 95709.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DRAFT

El Dorado County Fire Protection District
STATEMENT OF NET POSITION
June 30, 2025

ASSETS

Cash and investments	\$ 10,267,486
Non-depreciable capital assets	1,095,588
Depreciable capital assets, net of accumulated depreciation	<u>8,227,076</u>
Total assets	<u>19,590,150</u>

DEFERRED OUTFLOWS

Deferred outflows related to pensions	10,349,327
Deferred outflows related to OPEB	<u>918,805</u>
Total deferred outflows	<u>11,268,132</u>

LIABILITIES

Accounts payable	345,694
Accrued expenditures	767,454
Compensated absences	207,084
Long-term liabilities:	
Due in one year	78,973
Due in more than one year	1,543,361
Other post-employment benefits	7,706,476
Net pension liability	<u>35,951,628</u>
Total liabilities	<u>46,600,670</u>

DEFERRED INFLOWS

Deferred inflows related to pensions	2,307,971
Deferred inflows related to OPEB	<u>7,300,243</u>
Total Deferred inflows	<u>9,608,214</u>

NET POSITION

Net investment in capital assets	7,700,330
Restricted	1,280,962
Unrestricted (deficit)	<u>(34,331,894)</u>
Total net position (deficit)	<u>\$ (25,350,602)</u>

The accompanying notes are an integral part of these financial statements.

El Dorado County Fire Protection District
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

<u>Functions/Programs</u>	<u>Expenditures</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Contributions</u>	<u>Changes in</u>
			<u>and Grants</u>	<u>Net Position</u>
Governmental activities:				<u>Total</u>
Public safety - fire prevention and protection	\$ 22,941,001	\$ 659,958	\$ 9,082,155	Governmental
Interest on long term debt	53,803	-	-	Activities
Total governmental activities	<u>\$ 22,994,804</u>	<u>\$ 659,958</u>	<u>\$ 9,082,155</u>	<u>(13,252,691)</u>
General revenues:				
Property and other taxes				12,656,597
Use of money				140,073
Other revenues				31,537
Total general revenues				<u>12,828,207</u>
Change in net position				(424,484)
Net position, beginning of period				<u>(24,926,118)</u>
Net position, end of period				<u>\$ (25,350,602)</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

DRAFT

El Dorado County Fire Protection District
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2025

<u>ASSETS</u>	<u>General Fund</u>
Cash and investments	\$ 10,267,486
Total assets	<u>\$ 10,267,486</u>
 <u>LIABILITIES</u>	
Accounts payable	\$ 345,694
Accrued expenditures	<u>767,454</u>
 Total liabilities	 <u>1,113,148</u>
 <u>FUND BALANCES</u>	
Restricted	1,280,962
Unassigned	<u>7,873,376</u>
Total fund balances	<u>9,154,338</u>
 Total liabilities and fund balances	 <u>\$ 10,267,486</u>

The accompanying notes are an integral part of these financial statements.

El Dorado County Fire Protection District
Reconciliation of the
GOVERNMENTAL FUND - BALANCE SHEET
with the Governmental Activities
STATEMENT OF NET POSITION
For the Year Ended June 30, 2025

TOTAL FUND BALANCES - GOVERNMENTAL FUND \$ 9,154,338

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Fund above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Fund.

Capital assets, at cost	19,026,526
Accumulated depreciation	(9,703,862)

LONG-TERM ASSETS AND LIABILITIES

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:

Other post-employment benefits	(7,706,476)
Compensated absences	(207,084)
Capital lease	(1,622,334)
Deferred inflows pension	(2,307,971)
Deferred inflows OPEB	(7,300,243)
Deferred outflows pension	10,349,327
Deferred outflows OPEB	918,805
Net pension liability	<u>(35,951,628)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (25,350,602)

The accompanying notes are an integral part of these financial statements.

El Dorado County Fire Protection District
GOVERNMENTAL FUND
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2025

Revenues:	<u>General Fund</u>
Property taxes	\$ 12,656,597
Charges for services	659,958
Intergovernmental	9,082,155
Use of money	140,073
Other revenues	<u>31,537</u>
Total revenues	<u>22,570,320</u>
Expenditures:	
Salaries and benefits	17,157,185
Services and supplies	3,035,659
Capital outlay	2,000,682
Debt Service:	
Principal	76,495
Interest	<u>53,803</u>
Total expenditures	<u>22,323,824</u>
Excess (deficit) of revenues over (under) expenditures	246,496
Fund balances, beginning of period	<u>8,907,842</u>
Fund balances, end of period	<u>\$ 9,154,338</u>

The accompanying notes are an integral part of these financial statements.

El Dorado County Fire Protection District
Reconciliation of the
GOVERNMENTAL FUND - STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
with the Governmental Activities
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	\$	246,496
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

The capital outlay expenditures are therefore added back to fund balance	2,000,682	
Depreciation expense is deducted from the fund balance	(690,355)	

The effect of miscellaneous transaction involving capital assets:		
Disposal of capital asset	(817,568)	

Government funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	(1,706,456)	
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ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide (or

Capital lease	76,495	
Compensated absences	(98,363)	
Other post-employment benefits	564,585	

Changes in net position of governmental activities	\$	<u>(424,484)</u>
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The accompanying notes are an integral part of these financial statements.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

In 1991, several fire districts in El Dorado County consolidated into the El Dorado County Fire Protection District (the District), which proudly provides fire protection, rescue, and emergency medical services to the communities of: Apple Hill, Camino, Coloma, Cool, Gold Hill, Kyburz, Lotus, Oak Hill, Pacific House, Pilot Hill, Placerville, Pleasant Valley, Pollock Pines, Salmon Falls, Shingle Springs, Sierra Springs, Silver Fork, Strawberry, Texas Hill, and Twin Bridges, with a population of approximately 74,000 residents within 281 square miles.

The District is in the California Mother Lode along U.S. Highway 50, between Sacramento and South Lake Tahoe, California, on the Western slope of the Sierra Nevada mountain range. The District begins in the lower foothills near Salmon Falls at an altitude of 500 feet and ends well into the Sierras at Twin Bridges, an elevation of nearly 6,000 feet. The incorporated city of Placerville, protected by the District, is the county seat, situated in the center of the District. It comprises approximately 20 square miles of urban area, while maintaining a small-town flair. The District's mission is dedicated to provide an all-risk service to our citizens that results in improved quality of life and peace of mind. As a team, we will strive to minimize loss and suffering through our emergency service delivery, public education, and community service activities. We will provide this service with pride, trust, and integrity.

To protect this wide diversity, the District is governed by a five-member board of directors. Charged with a \$22.6 million dollar budget, the 82 career personnel operate from six staffed and seven volunteer firehouses, protecting over \$7.3 billion in assessed valuation.

B. Basis of Presentation - Government-wide Financial Statements

The Government-wide Financial Statements (i.e., the statement of net position and the statement of activities) report information on all the non-fiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and user charges for support. The District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are allocated from the general government activity to the public safety function based on relative percentages or prior year actual operating expenditures. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from the goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The Government-wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when reimbursable costs are incurred under the accrual basis of accounting. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

The accounts of the District are organized based on funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Separate financial statements are provided for each governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how spending activities are controlled.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds' present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined, and "available" means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues susceptible to accrual include property taxes, grants, donations, and charges for current services. The District uses an availability period of 60 days after year-end. Expenditures under the modified accrual basis of accounting are generally recognized when the related fund liability is incurred.

The District reports the following major governmental fund types:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

E. Budgets and Budgetary Process

The District operates under the laws of the State of California. The Board of Directors adopts a General Fund budget only, which can be amended by the Board during the fiscal year. All appropriations lapse at year end.

The budgeted financial statements represented in these reports reflect the final budget authorizations, including all amendments. Expenditures exceeded appropriations by \$6,096,519 at the end of the fiscal year.

F. Board of Directors

There are five members of the board. Each member of the board is a resident and registered voter of the District and is an elected representative of the general public.

G. Allowance for Doubtful Accounts

Management believes its accounts receivable to be fully collectable and, accordingly, no allowance for doubtful accounts is considered necessary.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Property, Plant, and Equipment

Fixed assets are recorded at actual cost or estimated historical cost if actual cost is not available. Assets costing \$1,000 or more and with an expected life of 5 years or more are capitalized. Donated fixed assets are valued at donation date at the estimated fair market value. When actual cost is not available, estimated costs are made by knowledgeable personnel. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Fixed assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Building	10-45 years
Equipment	1-40 years
Vehicles	5-20 years

I. Revenue

Revenue to finance the District's operation is derived from the County property tax bills. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments, on April 10 and December 10. Unsecured property taxes are payable in one installment on or before August 31.

J. Property Taxes and Special Assessments

Secured property taxes are considered measurable and available when apportioned to the District. The County is responsible for assessing and collecting secured property taxes for the District, in accordance with enabling state legislation (including appropriation limits). The County apportions secured taxes to the District under the "Teeter Plan" - California Revenue and Taxation Code Sections 4701-4717. A complex allocation formula is used to distribute levied secured taxes to the County and its districts. The levy date is July 1. The District is credited with 100 percent of its apportionments, regardless of the actual collections and delinquencies and accordingly, penalties and interest collected by the County are not allocated to the District.

Apportionments are distributed according to the following schedule:

<u>Action</u>	<u>Date</u>	<u>Percent</u>
1st Apportionment	by December 25	55 Percent
2nd Apportionment	by April 25	40 Percent
3rd Apportionment	by June 25	5 Percent

Supplemental unsecured property taxes and special assessments are considered measurable and available when collected. The District assesses supplemental unsecured property taxes and special assessments on real property. These assessments are not based on property values but on usage and are levied by parcel, square footage, dwelling unit, and/or space, in accordance with Proposition 218. The assessments are remitted to the County for collection with the secured property tax billings. The County deposits collections in the District's County Treasury account. The County does not maintain separate accounts receivable by year but remits any past due amounts upon allocation.

K. Contingent Liabilities

The District is subject to litigation arising in the normal course of business. In the opinion of the District's management there is no pending litigation that can currently be determined to have a material adverse effect on the financial position of the District.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Net Position

GASB Statement No. 34 added the concept of Net Position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

The Statement of Net Position breaks out net position as follows:

Restricted describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the District cannot unilaterally alter.

Unrestricted describes the portion of Net Position that is not restricted from use.

Net investment in Capital Assets describes the portion of Net Position that is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

M. Fund Balances

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

Non-spendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e., prepaid expenses) or legally or contractually required to be maintained intact.

Restricted Fund Balance - this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.

Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (i.e., fund balance designations passed by board resolution).

Assigned Fund Balance - this fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.

Unassigned Fund Balance - This fund balance classification is the residual classification for the General Fund.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Fund Balances (concluded)

Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

N. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

O. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the El Dorado County Fire Protection District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from these estimates.

Q. Compensated Absences

The District adopted a new accounting pronouncement, GASB Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. The implementation of this new accounting standard did not have a material impact on the District's financial statements but resulted in an updated presentation of the financial statements and related disclosures in the notes to the financial statements.

The District employees earn vacation, compensatory time, floating holidays, and management leave in accordance with District policies. These balances are recorded when earned and are fully payable upon termination of employment. Employees also earn sick leave benefits in accordance with District policies.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Q. Compensated Absences (concluded)

A liability is recognized for the portion of accumulated sick leave that is more likely than not to be used or paid. Management evaluates sick leave for employees to determine the amount that is probable to be used or paid, considering historical usage, forfeitures, payments, and District policies related to compensated absences. Compensated absences are measured at the estimated amount payable, including salary-related payments such as the employer's share of Social Security and Medicare taxes.

NOTE 2 - CASH AND INVESTMENTS

Cash on June 30, 2025, consisted of the following:

Pooled Funds:

Cash in County Treasury	\$ 10,267,486
Total cash and investments	<u>\$ 10,267,486</u>

Authorized Investments

California statutes authorize the District to invest idle or surplus funds in a variety of credit instruments, as provided for in California Government Code Section 53600, Chapter 4 - Financial Affairs. The Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks
- Negotiable Certificates of Deposit
- Banker's Acceptances
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Deposits
- County Cash Pool

Investments

The District has adopted provisions of Governmental Accounting Standards Board (GASB) 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. GASB 31 establishes accounting and financial standards for investments in interest-earning investment contracts, external investment pools, and mutual funds. The statement requires all applicable investments to be reported at fair value on the balance sheet. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced sale. All investment income, including changes in fair market value of investments, is recognized as revenue in the operating statement.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The bank certificates of deposits held by the District are all under eighteen months in maturity and are non-negotiable and, thus, have a guaranteed face value.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - CASH AND INVESTMENTS (concluded)

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking.

The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors.

Fair Value Measurement

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. The valuation method used for rental properties is the Leased Fee Market method, which is dependent on the income generated from the rental properties.

The District did not have any investments subject to the recurring fair value measurements as of June 30, 2025.

NOTE 3 - CAPITAL ASSETS

The following changes in the capital assets occurred during the year:

	Balance 6/30/24	Acquisitions	Deletions/ Adjustments	Balance 6/30/25
Capital assets not depreciated:				
Land	\$ 1,095,588	\$ -	\$ -	\$ 1,095,588
Construction in progress	817,568	-	817,568	-
Total capital assets, not depr.	<u>1,913,156</u>	<u>-</u>	<u>817,568</u>	<u>1,095,588</u>
Capital assets, being depreciated:				
Buildings and improvements	4,809,063	-	-	4,809,063
Equipment	11,121,193	2,000,682	-	13,121,875
Total capital assets, being depr.	<u>15,930,256</u>	<u>2,000,682</u>	<u>-</u>	<u>17,930,938</u>
Less accumulated depreciation:				
Buildings and improvements	(4,809,063)	-	-	(4,809,063)
Equipment	(4,204,444)	(690,355)	-	(4,894,799)
Total accumulated depreciation	<u>(9,013,507)</u>	<u>(690,355)</u>	<u>-</u>	<u>(9,703,862)</u>
Total capital assets being depreciated, net	<u>6,916,749</u>	<u>1,310,327</u>	<u>-</u>	<u>8,227,076</u>
Capital assets, net	<u>\$ 8,829,905</u>	<u>\$ 1,310,327</u>	<u>\$ 817,568</u>	<u>\$ 9,322,664</u>

Total depreciation expense for the year was \$690,355; all charged to the public safety function.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 - PENSION PLANS

Plan Description

Qualified employees are covered under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries.

Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814. Assembly Bill 340 created the Public Employees' Pension Reform Act (PEPRA) that implemented new benefit formulas and final compensation period, as well as new contribution requirements for new employees hired on or after January 1, 2013. This act changes the safety plan from its current 3% at age 50 attributes to a 2.7% at age 57 plan. This will impact employees hired on or after January 1, 2013.

Funding Policy

The contribution requirements of the plan members are established by state statute. The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the contribution rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the fiscal year 2023/2024:

<u>Tier</u>	<u>Safety</u>	<u>Non-Safety</u>
Tier 1	25.65%	13.63%
Tier 2	22.83%	12.13%
PEPRA	13.54%	7.75%

The contribution requirements of plan members and the District are established and may be amended by CalPERS. CalPERS has changed its methodology of calculating its unfunded liability payments as it no longer incorporates these payments into the overall contribution rates. The following is a schedule of the unfunded liability payments made during the June 30, 2025 fiscal year:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Contribution employer	\$ 97,512	\$ 4,109,607	\$ 4,207,119

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

At June 30, 2025, the District reported a liability of \$35,951,628 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2025, the District recognized pension expense of \$5,913,575 in its Government-wide Financial Statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 - PENSION PLANS (continued)

The District's proportionate share of the net pension liability for the Plan as of June 30, 2024 and 2023, was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2023	0.0170%	0.4784%	0.2935%
Proportion - June 30, 2024	0.0173%	0.4816%	0.2965%
Change - Increase/(Decrease)	(0.0003%)	(0.0032%)	(0.0030%)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made subsequent to measurement date	\$ 4,207,119	\$ -
Differences between expected and actual experience	2,938,030	95,997
Changes in assumptions	886,663	-
Differences between projected and actual investment earnings	1,745,462	-
Change in employer's proportion and differences between employer's contributions and employer's proportionate share of contributions	572,053	2,211,974
Total	<u>\$ 10,349,327</u>	<u>\$ 2,307,971</u>

\$4,207,119 reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

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

2026	\$ 655,525
2027	3,807,126
2028	(31,167)
2029	(597,247)
Thereafter	-

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents a portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.9%
Inflation	2.3%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.3% until purchasing power

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 - PENSION PLANS (continued)

Discount Rate - The discount rate used to measure the total pension liability as of June 30, 2024 was 6.90% for each Plan. This discount rate is not adjusted for administrative expenses. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for those pension plans' investments was applied to all periods of projected benefit payments to determine the total pension liability.

To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.9 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary.

The long-term expected discount rate of 6.9 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical and forecasting information for all the funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits of cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

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

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.90%) or 1 percentage point higher (7.90%) than the current rate:

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 - PENSION PLANS (concluded)

	<u>All Plans</u>
1% Decrease	5.90%
Net Pension Liability	\$53,085,582
Current Discount Rate	6.90%
Net Pension Liability	\$35,951,628
1% Increase	7.90%
Net Pension Liability	\$21,936,558

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2024, is 3.8 years, which was obtained by dividing the total service years of 630,177 (the sum of remaining service lifetimes of the active employees) by 166,163 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

Detailed information about the pension fund's fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report, which may be obtained by contacting CalPERS.

NOTE 5 - LONG-TERM LIABILITIES

Changes in Long-Term Debt are summarized below:

	<u>Balance</u> <u>6/30/24</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/25</u>	<u>Due Within</u> <u>1 Year</u>
Compensated absences	\$ 108,721	\$ 98,363	\$ -	\$ 207,084	\$ 207,084
Capital lease	1,698,829	-	76,495	1,622,334	78,973
Accrued interest	-	-	-	-	-
Net pension liability	36,612,222	-	660,594	35,951,628	-
OPEB liability	9,370,143	-	1,663,667	7,706,476	-
Total	<u>\$47,789,915</u>	<u>\$ 98,363</u>	<u>\$ 2,400,756</u>	<u>\$45,487,522</u>	<u>\$ 286,057</u>

* Compensated absences activity shown in the table above is presented on a net increase (decrease) basis as permitted by GASB Statement 101.

The District entered into a Capital Lease agreement dated September 1, 2010, with the California Infrastructure and Economic Development Bank (CIEDB), to provide funds for the acquisition and construction of major capital facilities in an amount totaling \$2,500,000. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has also been recorded at the present value of the future minimum lease payments in the statement of net position.

Collateral for the lease are the lease payments made by the District to the Finance Corporation for the use of the existing facilities. The future minimum lease obligations and the net present value of those minimum lease payments as of June 30, 2025, are as follows:

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 5 - LONG-TERM LIABILITIES (concluded)

<u>Fiscal year Ending June 30,</u>	
2026	\$ 130,257
2027	130,216
2028	130,173
2029	130,129
2030	130,083
2031	130,036
2032-2036	649,418
2037-2041	<u>647,992</u>
Total Future Payments	2,078,304
Less Interest Portion	<u>(455,970)</u>
Total Due	<u>\$ 1,622,334</u>

NOTE 6 - DEVELOPMENT FEES

On November 18, 1998, the Board of Directors adopted Resolution 98-11, establishing the development fees for the District. The use of these funds is restricted solely for financing public facilities and equipment necessary to serve new developments.

Activities of the development fees reserved for June 30, 2025 is as follows:

Balance, July 1, 2024	\$ 715,219
Development fees collected	173,598
Interest earned	23,482
Funds released	<u>(278,782)</u>
Balance, June 30, 2025	<u>\$ 633,517</u>

NOTE 7 - JOINT POWERS AUTHORITY

The District is a member agency of a Joint Powers Authority (JPA), the El Dorado County Regional Pre-Hospital Emergency Services Operations Authority that was formed in 1997, for the purpose of providing pre-hospital emergency medical service and emergency dispatch service for the west-slope of El Dorado County.

Other member agencies are Cameron Park Community Services District/Fire Department, Diamond Springs/El Dorado Fire Protection District, El Dorado Hills County Water District/Fire Department, Garden Valley Fire Protection District, Georgetown Fire Protection District, Latrobe Fire Protection District, Mosquito Fire Protection District, Pioneer Fire Protection District, and Rescue Fire Protection District.

The District is fully reimbursed for all authorized costs incurred in the furtherance of the contract. In addition, the District realizes revenue as the result of administering the twenty-eight employees who operate the ambulances in the JPA.

NOTE 8 - RISK OF LOSS

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

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 9 - POST-RETIREMENT BENEFITS

Plan Description

The District provides post-employment health care benefits to certain employees who are eligible to retire with PERS and have completed a minimum of 5 years of employment with the District.

Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements, with an amount of funding for the actuarial accrued liability as determined annually by the Board. For the fiscal year ended June 30, 2025, the District contributed only for pay-as-you-go in the amount of \$429,136.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 75.

Employees Covered by Benefit Terms

At the OPEB liability measurement date of June 30, 2025, the following employees were covered by the benefit terms:

- Retired employees - 60
- Active employees - 82

Total OPEB liability

The District's total OPEB liability was measured as of June 30, 2025, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%
Medical cost trend	6.5% in 2027 to 3.9% in 2075
Discount rate	5.2%

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

1% Decrease	4.20%
Net Pension Liability	\$8,695,883
Current Discount Rate	5.20%
Net OPEB Liability	\$7,706,476
1% Increase	6.20%
Net Pension Liability	\$6,749,653

Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following is the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a health care cost trend rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 9 - POST-RETIREMENT BENEFITS (continued)

1% Decrease	-1.00%
Net Pension Liability	\$6,649,189
Current Discount Rate	Current Trend
Net OPEB Liability	\$7,706,476
1% Increase	1.00%
Net Pension Liability	\$9,046,177

Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position, and the net OPEB liability during the measurement period ending on June 30, 2025 for the District.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) – (b)
Changes for the year:			
Service cost	\$ 591,247	\$ -	\$ 591,247
Interest	383,050	-	383,050
Differences between expected and actual experience	(346,443)	-	(346,443)
Change of assumptions	(1,862,385)	-	(1,862,385)
Benefit payments	(429,136)	-	(429,136)
Net changes	(1,663,667)	-	(1,663,667)
Total OPEB liability—beginning of year	9,370,143	-	9,370,143
Total OPEB liability – end of year	<u>\$ 7,706,476</u>	<u>\$ -</u>	<u>\$ 7,706,476</u>

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

For the year ended June 30, 2025 the District recognized OPEB expense of \$135,449. OPEB income represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions.

As of the end of the fiscal year, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made subsequent to measurement date	\$ -	\$ -
Differences between expected and actual experience	163,293	3,155,576
Changes in assumptions	755,512	4,144,667
Differences between projected and actual investment earnings	-	-
Change in employer's proportion and differences between employer's contributions and employer's proportionate share of contributions	-	-
Total	<u>\$ 918,805</u>	<u>\$ 7,300,243</u>

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

El Dorado County Fire Protection District
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 9 - POST-RETIREMENT BENEFITS (concluded)

Fiscal Year Ended

6/30/26	\$ (1,109,746)
6/30/27	(1,109,746)
6/30/28	(647,778)
6/30/29	(839,691)
6/30/30	(854,500)
Thereafter	(1,819,977)

NOTE 10 - SUBSEQUENT EVENTS

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through the date the financial statements were issued.

The District is in the annexation process of the Diamond Springs/El Dorado Fire Protection District. The District is waiting for the final annexation documentation.

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

El Dorado County Fire Protection District
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Budget and Actual
For the Year Ended June 30, 2025
(Unaudited)

	General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$12,723,381	\$13,013,670	\$12,656,597	\$ (357,073)
Charges for services	313,502	1,680,187	659,958	(1,020,229)
Other governmental agencies	1,342,161	1,367,657	9,082,155	7,714,498
Use of money	110,174	141,055	140,073	(982)
Other revenues	193,753	275,338	31,537	(243,801)
Total revenues	<u>14,682,971</u>	<u>16,477,907</u>	<u>22,570,320</u>	<u>6,092,413</u>
Expenditures:				
Salaries and benefits	12,345,240	12,465,245	17,157,185	(4,691,940)
Services and supplies	1,741,395	1,766,520	3,035,659	(1,269,139)
Capital outlay	1,495,500	1,857,500	2,000,682	(143,182)
Debt Service				
Principal	99,204	99,204	76,495	22,709
Interest	38,836	38,836	53,803	(14,967)
Total expenditures	<u>15,720,175</u>	<u>16,227,305</u>	<u>22,323,824</u>	<u>(6,096,519)</u>
Net change in fund balances	<u>\$ (1,037,204)</u>	<u>\$ 250,602</u>	246,496	<u>\$ (4,106)</u>
Fund balances, beginning of period			8,907,842	
Fund balances, end of period			<u>\$ 9,154,338</u>	

El Dorado County Fire Protection District
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

As of June 30, 2025

Last 10 Years

Schedule of the Proportionate Share

of the Net Pension Liability (Fiscal Year End)

Measurement Date

All Plans

	2025	2024	2023	2022	2021
	2024	2023	2022	2021	2020
Proportion of the net pension liability	0.29645%	0.29348%	0.29489%	0.35337%	0.27080%
Proportionate share of the net pension liability	\$ 35,951,628	\$ 36,612,222	\$ 34,061,551	\$ 19,111,284	\$ 29,463,631
Covered - employee payroll	\$ 7,914,388	\$ 11,284,912	\$ 10,211,424	\$ 10,045,986	\$ 2,743,308
Proportionate share of the net pension liability as a percentage of covered-employee payroll	454.26%	324.44%	333.56%	190.24%	513.01%
Plan fiduciary net position as a percentage of the total pension liability	71.35%	69.10%	69.88%	81.62%	70.72%

Schedule of the Proportionate Share

of the Net Pension Liability (Fiscal Year End)

Measurement Date

All Plans

	2020	2019	2018	2017	2016
	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.26312%	0.26231%	0.2515%	0.25799%	0.2639%
Proportionate share of the net pension liability	\$ 26,961,628	\$ 25,277,250	\$ 24,941,380	\$ 22,324,385	\$ 15,928,991
Covered - employee payroll	\$ 5,806,255	\$ 5,753,258	\$ 5,884,210	\$ 5,534,769	\$ 5,534,769
Proportionate share of the net pension liability as a percentage of covered-employee payroll	464.35%	439.36%	423.87%	403.35%	287.80%
Plan fiduciary net position as a percentage of the total pension liability	72.13%	72.81%	72.15%	73.49%	79.36%

El Dorado County Fire Protection District
SCHEDULE OF CONTRIBUTIONS
 As of June 30, 2025
 Last 10 Years

SCHEDULE OF CONTRIBUTIONS

(Fiscal Year End)

	All Plans				
	2025	2024	2023	2022	2021
Contractually required contribution (actuarially determined)	\$ 4,207,119	\$ 3,869,315	\$ 3,601,119	\$ 3,196,377	\$ 2,864,308
Contributions in relation to the actuarially determined contributions	<u>(4,207,119)</u>	<u>(3,869,315)</u>	<u>(3,601,119)</u>	<u>(3,196,377)</u>	<u>(2,864,308)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll during the fiscal year	\$ 8,045,628	\$ 7,914,388	\$ 11,284,912	\$ 10,211,424	\$ 5,743,308
Contributions as a percentage of covered-employee payroll	52.29%	31.19%	31.91%	31.30%	49.87%

SCHEDULE OF CONTRIBUTIONS

(Fiscal Year End)

	All Plans				
	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 2,579,256	\$ 2,564,447	\$ 1,105,548	\$ 961,121	\$ 1,232,848
Contributions in relation to the actuarially determined contributions	<u>(2,579,256)</u>	<u>(2,564,447)</u>	<u>(1,105,548)</u>	<u>(961,121)</u>	<u>(1,232,848)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll during the fiscal year	\$ 5,806,255	\$ 5,753,258	\$ 5,884,210	\$ 5,534,769	\$ 5,534,769
Contributions as a percentage of covered-employee payroll	44.42%	44.57%	18.79%	17.37%	22.27%

El Dorado County Fire Protection District
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE
NET OPEB LIABILITY AND RELATED RATIOS
For the Period Ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	\$ 591,247	\$ 614,109	\$ 638,024	\$ 861,152	\$ 824,041	\$ 586,702	\$ 762,883	\$ 800,599
Interest	383,050	350,664	409,115	291,179	310,864	390,152	588,147	537,135
Change of benefit terms	-	-	-	-	-	-	(789,352)	-
Difference between expected and actual experience	(346,443)	-	(2,108,466)	-	(921,933)	-	(3,117,493)	-
Change of assumptions	(1,862,385)	(362,712)	(361,696)	(2,339,693)	(349,611)	2,236,918	(823,977)	(685,137)
Benefit payments, included refunds of employee contributions	(429,136)	(450,063)	(555,461)	(470,718)	(501,651)	(499,034)	(553,312)	(713,797)
Net change in OPEB liability	(1,663,667)	151,998	(1,978,484)	(1,658,080)	(638,290)	2,714,738	(3,933,104)	(61,200)
Total OPEB liability - beginning of year	9,370,143	9,218,145	11,196,629	12,854,710	13,493,000	10,778,262	14,711,366	14,772,566
Total OPEB liability - end of year	\$ 7,706,476	\$ 9,370,143	\$ 9,218,145	\$ 11,196,630	\$ 12,854,710	\$ 13,493,000	\$ 10,778,262	\$ 14,711,366
Plan Fiduciary Net Position								
Net investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-	-	-	-	-
Employer	-	-	-	-	-	-	-	-
Benefit payments, included refunds of employee contributions	-	-	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-	-	-
Plan fiduciary net position - beginning of year	-	-	-	-	-	-	-	-
Plan fiduciary net position - end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's net OPEB liability - end of year	\$ 7,706,476	\$ 9,370,143	\$ 9,218,145	\$ 11,196,630	\$ 12,854,710	\$ 13,493,000	\$ 10,778,262	\$ 14,711,366
Covered-employee payroll	\$ 12,243,527	\$ 7,914,388	\$ 11,284,912	\$ 10,211,123	\$ 9,930,029	\$ 8,061,176	\$ 8,444,248	\$ 8,000,646
Net OPEB liability as a percentage of covered-employee payroll	62.94%	118.39%	81.69%	109.65%	129.45%	167.38%	127.64%	183.88%

Notes to Schedule:

The schedules present information to illustrate the changes in the District's net OPEB liability over a ten year period when the information is available. The District adopted GASB 75 for the fiscal year ending June 30, 2018.

**EL DORADO COUNTY FIRE PROTECTION DISTRICT
RESOLUTION 2026-21**

**ADOPTING THE FINAL
FIRE OPERATIONS BUDGET
FOR FISCAL YEAR 2026 - 2027**

WHEREAS, the Final Fire Operations Budget has been reviewed and revised to meet anticipated revenue and expected expenditures;

WHEREAS, pursuant to Health and Safety Code Section 13900, a two-thirds majority vote of the total membership of the District Board shall be required for the future appropriation of any of the following:

- (a) Balances in appropriations for contingencies, including accretions from cancellations of appropriations.
- (b) Designations and reserves no longer required for the purpose for which Intended, excluding the general reserve, balance sheet reserves, and Reserve for encumbrances.
- (c) Amounts which are either in excess of anticipated amounts not specifically set forth in the budget derived from any or anticipated Increases in available financing.

WHEREAS; Pursuant to Government Code Sections 50075-50077.5, funds received from voter approved special taxes in the Coloma-Lotus, Pollock Pines-Camino, Pleasant Valley, Strawberry, and the Northside (Cool-Pilot Hill) areas have been designated for the specific purposes as defined in each ballot measure. Additionally, the proceeds are deposited into a special account at the El Dorado County Auditor-Controller Office and those funds will be used exclusive for such purposes.

WHEREAS; Pursuant to Government Code Sections 50078, funds received from the voter approved Fire Suppression assessment has been designated for the specific purposes as defined in the ballot measure. Additionally, the proceeds are deposited into a special account at the El Dorado County Auditor-Controller Office and those funds will be used exclusive for such purposes.

WHEREAS; a public hearing on the adoption of the Final Budget was held on September 17, 2026.

NOW, THEREFORE BE IT RESOLVED that the Final 2026-2027 Fiscal Year Budget, in the amount of \$30,671,638.00 with a derived revenue of \$30,674,479.00 for Fire Operations attached hereto and identified as EXHIBAT "A", and is hereby approved and adopted.

PASSED AND ADOPTED this 17th day of September 2026.

ATTEST:

EL DORADO COUNTY FIRE
PROTECTION DISTRICT

Secretary, El Dorado County Fire Protection District

Chairman, Board of Directors

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

		Budget	102 FTE's (7JPA New FTE Preliminary Workshop
Financial Inputs		FY 2026	FY2027
Revenue Escalation			
Non-Inflated		2.0%	6.4%
Non-Rate Revenues		2.0%	2.0%
Property Tax		2.0%	2.0%
Reserve Interest		2.0%	2.0%
Growth		2.0%	0.0%
Expenditure Escalation			
Salaries & Wages	5-Year Average	3.5%	3.5%
Service and Supplies	5-Year Average	4.6%	5.5%
Other Charges	5-Year Average	6.0%	6.0%
Capital Outlay (Fixed Assets)	5-Year Average	4.6%	4.6%
Placeholder	5-Year Average	2.0%	2.0%
Placeholder	5-Year Average		
Financing Assumptions			
New Debt			
Interest		5.0%	5.0%
Term		5	5
Issuance Costs		2.0%	2.0%
Reserve Requirement		10.0%	10.0%

Financial Information

		102 FTE's (7JPA New FTE Preliminary Workshop
Source:		
Beginning Fund Balance		FY2027
ECF Fund Balance		\$7,992,525

Forecasting Assumptions

OPEB Retirement Medical (Retiree Health Care Trust Fund)

\$3,332,953

15 Rent: Land and Builsings/ Station 16

Property Tax	\$16,784,565	\$18,076,051
Property Tax	\$349,540	\$356,531
Property Tax	\$330,654	\$334,316
Property Tax	(\$2,711)	(\$2,765)
Property Tax	\$7,527	\$7,678
Property Tax	\$275,614	\$271,551
Property Tax	\$34,152	\$42,661
Property Tax	\$71	\$72
Property Tax	\$518,035	\$616,741
Property Tax	(\$224,348)	(\$350,100)
Property Tax	\$9,642	\$9,835
Non-Inflated	\$163,597	\$126,869
Non-Inflated	\$19,390	

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

		102 FTE's (7JPA New FTE Preliminary Workshop)	
		Budget	
16	08 CATEGORY (STATE/FEDERAL REIMBURSEMENTS)		
17	ST: Homeowners Property Tax Relief	Non-Inflated	\$96,703
18	ST: Mandated Reimbursement	Non-Inflated	\$90,000
19	Station 16/27 lease budget	Non-Inflated	\$109,308
20	12 CATEGORY (OTHER GOV AGENCY)		
21	Temporary T.O.T. reimbursement	Non-Inflated	\$84,265
22	Rev: Shingle Springs Rancheria	Non-Inflated	\$693,906
23	13 - 16 CATEGORY (SERVICE CHARGES)		
24	Special Assesement	Non-Inflated	\$5,159
25	Plan & ENG: Service & Fee	Non-Inflated	\$136,323
26	Development fee transfer	Non-Inflated	\$0
27	JPA Administrative Fees	Non-Inflated	\$624,080
28	JPA Pass Through Charges	Non-Inflated	\$7,800,000
	JPA Rent and Lease of Buildings	Non-Inflated	\$144,000
	JPA Staff Development - Programs	Non-Inflated	\$52,668
	JPA Utilities	Non-Inflated	\$72,000
29	Plan Review & Inspections	Non-Inflated	\$145,885
	VHR Inspections	Non-Inflated	\$0
	Charges For Services / Training	Non-Inflated	\$75,000
30	18 CATEGORY (INTRFND: SRV BTWN FND TYPE)		
31	Transfer payment for Station 28/apparatus	Non-Inflated	\$138,040
32	19 CATEGORY (MISCELLANEOUS REV)		
33	1st Responder Fees	Non-Inflated	\$400,991
34	Insurance Refund	Non-Inflated	\$11,910
	Misc. Revenue	Non-Inflated	\$27,000
35	20 CATEGORY (OTHER FIN SOURCES)		

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

102 FTE's (7JPA New FTE
Preliminary Workshop

36	Sale Fixed Assets	Non-Inflated	Budget	\$5,000	\$50,000
37	Fund Balance Transfer (DSP)			\$300,000	
38	Total Revenues			\$21,107,298	\$30,674,479
39	Change by Fiscal Year (\$)				#REF!
40	Change by Fiscal Year (%)				#REF!
41	Source:	15517208	DSF Budget		5590090
42			Budget	Budget	
43	Fund Type (TBD) Fund # TBD	Inflate by	ed / Variab	FY 2026	FY2027
44	ECF Salaries/Benefits Class 3000 Page 1 (Final)				
45	3000 Salaries				
46	Fire Chief (1)	Salaries & Wages	Fixed	\$412,461	\$225,000
47	Deputy Chief (3)	Salaries & Wages	Fixed	\$54,000	\$583,287
48	Division Chief (3)	Salaries & Wages	Fixed	\$648,798	\$494,292
49	Fire Captain (12 (18 engine, 2 specialist)	Salaries & Wages	Fixed	\$2,164,420	\$2,654,464
50	Engineer (18)	Salaries & Wages	Fixed	\$1,735,295	\$1,805,154
51	FF/PM (18), FF/EMT (15)/ 36 PAO's	Salaries & Wages	Fixed	\$1,116,824	\$4,167,313
52	Administrative Support (4) + Fire Inspector (2)	Salaries & Wages	Fixed	\$406,871	\$526,813
53	Step Increases	Salaries & Wages	Fixed	\$190,000	\$250,000
54	3001 Board				
55	BOD Compensation	Salaries & Wages	Fixed		\$25,000
56	3002 Overtime				
57	Sick Leave Coverage	Salaries & Wages	Fixed	\$529,574	\$855,662
58	Vacation Leave Coverage	Salaries & Wages	Fixed	\$1,008,640	\$1,629,715
59	Temporary DC backfill/FMLA/Vacant Postions	Salaries & Wages	Fixed	\$514,408	\$451,047
60	3004 Additional Compensation				
61	FLSA	Salaries & Wages	Fixed	\$121,776	\$284,822
62	Ambulane Stipend	Salaries & Wages	Fixed		\$547,500

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

102 FTE's (7JPA New FTE
Preliminary Workshop

			Budget	
63	Uniform Allowance	Salaries & Wages	Fixed	\$47,100
64	Holiday Pay	Salaries & Wages	Fixed	\$240,760
65	District incentivized programs	Salaries & Wages	Fixed	\$52,421
66	3020 Retirement			\$0
67	Safety ("Classic") Normal Cost	Salaries & Wages	Fixed	\$735,074
68	Safety UAL	Salaries & Wages	Fixed	\$2,258,136
69	Increase in "Classic" retiree demographic	Salaries & Wages	Fixed	\$101,848
70	Safety (PEPRA) Normal Cost	Salaries & Wages	Fixed	\$349,871
71	Miscellaneous Normal Cost	Salaries & Wages	Fixed	\$21,000
72	Miscellaneous FY UAL	Salaries & Wages	Fixed	\$85,916
73	Class 3000 Page 1 Total			\$12,795,193
74				\$1,481,924
75	ECF Benefit Detail FY 25/26 Class 3000 Page 2 (Final)			\$0
76	3021 Social Security			
77	Social Security	Employee Benefits	Fixed	\$121,537
78	3022 Medicare			
79	Medicare	Employee Benefits	Fixed	\$143,346
80	3040 Health Insurance			
81	Current Employee Health	Employee Benefits	Fixed	\$2,001,333
82	Retiree Health	Employee Benefits	Fixed	\$138,893
83	Dental and Vision Insurance	Employee Benefits	Fixed	\$57,942
84	3041 Unemployment Ins.			
85	Unemployment Insurance	Employee Benefits	Fixed	\$4,326
86	3042 Long-term Disability			\$0
87	Long-term Disability	Employee Benefits	Fixed	\$25,956
88	3043 Employee 457 Contributions			
89	Employee 457 contributions	Employee Benefits	Fixed	\$139,676

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

Budget
102 FTE's (7JPA New FTE
Preliminary Workshop

90	3044 Vision Insurance				
91	Vision Insurance Plan	Employee Benefits	Fixed	\$15,141	\$25,000
92	3060 Workers Compensation				
93	FASIS	Employee Benefits	Fixed	\$933,087	\$1,458,713
94	Class 3000 Page 2 Total			\$3,581,237	\$5,055,364
95	*Class 3000 total for FY 25/26			\$16,376,430	\$25,813,769
96		\$16,376,430 range by Fiscal Year (\$)			\$2,215,956
97		\$0 range by Fiscal Year (%)			9.4%
98	ECF Services & Supplies FY 25/26 Page 1 (Final)				\$734,031
99	4020 Clothing				
100	Safety Boots	Service and Supplies	Fixed	\$15,000	
101	4021 Fire Turnouts				
102	Safety Equipment; Structural PPE	Service and Supplies	Fixed	\$10,000	
103	Wild land PPE	Service and Supplies	Fixed	\$1,500	
104	FATS Tags	Service and Supplies	Fixed	\$15,000	
105	4022 Uniforms				
106	Job Shirts/Jackets	Service and Supplies	Fixed	\$20,200	\$10,000
107	4040 Communications				
108	Dispatch	Service and Supplies	Fixed	\$107,600	\$120,000
109	Internet (add fiber-optic upgrade)	Service and Supplies	Fixed	\$30,960	\$32,663
110	Telephone	Service and Supplies	Fixed	\$53,250	\$24,000
111	Cellular Telephone	Service and Supplies	Fixed	\$58,630	\$40,000
	Starlink	Salaries & Wages	Fixed		\$6,000
112	District Website Maintenance	Service and Supplies	Fixed	\$11,760	\$20,000
113	4060 Meal Purchases				
114	During Incidents	Service and Supplies	Fixed	\$4,000	\$7,500
115	During Professional Meetings	Service and Supplies	Fixed	\$4,400	\$7,500

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

			Budget	102 FTE's (7JPA New FTE Preliminary Workshop)
Deployment Meal	Service and Supplies	Fixed		\$7,500
116 4080 Household Expenses				
117 Wearhouse Supplies	Service and Supplies	Fixed	\$42,300	\$35,000
118 4085 Refuse Disposal				
119 Station	Service and Supplies	Fixed	\$30,450	\$32,125
120	FY 25/26 Page Total		\$405,050	\$342,288
121				
122 ECF Services & Supplies FY 25/26 Page 2 (Final)				
123 4087 Extermination				
124 Station Extermination	Service and Supplies	Fixed	\$1,050	\$5,000
125 4100 Insurance				
126 Fire, Theft, Property	Service and Supplies	Fixed	\$312,000	\$250,000
127 Employee Life Insurance	Service and Supplies	Fixed	\$6,300	\$10,800
128 4140 Equipment Maintenance				
129 Chainsaws	Service and Supplies	Fixed	\$250	\$1,000
130 Extinguisher Maintenance	Service and Supplies	Fixed	\$1,500	\$5,000
131 General Equipment Maintenance	Service and Supplies	Fixed	\$24,400	\$15,000
132 Extrication Equipment	Service and Supplies	Fixed	\$1,000	\$15,000
133 Miscellaneous Equipment Maint.	Service and Supplies	Fixed	\$1,000	\$2,500
134 4142 Radio Maintenance				
135 Radio Equipment	Service and Supplies	Fixed	\$28,000	\$100,000
136 4145 Maintenance: Equipment Parts				
137 SCBA Maintenance	Service and Supplies	Fixed	\$15,750	\$5,000
138 Equipment Parts	Service and Supplies	Fixed	\$500	\$5,000
139 Chainsaw Parts	Service and Supplies	Fixed	\$500	
140 Misc. Parts Gas Mon	Service and Supplies	Fixed	\$500	\$1,000
141 4160 Service Contract Labor				

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

102 FTE's (7JPA New FTE
Preliminary Workshop

Budget

142 Labor Services Cost	Service and Supplies	Fixed	\$61,950	\$100,000
143 4162 Vehicle Maintenance: Supplies				
144 Vehicle Supplies	Service and Supplies	Fixed	\$149,000	\$200,000
145				
146				
147 ECF Services & Supplies FY 25/26 Page 3 (Final)				
148 4164 Vehicle Tires/Tubes				
149 Vehicle Tires	Service and Supplies	Fixed	\$31,500	\$33,233
150 4180 Building Improvements				
151 Station Fixed Equipment	Service and Supplies	Fixed	\$21,500	\$14,000
152 4197 Building Supplies				
153 Supplies	Service and Supplies	Fixed	\$15,750	\$15,000
154 4220 Memberships				
155 Professional Organizations	Service and Supplies	Fixed	\$13,635	\$14,385
156 4260 Office Expense				
157 Miscellaneous Office Supplies	Service and Supplies	Fixed	\$15,850	\$16,722
158 4261 Postage				
159 General Postage	Service and Supplies	Fixed	\$3,150	\$3,323
160 4263 Subscriptions				
161 Periodicals	Service and Supplies	Fixed	\$200	
162				
163				
164 ECF Services and Supplies FY 25/26 Page 4 (Final)				
165 4300 Professional Services				
166 CPS Testing/Assessments	Service and Supplies	Fixed	\$1,050	\$1,108
167 Annual Audit	Service and Supplies	Fixed	\$13,650	\$39,401
168 CPA Services	Service and Supplies	Fixed	\$20,500	\$55,000

FY 25/26 Page Total

\$603,700

\$715,300

Class 4000 Page 3 Total

\$101,585

\$96,662

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

			Budget	102 FTE's (7JPA New FTE Preliminary Workshop)
169	IT services contract	Service and Supplies Fixed	\$144,000	\$135,000
170	Consultant(s)	Service and Supplies Fixed	\$63,178	\$103,178
171	Elections	Service and Supplies Fixed	\$13,000	
172	Plan Review Services	Service and Supplies Fixed	\$0	\$20,000
173	Employee Assistance Program	Service and Supplies Fixed	\$7,350	\$20,000
	Peer Support Program	Service and Supplies Fixed		\$10,000
174	Employee Backgrounds	Service and Supplies Fixed	\$2,100	\$2,216
175	El Dorado County LAFCO	Service and Supplies Fixed	\$22,980	\$24,244
176	Actuarial Consultants/GASB 68/GASB 75/GASB101	Service and Supplies Fixed	\$10,000	\$32,000
177	Explorer Program	Service and Supplies Fixed	\$500	
178	Printing, Engraving, Alterations	Service and Supplies Fixed	\$2,650	\$2,796
179				
180	Department Health and Wellness Program	Service and Supplies Fixed	\$63,000	\$40,000
181	4313 Legal Services			
182	Legal Services/Consultation	Service and Supplies Fixed	\$34,650	\$40,000
183	4324 Medical/Dental/Lab			
184	Medical Aid (Work Related Injury)	Service and Supplies Fixed	\$21,000	\$22,155
185	4400 Publications & Legal Notices			\$0
186	Election Notices	Service and Supplies Fixed	\$0	\$0
187	Budget Hearings	Service and Supplies Fixed	\$0	\$0
188	Miscellaneous	Service and Supplies Fixed	\$1,000	\$1,055
189	4420 Rents & Leases of Equipment			
190	Copiers	Service and Supplies Fixed	\$16,800	\$17,724
191	Audio/Visual Equipment	Service and Supplies Fixed	\$0	\$0
192	Telephone Equipment	Service and Supplies Fixed	\$2,415	
193			\$439,823	\$565,876
194				

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

Budget 102 FTE's (7JPA New FTE
Preliminary Workshop

195 ECF Services & Supplies FY 25/26 Page 5 (Final)				
196 4460 Rents & Leases of Equipment				
197 Lease of Postage Machine/Water Disposal	Service and Supplies	Fixed	\$525	
198 4461 Equipment (Minor)				
199 General Minor Equipment (AVL upgrades)	Service and Supplies	Fixed	\$88,900	
200 Investigation	Service and Supplies	Fixed	\$3,700	\$3,904
201 Prevention Division	Service and Supplies	Fixed	\$500	\$500
202 Audio/Visual Support/Communications	Service and Supplies	Fixed	\$22,600	
203 Administration MOU	Service and Supplies	Fixed	\$7,200	\$1,500
204 Computer/Camera Equipment	Service and Supplies	Fixed	\$8,000	
205 4462 Equipment				
206 IT Equipment	Service and Supplies	Fixed	\$26,700	\$140,000
207 4500 Special Department Expense				
208 Prevention (General/Public Education)	Service and Supplies	Fixed	\$7,000	\$20,000
209 Prevention (Interwest Program)	Service and Supplies	Fixed	\$5,000	\$0
210 DMV Renewals	Service and Supplies	Fixed	\$250	
211 Administration/Badges/Awards/Flags	Service and Supplies	Fixed	\$700	\$2,500
212 Manuals (Network)	Service and Supplies	Fixed	\$600	\$5,000
213 Manuals (Prevention)	Service and Supplies	Fixed	\$600	\$1,000
214 General Training Items	Service and Supplies	Fixed	\$1,000	
215 CPR/Fire EMS supplies	Service and Supplies	Fixed	\$20,000	\$40,000
216 4503 Staff Development				
217 Instructor reimbursement	Service and Supplies	Fixed	\$5,000	\$5,000
218	FY 25/26 Page Total		\$198,275	\$219,404
219				
220 ECF Services and Supplies FY 25/26 Page 6 (Final)				
221 4507 Fire & Safety Supplies				

ECF: FY26/27 Budget Details

Budget Line Item Details

Forecasting Assumptions

102 FTE's (7JPA New FTE

Preliminary Workshop

Budget

222	Fire Hose and Supplies; Replacement/Repair	Service and Supplies	Fixed	\$45,500	\$20,000
223	Technical Rescue Equipment	Service and Supplies	Fixed	\$9,000	
224	Firefighting Foam	Service and Supplies	Fixed	\$1,000	\$3,500
225	4536 Retirement Health Care Opt-out	Service and Supplies	Fixed	\$60,000	\$95,000
226	4539 Software License				
227	Firehouse Software Maintenance Agreement	Service and Supplies	Fixed	\$10,500	
228	TeleStaff Maintenance Agreement	Service and Supplies	Fixed	\$36,750	\$38,771
229	Target Solutions & Web Staff Agreement	Service and Supplies	Fixed	\$36,750	\$38,771
230	Image Trend	Service and Supplies	Fixed	\$10,500	\$50,000
231	Computer programs/license upgrades	Service and Supplies	Fixed	\$0	\$0
232	4617 MOU Training Reimbursement				\$0
233	MOU approved training reimbursement	Service and Supplies	Fixed	\$20,800	\$21,944
234	4606 Fuel Purchases				\$0
235	Fire District Fuel	Service and Supplies	Fixed	\$203,750	\$275,000
236	4700 Utilities				\$0
237	Water	Service and Supplies	Fixed	\$22,600	\$23,843
238	Electricity	Service and Supplies	Fixed	\$136,525	\$125,000
239	Propane	Service and Supplies	Fixed	\$59,875	\$63,168
240	FY 25/26 Page Total			\$653,550	\$754,998
241	FY 25/26 Class 4000 total			\$2,401,983	\$2,694,527
242		Change by Fiscal Year (\$)			\$82,183
243	ECF Debt Service FY 25/26 Page 1 (Final)	Change by Fiscal Year (%)			3.1%
244	Class 5000				
245	5060 Principal	Other Charges	Fixed	\$99,204	\$628,187
246	5100 Interest Station28 / DSP POB	Other Charges	Fixed	\$628,187	\$105,156
247	TBD Contingency	Other Charges	Fixed	\$219,045	\$500,000
248	5142 Audit Findings	Other Charges	Fixed	\$0	\$0

ECF: FY26/27 Budget Details
Budget Line Item Details
Forecasting Assumptions

102 FTE's (7JPA New FTE
Preliminary Workshop

				Budget	
249	Class 5000 Total			\$946,436	\$1,233,343
250					(\$0)
251	ECF Class 6000 FY 25/26 (Final)				0.0%
252	6020 Structures & Improvements				
253	Station Improvements	Other Charges	Fixed	\$111,500	\$200,000
254	Training	Other Charges	Fixed	\$78,985	\$80,000
255	Station 16/27 lease budget capital improvements	Other Charges	Fixed	\$94,224	
256	6040 Equipment				
257	Safety Equipment; PPE	Other Charges	Fixed	\$462,963	\$302,668
	JPA PPE Contributions				(\$52,668)
258	Rescue Eq	Other Charges	Fixed	\$33,000	\$20,000
259	FATS Tags	Other Charges	Fixed	\$500	
260	Generational Apparatus Replacement	Other Charges	Fixed	\$400,000	\$360,000
261					
262	Class 6040 Total			\$1,181,172	\$910,000
263		Change by Fiscal Year (\$)			(\$89,877)
264		Change by Fiscal Year (%)			-9.0%
265	Total Expenditures			\$20,906,021	\$30,651,638
	Net Operating Surplus (Deficit)			\$201,277	\$22,841



EL DORADO COUNTY

FIRE PROTECTION DISTRICT

501 Pleasant Valley Road • Diamond Springs, CA 95619 • (530) 644-9630

STAFF REPORT

DATE:	September 17, 2026
TO:	Board of Directors, El Dorado County Fire Protection District
FROM:	Brad Gates, Fire Chief
THROUGH:	Ben Anderson, Deputy Chief of Administration
SUBJECT:	Approval of the Fourth Amended Joint Powers Agreement establishing the El Dorado County Emergency Services Authority; adoption of the District's Statement of Concerns regarding Transporting Agency compensation; and direction to request a meet and confer and preserve the District's withdrawal rights

RECOMMENDATION

Staff recommends that the Board of Directors:

- **Approve** the Fourth Amended Joint Powers Agreement to Establish, Operate and Maintain a Regional, Integrated Emergency Medical Service and Ambulance Transportation Operations Authority and Dispatch Services (the "Fourth Amended JPA"), and authorize the Fire Chief to execute the agreement on behalf of the District in substantially the form attached, subject to (i) insertion of the Effective Date.

Approval of the Fourth Amended JPA is not, and shall not be construed as, a waiver of any District claim, right, defense, or remedy under the ALS Ambulance Agreement, the Master Contract, or applicable law, including any right to cost recovery for services rendered or to reimbursement for losses incurred during any period in which the District was not named as an additional insured.

BACKGROUND

The El Dorado County Emergency Services Authority is a separate public entity formed under Section 6500 et seq. of the Government Code to establish, operate, and maintain a regional, integrated emergency medical service, ambulance transportation operations authority, and dispatch system serving County Service Area 7 (the West Slope). The original joint powers agreement took effect September 1, 1996 and was amended on September 23, 2015, January 1, 2018, and again on January 23, 2019. The Fourth Amended JPA now before the Board supersedes and replaces the existing agreement in its entirety as of its Effective Date.

The District is one of nine Member Agencies identified in Exhibit A to the Fourth Amended JPA, together with CAL FIRE ECC Amador-El Dorado Unit, Cameron Park Community Services District Fire Department (under contract with CAL FIRE), El Dorado Hills County Water District Fire Department, and the Garden Valley, Georgetown, Mosquito, Pioneer, and Rescue Fire Protection Districts. Exhibit A does not list the former Diamond Springs-El Dorado Fire Protection District, consistent with the District's 2026 annexation of that district and with Section 16.b, which provides that a withdrawal or a consolidation by operation of law does not require an amendment and may be accomplished by resolution of the JPA Board of Directors updating Exhibit A. Staff recommends the Board confirm that the JPA has adopted, or will adopt, the resolution updating Exhibit A to reflect the annexation.

The Fourth Amended JPA is a governance document. It establishes the JPA Board of Directors (one representative per Member Agency), the Emergency Medical Services Committee, the powers of the JPA,

and its fiscal and administrative framework. It does not itself set the rate at which the District is compensated for providing advanced life support ambulance transportation. Section 7.a expressly defers that question to “the applicable Advanced Life Support Ambulance Agreement between the JPA and the Transporting Agency and the Master Contract”, that is, the Contract for Prehospital Advanced Life Support, Ambulance and Dispatch Services between the County of El Dorado and the JPA. The compensation cap that is the subject of the District’s concerns resides in those documents, not in the agreement now before the Board.

The matter is before the Board now because the Fourth Amended JPA has been circulated for ratification by the governing body of each Member Agency. Under Section 16.a, an amendment becomes effective when ratified by all Member Agencies, or when ratified by at least 85% of Member Agencies, in which case a nonconsenting agency has thirty (30) days to give written notice of withdrawal before the amendment takes effect as to it. The District therefore has a defined and time-limited window in which to act, and a limited practical ability to alter the document unilaterally.

DISCUSSION

Overview of the Proposed Action

The recommended action approves the Fourth Amended JPA while placing the District’s financial objections formally on the record, initiating the only cost-adjustment process the governance structure provides, and preserving the District’s exit rights. Staff does not recommend refusing ratification at this time. Refusal would not modify the compensation cap, which is set elsewhere and, if 85% of Member Agencies ratify, would place the District in the posture of a nonconsenting agency with a thirty-day withdrawal decision it is not presently positioned to make. Approval with a recorded reservation preserves the District’s operational position and its legal position simultaneously.

Statement of Concerns

Staff recommends the Board adopt and transmit the following concerns:

- **1. The District’s Class 3000 cost exceeds the cap, and the cap does not move.** Appendix B, Section 3 caps Class 3000 employee salary and benefit cost at \$1,300,000 per medic unit with no annual escalator. The District’s FY 2026-27 Class 3000 cost for the 37 JPA-funded positions is \$7,940,233.26, or \$1,323,372.21 per unit, exceeding the cap by \$140,233.26 across the six units. That figure includes workers’ compensation, which the District pays and the JPA reimburses from the same Class 3000 allowance. Because the District is already above the cap, each additional one percent of wage growth adds approximately \$55,484 to the unreimbursed amount, while the Master Contract fixed price paid to the JPA escalates from \$17,930,848.07 in FY 2026-27 to \$18,270,238.76 in FY 2027-28. The Object 4304 administrative rate currently absorbs the shortfall, but that is not its function and it does so only until wage growth consumes it.
- **2. The administrative rate is absorbing salary cost it was not intended to fund.** Object 4304 compensates the District for agency administration at 10% of Class 3000 expenses net of all Class 3004 cost, capped at \$110,000 per medic unit. In FY 2026-27 the formula yields \$741,781.43 and the District collects the capped \$660,000, which absorbs the \$140,233.26 Class 3000 shortfall and carries the program as a whole to a positive net position of \$524,793.13. The District is therefore funding program administration out of a rate already diminished by a salary overage. The District has historically collected approximately \$480,000 under this object rather than the full amount, which at FY 2026-27 cost would reduce the program’s net position to \$344,793.13. The arrangement holds only while the rate remains large enough to absorb both, and each additional one percent of wage growth erodes it by approximately \$55,484 without generating any additional rate, because the 10% calculation is already above its cap.
- **3. The arrangement is one-directional.** Reimbursement is the lesser of actual cost and the maximum. When the District’s cost runs below a maximum it recovers only its cost and the unused balance is not payable to it. When cost runs above, it recovers the maximum and absorbs the excess. There is no mechanism by which the District can be made better than whole, and one by which it can be made worse.
- **4. Cost growth the District does not control falls entirely on the District.** The CalPERS unfunded accrued liability allocation charged to the JPA program rose from \$1,045,950.58 in FY 2025-26 to \$1,477,022.99 in FY 2026-27, an increase of \$431,072.41 in a single year, and now represents roughly 20% of the District’s salary and benefit cost for the program. The maximum did not change.

- **5. The pension UAL allocation may not comply with JPA Policy 2.2.5.** The District's position budget allocates the unfunded liability using a current-staffing ratio of 42.53%. Policy 2.2.5, Section IV.1 requires a historical staffing ratio fixed to documented headcounts as of December 31, 2010, which it states will not fluctuate annually. The District's December 31, 2010 ratio has not been established. If it is lower than 42.53% the District cannot bill the difference, up to \$435,122.99, but remains liable for the CalPERS debt. Staff notes the policy is internally inconsistent: its own worked example for the District uses a current-staffing ratio.
- **6. The OPEB reimbursement ceiling is below the District's JPA headcount.** Policy 2.2.5, Section V.1.c reimburses OPEB for a maximum of six seats per ambulance, or 36 seats. The District has 37 JPA-funded positions. One position falls outside the ceiling by arithmetic. The District must also supply an actuarial report no more than two years old with each budget submission and invoice.
- **7. The \$60,000 professional services allowance cannot absorb what it is required to cover.** Object Code 4300 is capped at \$10,000 per medic unit, or \$60,000. JPA Policy 2.2.9, revised August 26, 2026, requires that single allowance to fund learning management system licenses, software and cloud service licenses, scheduling system licenses, pre-employment medical screening, Live Scan, background investigations, annual medical exams for JPA-designated employees, recruitment expenses, and grievance, discipline, and complaint investigation expenses. The District's JPA-allocated share of four software and information technology contracts alone Vector Solutions, the RTS information technology services contract, NeoGov, and UKG, already exceeds the entire allowance. Three of those four contracts total \$179,216.51 in FY 2025-26 actual District cost; at the District's 34% JPA allocation that is \$60,933.61, or \$933.61 more than the full \$60,000, before NeoGov is added and before a single medical screening, background check, recruitment, or investigation is paid for. Policy 2.2.9, Section III.c.4 provides that requests for reimbursement in excess of approved budgetary amounts will be denied, so the overage is a confirmed District cost rather than a negotiable one.
- **8. Any shortfall falls entirely on District property taxpayers.** Section 7.d.(3) provides that, other than the financial obligations set forth in the ALS Ambulance Agreements with Transporting Agencies, no debt or employment-related cost of a Transporting Agency is an obligation of any other Member Agency or of the JPA. The District therefore absorbs one hundred percent of any overage. In substance, District general fund revenue subsidizes a countywide emergency medical services system whose cost is not proportionally shared by its beneficiaries.
- **9. Cost share and voting weight are misaligned.** Section 7.b funds dispatch services through Member Agency contributions "on a percentage use basis," while Section 6.c provides one vote per Member Agency regardless of use, transport volume, or financial contribution. The District pays a use-weighted share of dispatch costs and bears a disproportionate share of transport cost, but holds one of nine votes on the body that approves the annual budget, the assessment schedule, revisions to the Master Contract, and any ALS Ambulance Agreement (Section 6.a.(4)(d)–(f)). The District has no structural ability to obtain relief through the vote.
- **10. Section 5 ("Restriction on Manner of Exercise of Powers") is undefined.** Section 5 provides that the JPA's powers "are subject to the restrictions of the 'Restriction Designee' designated below: El Dorado Hills County Water District Fire Department." The agreement does not define "Restriction Designee," state the scope of the restriction, or explain its effect on the exercise of JPA powers. As drafted, the provision is capable of being read as subjecting the JPA's powers to limitations applicable to a single Member Agency. Staff has flagged this provision for District Counsel and recommends the District request, through the board, that it be clarified or stricken in a subsequent amendment.

Meet and Confer — Realistic Expectations

The District has an express contractual right to request a meet and confer. Appendix B, Section 6 of the ALS Ambulance Service Agreement provides that, at any time during the Agreement, in the event significant circumstances beyond the reasonable control of the JPA or the Contractor dramatically increase the Contractor's expenses or decrease JPA revenues, either party may request to meet and confer regarding the terms of the Agreement. Appendix B, Section 7 separately provides that after the close of each fiscal year, Section 3 of Appendix B, the allowance table itself, shall be reviewed and considered for amendment on an annual basis, with any adjustment governed by Section 15 and required to remain within the total amount paid under the Master Contract. The Fourth Amended JPA supplies the forum: Section 3.b.(4) states the JPA's

purpose to provide a forum for discussion, study, development, and implementation of recommendations of mutual interest.

Two limitations should be stated. First, Section 6 is conditioned on circumstances “beyond the reasonable control” of the District that “dramatically” increase expenses. Negotiated wage increases and CalPERS employer contribution rates may or may not satisfy that threshold, and the JPA may contend that a District labor agreement is within the District’s control. Staff has flagged this question for District Counsel. Second, Section 7 requires only that the allowance table be “reviewed and considered” for amendment and expressly confines any adjustment to the total amount already paid under the Master Contract, meaning relief to the District would have to come out of allocations to other Member Agencies rather than from new revenue.

Staff advise the Board that prior efforts of this kind have not produced adjustments to Transporting Agency compensation. Beyond the threshold and funding limitations described above, the process is advisory and the Board of Directors acts by majority vote of Member Agencies, in which the District holds a single vote. Staff recommends the request nonetheless, for two reasons. First, it is a prerequisite to any credible assertion that the District exhausted the remedies available inside the structure. Second, a written request and a written response create the record on which any subsequent District action a request for amendment, a demand for cost recovery under the ALS Ambulance Agreement, a withdrawal notice, or a claim would rest. The Board should not, however, adopt a budget assumption that the meet and confer will close the gap.

Basis for the Staff Recommendation

The District has an operational obligation to the residents of its service area that does not pause while compensation is disputed. The Fourth Amended JPA improves on the existing agreement in several respects it clarifies governance, states the pro-rata treatment of ongoing financial obligations, and confirms in Section 16.b that consolidations do not require a full amendment cycle. The financial defect that concerns the District lies in a separate instrument. Approving the governance document, objecting on the record, and negotiating the compensation instrument is the sequence that best protects the District’s service delivery and its financial position.

FISCAL IMPACT

Bottom line. Appendix B, Section 3 of the ALS Ambulance Service Agreement caps Class 3000 employee salary and benefit cost at \$1,300,000 per medic unit. Each other object carries its own separate cap. In FY 2026-27 the District’s Class 3000 cost for the 37 JPA-funded positions is \$7,940,233.26, or \$1,323,372.21 per medic unit, exceeding the cap by \$140,233.26 across the six units. The Object 4304 administrative rate of \$660,000 absorbs that shortfall, leaving net reimbursement. Across all classes combined, total revenue is \$8,841,336.00 against District expenditure of \$8,316,542.87, a positive net position of \$524,793.13. That positive position rests entirely on the administrative rate, which the District has historically collected at approximately \$480,000 rather than the \$660,000 now supported. A consolidated statement of revenue and expenditure appears at the end of this report.

Class 3000 Against the \$1,300,000 Per-Unit Cap

FY 2026-27	Per Medic Unit	Six Medic Units
District Class 3000 cost — 37 JPA-funded positions	\$1,323,372.21	\$7,940,233.26
Cap under Appendix B, Section 3	\$1,300,000.00	\$7,800,000.00
Amount over the cap	(\$23,372.21)	(\$140,233.26)

How the Class 3000 Cost Is Built

The figures below are the actual cost of the 37 JPA-funded employees, taken from the District employee cost workbook prepared by Lakeview Consulting, LLC. Employees were identified by the JPA designation carried in the position record, together with the 80-hour Captain position assigned to the JPA program.

Class 3000 Component	Basis	FY 2026-27
Base pay	Object 3000	\$3,154,781.76

Class 3000 Component	Basis	FY 2026-27
FLSA	Statutory overtime premium	\$113,314.93
457 plan	1.5% of pay	\$39,645.80
Medicare	1.45% of pay	\$38,324.27
Holiday	Contractual holiday pay	\$93,002.83
Longevity	Per position longevity factor	\$2,100.72
CalPERS normal cost	15% of pay	\$396,457.99
Workers' compensation	14% of salary and wages	\$441,669.45
Unemployment insurance	0.2% of payroll	\$6,309.56
Overtime — sick leave coverage	9% of salary and wages	\$283,930.36
Overtime — vacation coverage	18% of salary and wages	\$567,860.72
Subtotal — wage-driven components	—	\$5,137,398.39
Effect of the 8% wage adjustment effective July 1, 2026	8% of the wage-driven subtotal	\$410,991.87
Healthcare	Fixed premium; does not escalate with wages	\$901,500.00
Vision and life	Fixed premium	\$13,320.00
CalPERS unfunded accrued liability	Fixed annual amortization; does not escalate with wages	\$1,477,022.99
Total Class 3000 cost, FY 2026-27	—	\$7,940,233.26

Workers' compensation counts against the cap. *The District pays workers' compensation for personnel assigned to the JPA medic units and is reimbursed by the JPA. Because the employer share is recorded in Object 3060, a Class 3000 object, that reimbursement is drawn from the same \$1,300,000 per-medic-unit allowance rather than from a separate source. The District's JPA fund reflects this: Object 3060 carried \$311,976.00 of Class 30 expenditure in the fiscal year ended June 30, 2026. At the 14% of salary and wages rate the District applies, the FY 2026-27 amount for the 37 JPA-funded positions is \$441,669.45 before the wage adjustment.*

The Administrative Rate and How It Absorbs the Overage

The Class 3000 overage does not stand alone. Object 4304 compensates the District for agency administration at 10% of actual Class 3000 expenses, excluding all Class 3004 cost, subject to a maximum of \$110,000 per medic unit. Class 3004 comprises FLSA, uniform allowance, the ambulance stipend, and holiday pay, budgeted at \$522,419 for FY 2026-27. The calculation is as follows.

Object 4304 Administrative Rate Calculation, FY 2026-27	Amount
Class 3000 cost	\$7,940,233.26
Less all Class 3004 cost	(\$522,419.00)
Administrative rate base	\$7,417,814.26
10% of base	\$741,781.43
Maximum allowance, six units x \$110,000	\$660,000.00
Administrative rate collected	\$660,000.00
Amount above the maximum, not recoverable	\$81,781.43

The formula produces more than the cap allows, so the District collects the full \$660,000 and \$81,781.43 of the calculated rate is not recoverable. That amount is additional revenue available to absorb the Class 3000 shortfall.

FY 2026-27 — Class 3000 and the Administrative Rate	Amount
District Class 3000 cost, 37 JPA-funded positions	\$7,940,233.26
Class 3000 reimbursement, capped at six units x \$1,300,000	\$7,800,000.00
Unreimbursed Class 3000	(\$140,233.26)
Object 4304 administrative rate, capped at six units x \$110,000	\$660,000.00
Total reimbursement — Class 3000 and administrative rate	\$8,460,000.00
Net position after the administrative rate, Class 3000 only	\$519,766.74

Taking Class 3000 and the administrative rate together, the administrative rate absorbs the \$140,233.26 Class 3000 shortfall and leaves \$519,766.74 on those two objects alone. Staff states plainly that this is not the intended function of Object 4304. The administrative rate exists to compensate the District for the cost of administering the program payroll, human resources, finance, scheduling, supervision, and facilities support not to subsidize salary and benefit cost that exceeds its own cap. Every dollar of the rate consumed absorbing a Class 3000 overage is a dollar unavailable for the administrative work it was intended to fund. The District is carrying the positions and the administrative burden on this basis because the positions are staffed and the service is being delivered, not because the compensation structure supports it.

All Classes Combined — Revenue Versus Expenditure

The table below states the JPA ambulance program in full: every Appendix B class, revenue against expenditure, for the six medic units. The Class 4000 objects are reimbursed in proportion to the cost the JPA-funded employees generate and are neither a gain nor a loss to the District, so they are shown as offsetting.

FY 2026-27 — All Classes	Revenue	Expenditure	Net
Class 3000 — employee salaries and benefits	\$7,800,000.00	\$7,940,233.26	(\$140,233.26)
Class 4000 — uniforms, professional services, rent, staff development, utilities	\$381,336.00	\$376,309.61	\$5,026.39
Object 4304 — administrative rate	\$660,000.00	Already budgeted	\$660,000.00
Total	\$8,841,336.00	\$8,316,542.87	\$524,793.13

Taken as a whole, the program returns a positive net position of \$524,793.13 in FY 2026-27. The District is not operating the JPA ambulance program at a loss.

The positive position rests entirely on the administrative rate. Class 3000 is \$140,233.26 over its cap and the Class 4000 objects offset. Object 4304 is therefore the only source of net revenue in the program, and it is the only object without a real cost behind it. The positions that perform JPA program administration payroll, human resources, finance, scheduling, supervision, and facilities support, already serve the District side, and their compensation is carried in the District's own budget. Object 4304 does not fund additional positions; it supplements the cost of positions the District already employs. Remove it and the program is negative by \$135,206.87.

The rate has not historically been collected in full. In prior years the District collected approximately \$480,000 under Object 4304, not the \$660,000 the current calculation supports. At that historical level the program's FY 2026-27 net position would be \$344,793.13 rather than \$524,793.13, a difference of \$180,000.

Net Position at Each Administrative Rate Level	Administrative Rate	Net Position
Full amount the formula and cap support	\$660,000.00	\$524,793.13
Amount historically collected by the District	\$480,000.00	\$344,793.13

Net Position at Each Administrative Rate Level	Administrative Rate	Net Position
No administrative rate	\$0.00	(\$135,206.87)

Rent and Utilities

Two of the Class 4000 objects warrant specific comment because the District's cost position on them differs from the others.

- **Object 4700, Utilities — \$72,000.** The District's total utility budget for all facilities is \$147,000, comprising water at \$12,600, electricity at \$84,525, and propane at \$49,875. The fixed \$12,000 per medic unit payment therefore returns approximately 49% of the District's entire utility cost for six of its facilities. The payment is fixed and does not adjust for utility rate increases.
- **Object 4440, Rental and Lease of Buildings — \$144,000.** The District owns its stations and carries no rent or mortgage obligation, with one exception: the Station 28 debt, budgeted at \$138,040 in annual debt service (\$99,204 principal and \$38,836 interest). The \$144,000 fixed payment therefore covers that obligation in full and nets \$5,960 of revenue to the District. Once Station 28 is retired the object produces \$144,000 against no District building debt. Staff notes that the District's general ledger.

Direction of Travel

The cap is a fixed dollar amount per medic unit with no annual escalator. Because the District is already above it, every further increase in personnel cost falls entirely on the District. At the current cost base, each additional one percent of wage growth adds approximately \$55,484 to the unreimbursed amount.

The second pressure is outside the District's control. The CalPERS unfunded accrued liability allocation charged to the JPA program rose from \$1,045,950.58 in FY 2025-26 to \$1,477,022.99 in FY 2026-27, an increase of \$431,072.41 in a single year, and now represents approximately 19% of the District's Class 3000 cost. The cap does not move to meet either pressure, while the Master Contract fixed price paid to the JPA rises from \$17,930,848.07 in FY 2026-27 to \$18,270,238.76 in FY 2027-28.

The Separate Object Caps

Each remaining object carries its own cap and is not fungible with Class 3000 or with the others. Uniforms, professional services, and staff development are reimbursed at actual cost up to the cap. Agency administration is a formula. Rent and utilities are fixed payments compensated annually in January and payable to the fire district where the medic unit is physically based.

Object	Cap, Six Units	District Position, FY 2026-27
4022 — Uniforms	\$52,668	\$42,550 for the 37 JPA-funded positions — within the cap by \$10,118
4300 — Professional Services	\$60,000	\$60,933.61 — exceeds the cap by \$933.61, before NeoGov and before all non-software expenses JPA Policy 2.2.9 assigns to this object
4304 — Agency Administration	\$660,000	The 10% formula, applied to Class 3000 net of all Class 3004 cost, yields \$741,781.43; the cap limits recovery and \$81,781.43 is not recoverable
4440 — Rental and Lease of Buildings	\$144,000	Fixed payment; the District's only building debt is Station 28 at \$138,040 in annual debt service, so the object nets \$5,960 of revenue
4609 — Staff Development	\$52,668	Actual cost; District staff development budget is \$5,000 plus \$20,800 of MOU training reimbursement
4700 — Utilities	\$72,000	Fixed payment; returns approximately 49% of the District's \$147,000 total utility budget
Total separate object caps	\$1,041,336	—

Appropriation

The Class 3000 shortfall is absorbed by the Object 4304 administrative rate and no additional appropriation is requested with this item. Staff will return with an updated analysis once the FY 2027-28 budget assumptions and CalPERS employer rate schedule are known, and will report whether a budget amendment or a change in the District's participation as a Transporting Agency is warranted.

POLICY AND LEGAL COMPLIANCE

- **Joint Powers Act.** The JPA is formed under Government Code section 6500 et seq. Section 8 of the Fourth Amended JPA requires strict accountability for all funds and an independent audit under Government Code section 6505, with treasurer and auditor duties under sections 6505.5 and 6505.6.
- **Brown Act.** This item is an action item requiring public discussion and a recorded vote; staff recommends it not be placed on consent. Section 6.a.(1) confirms the JPA Board of Directors is itself governed by the Brown Act. Counsel should confirm that the agenda description satisfies Government Code section 54954.2 and that the attached agreement was available for public inspection when the agenda was posted.
- **Labor relations.** Approval of the Fourth Amended JPA does not itself alter terms or conditions of employment, and staff does not believe it triggers a meet-and-confer obligation with IAFF Local 3556 under the Meyers-Milias-Brown Act. Any subsequent decision to reduce or discontinue ALS transport staffing in response to the cap would raise effects-bargaining obligations and should not be undertaken without counsel.
- **Environmental review.** This action is not a project under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15378, as it involves organizational, administrative, and governmental funding and contracting activities that will not result in a direct or indirect physical change to the environment. No further environmental review is required. Counsel should confirm this finding prior to publication.

The Fourth Amended JPA is a governance instrument that the District should ratify in order to maintain its position within the regional emergency medical services system and to preserve its voice in the body that approves the Master Contract and the ALS Ambulance Agreements. The instrument that exposes the District financially is the cap schedule incorporated at Section 7.a. Taken as a whole the program returns a positive net position of \$524,793.13 in FY 2026-27, and the District is not operating it at a loss. That position rests entirely on the Object 4304 administrative rate. Class 3000 exceeds its \$1,300,000 per-unit cap by \$140,233.26 across six units, the Class 4000 objects offset, and the administrative rate the one object without a real cost behind it is the sole source of net revenue. It has historically been collected at approximately \$480,000 rather than the \$660,000 the calculation now supports. The District holds no contractual mechanism to adjust any of these amounts as wages, benefits, and CalPERS obligations rise against fixed dollar figures that do not.

Staff therefore recommends that the Board approve the agreement, place the District's objection formally on the JPA record, request a meet and confer while stating plainly that staff does not expect that process alone to resolve the matter, and direct staff to return with a completed analysis of the District's options under Sections 11 and 16 so that the Board is positioned to act if the cap is not adjusted.

Consolidated Statement of Revenue and Expenditure, FY 2026-27

The following statement consolidates every Appendix B object for the six JPA medic units, revenue against District expenditure, on a single basis. Revenue is stated at the cap or fixed amount each object provides. Expenditure is the District's cost for the 37 JPA-funded positions and the program they staff.

Appendix B Object	Revenue	Expenditure	Net
Class 3000 — Employee salaries and benefits	\$7,800,000.00	\$7,940,233.26	(\$140,233.26)
4022 — Uniforms	\$52,668.00	\$52,668.00	None
4300 — Professional Services	\$60,000.00	\$60,933.61	(\$933.61)
4304 — Agency Administration	\$660,000.00	All ready budgeted	\$660,000.00
4440 — Rental and Lease of Buildings	\$144,000.00	\$138,040.00	\$5,960.00

Appendix B Object	Revenue	Expenditure	Net
4609 — Staff Development	\$52,668.00	\$52,668.00	None
4700 — Utilities	\$72,000.00	\$72,000.00	None
Total	\$8,841,336.00	\$8,316,542.87	\$524,793.13

Basis of the statement. Class 3000 is stated at the \$1,300,000 per-medic-unit cap against the District's actual cost from the employee cost workbook. Objects 4022, 4300, and 4609 are reimbursed at actual cost up to the cap and are shown at the cap on the revenue side; Object 4300 is the one instance where the District's cost exceeds its cap. Objects 4440 and 4700 are fixed payments. The District owns its stations and its only building debt is Station 28, budgeted at \$138,040 in annual debt service, so Object 4440 nets \$5,960 of revenue. Object 4304 is a formula applied to Class 3000 net of all Class 3004 cost, limited by the per-medic-unit maximum.

The single caveat. *Object 4304, the administrative rate, carries no incremental District cost. The positions that perform JPA program administration already serve the District side and their compensation is funded in the District's own budget; the rate supplements that cost rather than creating new positions. It is therefore the only line in this statement that produces net revenue, and it is what carries the program to a positive position. Excluding it, the program is negative by \$135,206.87. The District has historically claimed approximately \$480,000 under this object rather than the \$660,000 the calculation now supports; at that level the net position would be \$344,793.13.*

Administrative Personnel Are Supported by the Net Position

The District employs four administrative staff. Their cost in the FY 2026-27 position budget is as follows. Fire Inspector positions are not administrative staff and are not included.

Administration, FY 2026-27 Position Budget	Positions	Annual Cost
Administrative Assistant	3	\$238,632.72
Administrative Assistant (Classic, transferred from DSP)	1	\$97,020.37
Total administration	4	\$335,653.09
Administrative Personnel Coverage, FY 2026-27		Amount
JPA program net position		\$524,793.13
Cost of the four administrative positions		\$335,653.09
Remaining after funding the administrative positions		\$189,140.04
Coverage		156.3%

This is the outcome Object 4304 is designed to produce. The administrative rate compensates the District for the administrative effort the JPA program requires, and the program's net position of \$524,793.13 funds all four administrative positions in full, at \$335,653.09, with \$189,140.04 remaining. On these figures the administrative side of the program is self-supporting.

Staff recommends Board approval of all actions described in this report.

Brad Gates, Fire Chief

El Dorado County Fire Protection District

Date: _____

RESOLUTION NO. 2026-22

**BEFORE THE GOVERNING BODY OF THE
EL DORADO COUNTY FIRE PROTECTION DISTRICT (EDC Fire)**

**Adoption of the
Joint Powers Agreement – Fourth Amended
Governing the El Dorado County Emergency Services Authority**

RECITALS

1. The El Dorado County Emergency Services Authority (“EDCESA”) is a Joint Powers Authority (“JPA”) established pursuant to Government Code section 6500 *et seq.*
2. EDCESA is governed by, and operated pursuant to, the Joint Powers Agreement, dated September 1, 1996, and thereafter amended on September 23, 2015, January 1, 2018, and January 23, 2019 (“JPA”), which included the following Member Agencies:
 - California Department of Forestry and Fire Protection, Emergency Command Center, Amador-El Dorado Unit (“CAL FIRE ECC AEU”)
 - Cameron Park Community Services District Fire Department, under contract the California Department of Forestry and Fire Protection, Cameron Park (“CAL FIRE Cameron Park”)
 - Diamond Springs – El Dorado Fire Protection District
 - El Dorado County Fire Protection District
 - El Dorado Hills County Water District Fire Department (“El Dorado Hills Fire”)
 - Garden Valley Fire Protection District
 - Georgetown Fire Protection District
 - Mosquito Fire Protection District
 - Pioneer Fire Protection District
 - Rescue Fire Protection District
 - Marshall Medical Center
3. The Member Agencies were modified by Resolution No. 2024-04 and Resolution No. 2026-02 to the following:
 - California Department of Forestry and Fire Protection, Emergency Command Center, Amador-El Dorado Unit (“CAL FIRE ECC AEU”)
 - Cameron Park Community Services District Fire Department, under contract the California Department of Forestry and Fire Protection, Cameron Park (“CAL FIRE Cameron Park”)
 - El Dorado County Fire Protection District
 - El Dorado Hills County Water District Fire Department (“El Dorado Hills Fire”)
 - Garden Valley Fire Protection District

- Georgetown Fire Protection District
 - Mosquito Fire Protection District
 - Pioneer Fire Protection District
 - Rescue Fire Protection District
4. Section 18 of the JPA allows for the amendment of the JPA with the concurrence of the Member Agencies.
 4. The Governing Board of EDCESA took action at its May 21, 2026 Special Board Meeting to “Approve Joint Powers Agreement Fourth Amendment for distribution to, and approval of Member Agencies”, which is attached hereto as Exhibit 1.
 5. As a Member Agency, **EDC Fire**, Exhibit 1 is presented for concurrence and approval.

RESOLUTION

NOW, THEREFORE, BE IT RESOLVED:

EDC Fire concurs with and approves the Joint Powers Agreement-Fourth Amended that is attached as Exhibit 1 to this Resolution.

THE FOREGOING RESOLUTION was passed and adopted by the Board of Directors of the **El Dorado County Fire Protection District** at a {regular/special} meeting held on the 17th of - September, 2026, by the following roll call vote:

AYES:

NOES:

ABSENT:

Signed and Approved by me after its passage.

Chairperson of the **El Dorado County Fire Protection District**

ATTEST:

Secretary to the **El Dorado County Fire Protection District**



El Dorado County Emergency Services Authority

ADVANCED LIFE SUPPORT AMBULANCE AGREEMENT BETWEEN EL DORADO COUNTY EMERGENCY SERVICES AUTHORITY AND EL DORADO COUNTY FIRE PROTECTION DISTRICT

This Agreement made and entered into by and between the El Dorado County Emergency Services Authority (hereinafter referred to as "**JPA**"); and the EL DORADO COUNTY FIRE PROTECTION DISTRICT (hereinafter referred to as "**Contractor**") (each a "Party" and collectively the "Parties"), whose principal place of business is 501 Pleasant Valley Rd. Diamond Springs, CA 95619.

RECITALS

WHEREAS, the **JPA** is responsible for providing Advanced Life Support ("ALS") pre-hospital medical care within its jurisdiction, in compliance with the Contract for Pre-hospital Advanced Life Support, Ambulance and Dispatch Services with the County of El Dorado ("Master Contract"); and

WHEREAS, **Contractor** desires to provide ALS ambulance service in El Dorado County, for emergency and non-emergency prehospital calls for service, and patient transportation calls for service in accordance with the Master Contract; and

WHEREAS, the **Contractor**, from time to time is requested to provide Standby Services for Special Events, such as for an event where spectators and/or participants in the event have a potential for illness or injury, or for any situation where an event results in a gathering of persons in one general locale, sufficient in numbers, or engaged in an activity, that creates a need to have one or more EMS resources at the site as defined by EMS Agency Policy issued by the EMS Agency Medical Director; and

WHEREAS, the **JPA** and the **Contractor** agree that it is necessary to clearly define all expectations and regulations regarding the provision of ALS ambulance service for emergency and non-emergency prehospital calls, Standby and Special Event Services and patient transportation services; and

WHEREAS, this Agreement is developed in compliance with the Master Contract with the County of El Dorado; and

WHEREAS, **Contractor** agrees to comply with the requirements of the California Health and Safety Code, Division 2.5, Section 1797 et seq.; California Code of Regulations, Title 22, Division 9, Chapter 4, Article 7, Section 100167; the County Emergency Medical Service and Medical Transportation Ordinance; Master Contract; the standards of the El Dorado County EMS Agency, including but not limited to the County EMS Agency Policy and Procedure Manual, El Dorado County Trauma Plan, and applicable agency, local and

state statutes, ordinances or regulations; and

WHEREAS, the El Dorado County EMS Agency Medical Director, (“EMSA MD”) through the County EMS Agency, and as defined in the Master Contract, has the authority to develop overall medical plans, policies, and standards to ensure that effective levels of ALS care are maintained within the County; and that the EMSA MD has the authority for establishing the minimum required medical equipment, medication inventories, and medical protocols, such authority excludes ambulance specifications; and

WHEREAS, the **JPA** and the **Contractor** agree that a higher level of medical training may be necessary to provide patient care, including a higher standard of medical training than is required by the California Code of Regulations Title 22; and

WHEREAS, the EMSA MD shall have retrospective, concurrent, and prospective medical control including access to all medical information pertinent to data collection, evaluation and analysis; and

WHEREAS, County is a Covered Entity, as defined in the Privacy Rule of the Health Insurance Portability and Accountability Act, Pub. L. No. 104-161 of 1996 ("HIPAA") and **Contractor** is defined as a Business Associate of the County under this law, which requires protection of any disclosure of Public Health Information (PHI) pursuant to this Agreement; and includes adherence to the Health Information Technology for Economic and Clinical Health Act (the HITECH Act), as incorporated in the American Recovery and Reinvestment Act of 2009, Public Law 111-005; and the Genetic Information Nondiscrimination Act (the GINA).

NOW, THEREFORE, the **JPA** and **Contractor** mutually agree as follows:

SECTION 1-DEFINITIONS

Definitions contained in the Master Contract are herein incorporated into this Agreement by reference.

SECTION 2-SCOPE OF SERVICES

2.1 **Contractor** agrees to provide full-service emergency and non-emergency Prehospital Advanced Life Support Services as described in this Agreement and the Master Contract, and the terms and conditions of the El Dorado County Emergency Medical Service and Medical Transportation Ordinance, and **JPA** Policies and Procedures (“Services”).

2.1.1 This Agreement is for pre-hospital ALS ground ambulance transport services provided in the primary response area of El Dorado County known as CSA No. 7, also referred to as the West Slope of El Dorado County (“Primary Response Area”). **Contractor** shall be responsible for providing pre-hospital ALS transport service for all requests for ALS ambulance service dispatched through the Dispatch Center.

2.1.2 Performance in this Agreement means appropriately staffed and equipped ambulances at the Advanced Life Support level which respond within defined Response Time standards and performance standards pursuant to the requirements established by the County and articulated in the Master Contract. Clinical

performance must be consistent with approved County EMS Agency medical standards and protocols. The conduct of personnel must be professional and courteous at all times. In the performance of its obligation hereunder, it is agreed that **Contractor** is subject to medical control or direction of the County Medical Director and the **JPA**.

2.1.3 **Contractor** shall provide prehospital ALS ground ambulance service response on a continuous twenty-four (24) hour per day basis, unless otherwise specified by the County EMS Agency, in which case there shall be adequate justification for the exemption, as provided in the California Code of Regulations, Title 22, Division 9, Chapter 4, Article 7, Section 100168.

2.2 **Contractor** shall provide and operate six (6) pre-hospital ALS ambulance(s) as provided in the California Code of Regulations, Title 22, Division 9, Chapter 4, Article 7, Section 100167. **Contractor** represents and warrants to **JPA** that it has the necessary personnel, training, and licenses to provide the Services under this Agreement and the Master Contract.

2.3 **Contractor** shall at all times meet the requirements set forth by the California Highway Patrol; the California Vehicle Code; the State of California Health and Safety Code; the State of California Emergency Medical Services Authority, the California Code of Regulations, the El Dorado County Emergency Medical Service and Medical Transportation Ordinance, the El Dorado County EMS Agency Policies, Procedures and Field Treatment Protocols, **JPA** Policies and Procedures and any other applicable statute, ordinance, and resolution regulating ALS services provided under this Agreement, including but not by way of limitation, personnel, vehicles, equipment, services, and supplies which are the subject of this Agreement.

In the event of any conflicting statute, ordinance, or regulation, the statute, ordinance, or regulation setting forth the more stringent requirement shall be met.

2.4 **Contractor** shall ensure that personnel are familiar with local geography throughout the primary response area.

2.5 **Contractor** shall not advertise itself or the responding ambulance unit as providing ALS ambulance services unless routinely providing Advanced Life Support services on a continuous twenty-four (24) hour-per-day basis.

2.6 The Base Hospital for County Service Area No. 7 is Marshall Medical Center.

2.7 The Dispatch Center for County Service Area No. 7 is the California Department of Forestry and Fire Protection (CAL Fire) Emergency Command Center in Camino.

SECTION 3-SERVICE STANDARDS

3.1 **Contractor** shall transport each patient in need of or requiring transport to the appropriate hospital as directed by LEMSA policy or online medical control from the Base Hospital, unless such care is refused by the patient and documented as outlined in local policies.

3.2 **Contractor** shall promptly respond with an ambulance to the emergency call, as dispatched from the Dispatch Center, and shall complete that run, unless diverted by the Dispatch Center pursuant to the **JPA's** System Status Management Plan.

3.3 **Contractor** shall notify the Dispatch Center when en route, upon arrival at scene, upon departure from scene, upon arrival at hospital, and upon departure from hospital. **Contractor** shall notify the Dispatch Center when any other status change occurs.

3.4 **Contractor** shall immediately notify the Dispatch Center to be assigned to an incident in any circumstance involving an emergency response at a location not previously dispatched by the Dispatch Center.

3.5 In the event that the **Contractor** is unable to respond to a request for ambulance service, the crew shall immediately notify the Dispatch Center.

3.6 **Contractor** shall notify the Hospital and give a report on patient status, treatment given, and estimated time of arrival. **Contractor** shall communicate current and ongoing patient assessments to the Hospital and collaborate with the Hospital in the provision of care, and follow physician or MICN direction as instructed. If contact with the Hospital is not obtainable, the **Contractor** shall operate under El Dorado County Treatment Protocols.

3.7 **Contractor** shall allow inspections, site visits, or ride-alongs at any time by County EMS Agency staff, and/or **JPA** staff, with reasonable notice, for purposes of Agreement compliance and medical quality assurance.

3.9 The **Contractor** and all personnel who provide service on the ambulance unit shall abide by the policies and operating procedures set forth by the **JPA** to meet the implementation of the System Status Management Plan including system move-up, staffing adjustments, transfers, standbys, and all other activities of the ambulance service.

3.10 **Contractor** personnel shall not request nor receive payment for any Services provided pursuant to this Agreement, nor shall they quote charges to the patient or any other concerned individuals or extend promises for special treatment regarding billable charges.

3.11 The maximum unit hour utilization (UHU) for a 24-hour ambulance transport unit crew shall not exceed 0.30 continuously without **JPA** and County approval. The **JPA** and **Contractor** may review the System Status Management Plan any time the ratio of unit utilization to unit hour production exceeds 0.30 UHU.

SECTION 4-PERSONNEL

4.1 **Contractor** shall maintain a minimum staffing level of not less than one (1) EMT-Basic and one (1) EMT-Paramedic for each in-service ambulance.

4.2 **Contractor** shall ensure that all EMT-Paramedic personnel are licensed by the State of California and accredited with the El Dorado County EMS Agency. **Contractor** shall ensure that all EMT-Basic personnel are certified in the State of California. Personnel whose certification/accreditation has lapsed shall not be allowed to provide pre-hospital care pursuant to this Agreement until they have met all requirements to bring current their certification/accreditation.

4.3 **Contractor** shall ensure compliance with all EMT-Basic and EMT-Paramedic regulations from the State of California Health and Safety Code, Division 2.5, and Title 22, Division 9, and ensure that the County EMS Agency Policies, Procedures and Field Treatment Protocols are followed.

4.4 **Contractor** shall ensure that all personnel are physically and mentally fit to serve in the prehospital care capacity. No personnel shall use intoxicating substances while on duty, nor be under the influence of any such intoxicating substances while on duty.

4.5 In compliance with federal law, the **JPA** and its **Contractors** shall maintain a drug free workplace, including legalized marijuana.

4.6 In the case of a Critical Care Transport (CCT), each CCT ambulance shall be staffed with a minimum of one EMT-Basic and one (1) qualified medical person(s) to provide critical care during transport, as agreed upon by the sending hospital. Each ambulance shall be equipped with appropriate medical equipment and supplies.

4.7 **Contractor** shall ensure that the medical certification and/or accreditation level of all personnel be available on request.

4.8 **Contractor** shall maintain good working relationships with fire agencies; first response agencies; law enforcement; base hospitals; County EMS Agency; and City and County staff. The conduct of personnel must be professional and courteous at all times.

4.9 **Contractor** shall participate in the Department of Motor Vehicle Pull Notice program for regular updates of employees' driver's license status. **Contractor** shall ensure that only employees with no prohibitive restrictions (e.g. suspended license) on their driver's license may operate the **JPA** Ambulance Unit.

4.10 **Contractor** and **Contractor** employees assigned to the **JPA** Ambulance Unit shall comply with all applicable **JPA** policies, operating procedures, and standards.

4.11 The **Contractor** shall remain the employer of the **Contractor** employees operating the JPA Ambulance Unit(s), as such **Contractor** shall negotiate individually with recognized employee organizations for wage and fringe benefits as well as working conditions. **Contractor** shall ensure safe and sanitary living quarters for on-duty personnel.

SECTION 5- EQUAL OPPORTUNITY EMPLOYER

5.1 **Contractor** shall be an equal opportunity employer and shall be committed to an active Equal Employment Opportunity Program (EEOP). It shall be the stated policy of the **Contractor** that all employees and applicants shall receive equal consideration and treatment in employment without regard to race, color, religion, ancestry, national origin, age (over 40) sex, marital status, medical condition, physical handicap, or other protected status.

All recruitment, hiring, placements, transfers and promotions will be on the basis of individual skills, knowledge and abilities, regardless of the above identified categories. All other personnel actions such as compensation, benefits, layoffs, terminations, training, etc., shall also be administered without discrimination. Equal employment opportunity will be promoted through a continual and progressive EEOP. The objective of an EEOP is to ensure nondiscrimination in employment and, wherever possible, to actively recruit and include for consideration for employment minorities, women and the physically handicapped.

SECTION 6-TRAINING & EDUCATION

6.1 **Contractor** shall maintain records of all EMS training, continuing education and skills maintenance as required by the El Dorado County EMS Agency. **Contractor** shall provide to the **JPA** specific records upon request in accordance with **JPA** Policy 2.1.8 Reimbursement for Educational Expenses.

6.2 **Contractor** shall participate in EMS system components that include paramedic, nurse and trainee field observations including ride-a-longs, disaster drills, and continuing education programs.

6.3 **Contractor** shall ensure access to qualified paramedic personnel to be Field Training Officers (FTO's) to instruct and accredit paramedics who are new to the system or who are in an approved paramedic internship program.

6.4 Upon request of the County, **Contractor** may participate in community education programs emphasizing preventative health care utilizing units/personnel that are on duty/in service.

6.5 **Contractor** agrees that EMT-Paramedics and EMT-Basics shall maintain their accreditation and certification or licensure as required by state and local policy.

6.6 **Contractor** agrees to adhere to annual driver's training for employees who operate **JPA** Ambulance Units as defined in **JPA** Policies and Procedures.

SECTION 7- QUALITY ASSURANCE

7.1 **Contractor** shall at a minimum follow the requirements of the **JPA** Continuous Quality Improvement Plan.

7.2 **Contractor** shall participate in the quality improvement/quality assurance activities including, but not limited to, Continuous Quality Improvement Committee (CQIC), Medical Advisory Committee (MAC), Paramedic Advisory Committee (PAC), the **JPA** EMSOC CQI Committee and any working groups or subcommittees thereby appointed by the

Contractor.

7.3 **Contractor** shall cooperate fully in supplying all requested documentation to the **JPA**, the Base Hospital and the County EMS Agency, and shall participate fully in all quality assurance programs mandated by the County.

7.4 **Contractor** shall comply with California Code of Regulations, Title 22 (Social Security), Division 9 (Pre-Hospital Emergency Medical Services), Chapter 10 (Data and Quality Assurance), Article 2.

SECTION 8- AUTOMATIC AID, MASS CASUALTY & DISASTER

8.1 Automatic aid response shall be performed in accordance with approved cover, mutual aid agreements and mutual aid regulations. In the course of rendering Mutual Aid, the **Contractor** shall be exempt from the maximum response time standards criteria. **Contractor** shall advise the Dispatch Center that they are unable to respond to mutual aid requests if such response is in conflict with a response in the Primary Response Area.

8.2 **Contractor** shall cooperate with **JPA** in establishing disaster and multi-casualty incident plans, policies and procedures; and assist in planning and participate in interagency disaster/multi-casualty incident training exercises annually.

8.3 In the event that a disaster within the Primary Response Area, the County or a neighboring County is declared, normal operations shall be suspended, and the **Contractor** shall respond in accordance with the County's disaster plan. **Contractor** shall use best efforts to maintain primary emergency services and may suspend non-emergency services as required.

SECTION 9- STANDBY AND SPECIAL EVENT COVERAGE

9.1 Non-dedicated Standby Ambulance Service

Upon request by law enforcement and/or fire departments, and where available units/staffing exist, the **Contractor** may furnish courtesy stand-by ambulance coverage at emergency incidents involving a potential danger to the personnel of the requesting agency or the general public. Units assigned to stand-by coverage at emergency incidents shall be under the control of the Incident Commander and will only be available for assignment to other duties or calls if released by the Incident Commander. **Contractor** may request the release of such units by communicating with the Incident Commander through the designated dispatch center. Other community service-oriented entities may request non-dedicated standby ambulance coverage for special events from the **Contractor**. The **Contractor** is encouraged to provide such non-dedicated stand-by coverage to events when possible. The **Contractor** shall offer such non-dedicated standby ambulance services at no charge.

9.2 Dedicated Standby Ambulance Service

Community service-oriented entities or commercial enterprises may request dedicated stand-by ambulance coverage for special events from the **Contractor**. The **Contractor** will offer such dedicated standby ambulance services at the rates established by the **JPA**. The **JPA** will execute any necessary contracts for these services with the requester of services. The **JPA** will secure all billing information and bill the responsible parties for such services.

SECTION 10- AMBULANCE SUPPLIES & EQUIPMENT

10.1 The **JPA** will be financially responsible for the ambulance fleet. This financial responsibility includes asset/inventory management such as:

- A. Communications equipment (i.e., radios, tablets, AVL, Cradlepoint)
- B. Vehicle maintenance
- C. Vehicle parts
- D. Vehicle tires
- E. Medical Equipment (i.e. gurneys, powerloads, stair chairs, cardiac monitors, mechanical compression devices)
- F. Medical supplies
- G. Controlled Substances & Controlled Substance Storage
- H. Airgas equipment rental
- I. FasTrak equipment and fines
- J. Fuel
- K. Insurance for medic units

10.2 **Contractor** shall possess and maintain adequate medical supplies in compliance with the El Dorado County EMS Agency, and **JPA** Policies and Procedures Manuals. In addition, **Contractor** agrees to comply with all federal, state, local laws, rules and regulations and **JPA** policies and procedures related to the security and protection of the ambulances, medical supplies, equipment and controlled substances.

10.3 Standards for medical equipment shall be in compliance with the County EMS Agency Policies, Procedures, and Protocols promulgated by the County EMS Agency as required. The County EMS Agency provides Policies, Procedures, and Protocol updates on an ongoing basis on the EMS Agency's website. **Contractor** shall be charged with knowledge of the current Policy & Procedures and updates. The Policy and Procedures shall be updated from time to time as determined necessary by the County EMS Agency.

10.4 Compliance with these medical equipment requirements is not mandated for inactive "reserve" units. Vehicles, equipment and supplies shall be maintained in a clean, sanitary and safe mechanical condition at all times.

10.5 Upon inspection by the County or the **JPA**, any primary or in service reserve ambulance failing to meet these medical equipment requirements shall be immediately removed from service and remain out of service until any deficiency is corrected. At the time when a reserve ambulance unit is used to provide the Services required by this Agreement, the unit shall comply with all equipment requirements as specified in this Agreement.

10.6 **Contractor** shall utilize and maintain two-way communication equipment that is compatible with County approved Dispatch Center, Base Station facilities and all EMS users. Communication capabilities and use of frequencies may be monitored by the **JPA** and the County EMS Agency.

10.7 **Contractor** shall recognize the right of the **JPA** to move issued equipment to another **Contractor** as needed to assure system wide services, as long as such movement does not impede **Contractor's** ability to provide the Services defined in the Master Contract and this Agreement.

10.8 **Contractor** shall not take ownership of the ambulance or any related equipment.

10.9 The **JPA** shall maintain all **JPA** owned ambulances and all other required equipment needed to function as an Advanced Life Support Unit.

SECTION 11- REPORTS & POLICIES

11.1 **Contractor** shall submit reports and data to the **JPA** in a form and manner approved by the **JPA**. The articles hereinafter detail reporting requirements and timetables, which are intended to be mandatory and exemplary but not intended to be all-inclusive. **Contractor** shall be responsible to ensure that all information is provided to the **JPA** in a timely manner as indicated throughout this Agreement.

11.2 **Contractor** personnel shall utilize the El Dorado County "Pre-hospital Care Report" (PCR) (in electronic digital form) for all emergency and non-emergency responses including non-transports.

11.2.1 The Pre-hospital Care Report and billing paperwork shall be submitted to the County according to the time frames established in writing by Ambulance Billing as required by El Dorado County EMS Policy.

11.2.2 Properly completed PCR shall be delivered or electronically available to the County within forty-eight (48) hours of the completion of each call.

11.2.3 **Contractor** personnel shall perform due diligence to obtain and transmit all required billing and patient care information. If circumstances arise which limit the availability of patient information, billing information, and associated information, **Contractor** shall remain responsible to obtain the required information and submit it to the County. **Contractor** personnel shall adhere to the requirements of the El Dorado County EMS Policy for proper reporting and documentation.

11.3 Ambulance Billing shall notify the **JPA** of failure to adequately complete a PCR. Repeated failures to adequately complete the PCR shall be reported to the **JPA**, and the **JPA** shall notify **Contractor** to correct the omission/error situation. **Contractor** shall take the necessary action to correct the omission/error situation. **Contractor** acknowledges and agrees that complete and timely reporting is essential to this Agreement.

11.4 All PCR's shall be completed in accordance with the El Dorado County EMS Policy: "*EMS Documentation Policies and Procedures*".

11.5 For every PCR not delivered within five (5) business days of the required delivery date, as outlined above, **JPA** may fine **Contractor** two hundred fifty dollars (\$250).

11.6 For every PCR that is not accurately completed and turned over to the County within thirty (30) days of the completion of each call, the **JPA** may fine **Contractor** an additional one thousand (\$1,000) dollars.

11.7 **Contractor** shall provide its personnel with Incident Report forms and shall ensure that its personnel understand and utilize such forms. **Contractor** shall notify the **JPA**

within 24-hours of a sentinel event, which includes but is not limited to: injury to patient, crew or public, or high- profile incident. **Contractor** may also provide notification and Incident Forms to the El Dorado County EMS Agency.

11.8 **Contractor** shall document any and all incidents of unusual activities or occurrences that impacted or had an effect on the normal delivery of Services. Events that an attending Paramedic or the **Contractor** feel should be documented but are not appropriate to include on the PCR should be included on the Incident Report. Such activities may include but are not limited to: acts of violence against personnel, combative patients, patient care concerns, inter-agency conflicts, medical equipment failures, obstacles to responses including chronic adverse road conditions, and radio, dispatch, or communication failures. Any other unusual activities that have the potential of affecting patient care shall be documented in established EMSA forms and sent to the **JPA** by the next business day.

11.9 **Contractor** shall document vehicle failure above and beyond usual scheduled maintenance and repairs and ambulance vehicle accidents that could potentially have a detrimental effect on patient care issues. Vehicle failure and ambulance accident reports shall be sent to the **JPA** within 24 hours of the occurrence.

11.10 For each response that exceeds the applicable Response Time Standard, the Contractor shall document the Response Time Exception within the electronic patient care reporting (ePCR) system at the time of report completion. The selected reason must be accurate, specific, and supported by verifiable documentation within the ePCR narrative, or associated data fields to allow determination of exception validity. The ePCR system shall serve as the official record of Response Time Exceptions.

11.11 **Contractor** shall be responsible to comply with all operational policies and standards currently articulated in this Agreement; the **JPA's** Policy and Procedure Manual; the Health and Safety Code, Division 2.5; California Code of Regulations, Title 22, Division 9; and policies and procedures promulgated by the California Emergency Medical Services Authority and by the El Dorado County Emergency Medical Services Agency.

11.12 The **Contractor** will provide Services to **JPA** and in conjunction with the provision of such Services, certain Protected Health Information ("PHI") may be made available to **Contractor** for the purposes of carrying out its obligations. **Contractor** agrees to comply with all terms and conditions of Appendix A, HIPAA Business Associate Agreement, attached hereto and made by reference a part hereof, regarding the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the regulations promulgated thereunder.

In as much as an exchange of Protected Health Information (PHI) will occur between **JPA** and **Contractor**, **Contractor** agrees to faithfully distribute to patient the El Dorado County Notice of Privacy Practices, to be supplied by **JPA**, before the first delivery of service for all non-emergency transfers and dry runs with patient contact, where services were provided to patient. All Notices of Privacy Practices for emergency transfers will be mailed by El Dorado County Ambulance Billing as soon as practical following the provision of services.

11.13 **Contractor** shall comply with all applicable **JPA** policies, operating procedures, and standards.

11.14 **JPA** shall maintain an equipment inventory list and conduct an annual inventory of all fixed assets of **JPA** in the possession of the **Contractor**. The list shall be verified as accurate by the **Contractor**.

SECTION 12- COMPETITION

Contractor, and its principals are prohibited from engaging in any enterprise that effectively results in competition for emergency and non-emergency ambulance services of any kind within the Primary Response Area as described in this Agreement.

SECTION 13- BILLING FOR SERVICES

Parties receiving non-emergency and/or emergency medical transport services from **Contractor** shall be billed by County Ambulance Billing for said services. Ambulance personnel shall not request nor receive payment for any Services provided pursuant to this Agreement, nor shall they quote charges to the patient or any other concerned individuals or extend promises for special treatment regarding billable charges. **JPA** shall provide ambulance billing rate forms to ambulance personnel, and personnel may make these forms available to individuals upon request.

SECTION 14- COMPENSATION

14.1 Compensation shall be the **JPA** Board of Directors approved budget amounts as outlined in Appendix B. Appendix B shall be reviewed and considered for amendment on an annual basis. Any adjustment in the compensation shall be governed by Section 15 of this Agreement and be within the total amount paid under the Master Contract.

14.2 **Contractor** shall maintain fiscal records necessary and prudent to meet the standards for accounting practices in use by the County, County Service Area 7 and the **JPA**.

14.3 The **JPA** will reimburse other contractor's for any use of their personnel, on a regular basis, in order to provide coverage of back-up units, special details or assignments. Such reimbursement to be at the actual cost of such Services to the other members of the **JPA**.

14.4 **Contractor** shall not assume liability for the payment of salary, wages or other compensation to officers, agents or employees of the other contractors or parties performing service under the Master Contract, or any liability other than that provided in this Agreement.

14.5 **Contractor** shall not be responsible for benefits, wages, seniority, or other employee rights granted by any other contractors or parties performing services under the Master Contract to its employees if or when such other contractors or parties performing services under the Master Contract are assigned to the **Contractor** in the performance of Services and functions pursuant to this agreement.

14.6 **Contractor** shall not be liable for compensation to or indemnification of other contractors or parties performing service under the Master Contract for injury or sickness

arising out of the performance of this Agreement.

14.7 The **JPA** shall provide dispatch services for ambulances, as defined in the Master Contract.

14.8 The **JPA** shall not be responsible for benefits, wages, seniority, workers' compensation, or other employee rights granted by law or by contract to **Contractor's** employees.

SECTION 15- CHANGES

15.1 This Agreement may be amended by mutual consent of the parties hereto. Said amendments shall become effective only when in writing and approved by the duly authorized Boards and fully executed by duly authorized officers of the parties hereto.

15.2 This Agreement may be terminated by either Party, upon receipt of written notice, with at least a 90-calendar day advance notice.

15.3 The **JPA** may deny, suspend or revoke this Agreement for failure of the **Contractor** to comply with this Agreement, the El Dorado County Emergency Medical Service and Medical Transportation Ordinance; or applicable policies, procedures and regulations.

SECTION 16- INDEPENDENT CONTRACTOR

16.1 In performance of the Services herein provided for, **Contractor** shall be, and is, an independent contractor, and is not an agent or employee of **JPA**.

16.2 Pursuant to this Agreement, it is acknowledged and agreed that the **JPA** and **Contractor** are both legally separate entities. No other special relationship will arise from this Agreement except as so stated.

16.3 **Contractor** is, and shall be at all times, deemed independent and shall be wholly responsible for the manner in which it performs Services required by terms of this Agreement. **Contractor** exclusively assumes responsibility for acts of its employees, associates, and subcontractors, if any are authorized herein, as they relate to Services to be provided under this Agreement during the course and scope of their employment.

16.3.1 **Contractor** shall be responsible for performing the work under this Agreement in a safe, professional, skillful and workmanlike manner and shall be liable for its own negligence and negligent acts of its employees. **JPA** shall not be charged with responsibility of preventing risk to the **Contractor** or its employees.

16.3.2 **JPA** engages **Contractor** for **Contractor's** unique qualifications and skills as well as those of **Contractor's** personnel. **Contractor** shall not subcontract, delegate or assign Services to be provided, in whole or in part, to any other person or entity without prior written consent of **JPA**.

16.4 **Contractor** is the sole employer of **Contractor's** employees. **JPA** has no right to direct, control, schedule, or supervise **Contractor's** employees, nor does the **JPA** have the right to hire or fire **Contractor's** employees or set their compensation. **JPA** shall not

be liable for amounts owed by **Contractor** as a result of its employment relationship with its employees, such as wages, benefits, pension contributions, or workers' compensation.

SECTION 17- NON-DISCRIMINATION, BENEFITS, & FACILITIES

17.1 **Contractor** certifies under the laws of the State of California that **Contractor** shall not unlawfully discriminate in the provision of services because of race, color, creed, national origin, sex, age, or physical or mental disability as provided by State and federal law and in accordance with Title VI of the Civil Rights Act of 1964 [42 USC 2000(d)]; Age Discrimination Act of 1975 (42 USC 6101); Rehabilitation Act of 1973 (29 USC 794); Education Amendments of 1972 (20 USC 1681); Americans with Disabilities Act of 1990 (42 USC 12132); Title 45, Code of Federal Regulations, Part 84; provisions of the Fair Employment and Housing Act (Government Code Section 12900 et seq.); and regulations promulgated thereunder (Title 2, CCR, Section 7285.0 et seq.); Title 2, Division 3, Part 1, Chapter 1, Article 9.5 of the California Government Code, commencing with Section 11135; and Title 9, Division 4, Chapter 6 of the California Code of Regulations, commencing with Section 10800.

17.2 For the purpose of this Agreement, discriminations on the basis of race, color, creed, national origin, sex, age, physical or mental disability, or other protected characteristic include, but are not limited to, the following: denying a participant any service or providing a benefit to a participant which is different, or is provided in a different manner or at a different time from that provided to other participants under this Agreement; subjecting a participant to segregation or separate treatment in any matter related to the receipt of any service; restricting a participant in any way in the enjoyment of any advantage or privilege enjoyed by others receiving any service or benefit; and/or treating a participant differently from others in determining whether the participant satisfied any admission, enrollment, eligibility, membership or other requirement or condition which individuals must meet in order to be provided any service or benefit.

SECTION 18- INDEMNITY

To the fullest extent allowed by law, JPA shall defend, indemnify, and hold the other Party and harmless against and from any and all third party claims, suits, losses, damages and liability for damages of every name, kind and description, including attorney's fees and costs, arising out of or related to the Services or this Agreement, except to the extent caused by such Contractor Party's gross negligence, or willful misconduct.

Notwithstanding anything to the contrary, the JPA's indemnity obligations are independent of and shall not be limited by any insurance or coverage maintained or provided under this Agreement. The JPA shall cause any available insurance or JPA coverage to respond to claims. Any amounts actually paid by such insurance or coverage shall be applied to satisfy the JPA's obligations under this Section, but shall not limit or extinguish obligations. The JPA remains responsible for all amounts not paid by such coverage, including deductibles, self insured retentions, excluded claims, denied or disputed coverage, and amounts in excess of applicable limits.

Each Party waives, and shall cause its insurers to waive, rights of subrogation against the other Party and its officers, officials, employees, and agents, to the extent of insurance proceeds actually paid or payable. This Section 18 survives termination of the Agreement.

SECTION 19- INTEREST OF PUBLIC OFFICIAL

Except for their duties to the **JPA** Board, no official or employee of **Contractor** who exercises any functions or responsibilities in review or approval of Services to be provided by **Contractor** under this Agreement shall participate in or attempt to influence any decision relating to this Agreement which affects his/her personal interest or interest of any corporation, partnership, or association in which he/she is directly or indirectly interested; nor shall any such official or employee of the **JPA** have any interest, direct or indirect, in this Agreement or the proceeds thereof.

SECTION 20- INTEREST OF CONTRACTOR

Contractor covenants that **Contractor** presently has no personal interest or financial interest and shall not acquire same in any manner or degree in either: 1) any other agreement or contract connected with or directly affected by the Services to be performed by this Agreement; or, 2) any other entities connected with or directly affected by the Services to be performed by this Agreement.

SECTION 21- VENUE

Any dispute resolution action arising out of this Agreement, including, but not limited to, litigation, mediation, or arbitration, shall be brought in El Dorado County, California, and shall be resolved in accordance with the laws of the State of California. **Contractor** waives any removal rights it might have under Code of Civil Procedure Section 394.

SECTION 22- ADMINISTRATION

22.1 All notices to be given by the parties hereto shall be in writing and sent postage prepaid by registered mail. Notices to **Contractor** shall be addressed as follows, or to such other location as either party directs:

JPA

480 Locust Road
Diamond Springs, CA 95619
530-642-0622
Attn: Executive Director

EL DORADO COUNTY FIRE PROTECTION DISTRICT

501 Pleasant Valley Rd.
Diamond Springs, CA 95619
530-644-9630
Attn: Fire Chief

22.2 The **JPA** Officer or employee responsible for administering this Agreement is the Executive Director, or successor.

SECTION 23- DISPUTES

Should any disputes arise between and/or among the **Contractor**, other Member Agencies, the **JPA** or the County EMS Agency, all parties will have the right to bring such disputes to the **JPA** Board of Directors, as provided by the Master Contract.

SECTION 24- FORCE MAJEURE

24.1 If any Party hereto is rendered unable, wholly or in part, by Force Majeure to carry out its obligations under this agreement, that Party shall give to the other parties hereto prompt written notice of the Force Majeure with reasonable full particulars concerning it.

24.2 Thereupon, the obligations of the Party giving the notice, so far as they are affected by the Force Majeure, shall be suspended during, but no longer than the continuance of,

the Force Majeure, except for a reasonable time thereafter required to resume performance.

24.3 During any period in which any Party hereto is excused from performance by reason of the occurrence of an event of Force Majeure, the Party so excused shall promptly, diligently, and in good faith take all reasonable action required in order for it to be able to commence or resume performance of its obligations under the agreement.

24.4 Without limiting the generality of the foregoing, the Party so excused from performance shall, during any such period of Force Majeure, take all actions reasonably necessary to terminate any temporary restraining orders or preliminary or permanent injunctions to enable it to so commence or resume performance of its obligations under the agreement

24.5 The Party whose performance is excused due to the occurrence of an event of Force Majeure shall, during such period, keep the other parties notified of all such actions required in order for it to be able to commence or resume performance of its obligations under the agreement.

24.6 Force Majeure is defined as an act of God, act of public enemy, war and other causes not reasonably within the control of any parties hereto.

SECTION 25- AUTHORITY TO BIND

The parties to this Agreement represent that the undersigned individuals executing this Agreement on their respective behalf are fully authorized to do so by law or other appropriate instrument and to bind upon said parties to the obligations set forth herein.

SECTION 26-SEVERABILITY

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall continue in full force and effect without being impaired or invalidated in any way.

SECTION 27-TERM

This agreement shall become effective on July 1, 2026, and will remain in effect until the termination of the Master Contract

SECTION 28-PRIOR AGREEMENTS SUPERSEDED

This document and the documents referred to herein or exhibits hereto are the entire Agreement between the parties, and they supersede all prior written or oral agreements or understandings in connection with the same subject matter. Each Party acknowledges that in entering into this Agreement it does not rely on any statement, representation, or warranty other than those expressly set out in this Agreement.

In witness whereof, the Parties hereto have executed this Agreement the day and year first below written.

Date: _____

Cristy Jorgensen, Executive Director
El Dorado County Emergency Services Authority

Date: _____

AGENCY REPRESENTATIVE
EL DORADO COUNTY FIRE PROTECTION
DISTRICT

Appendix A

HIPAA Business Associate Agreement Amendment

EL DORADO COUNTY EMERGENCY SERVICES AUTHORITY AND EL DORADO COUNTY FIRE PROTECTION DISTRICT

This HIPAA Business Associate Agreement Amendment (“Amendment”) entered into by the El Dorado County Emergency Services Authority (hereinafter referred to as “the **JPA**”) and the EL DORADO COUNTY FIRE PROTECTION DISTRICT (hereinafter referred to as “**Business Associate**”) supplements and is made part of the Business Associate Advanced Life Support Ambulance Agreement. (“Underlying Agreement”) as of the date of approval by the parties (the “Effective Date”).

RECITALS

WHEREAS, **JPA** and the **Business Associate** entered into the Underlying Agreement pursuant to which the **Business Associate** provides Services to **JPA**, and in conjunction with the provision of such Services, certain Protected Health Information (“PHI”) and Electronic Protected Health Information (“EPHI”) may be made available to the **Business Associate** for the purposes of carrying out its obligations under the Underlying Agreement;

WHEREAS, the provisions of the Health Insurance Portability and Accountability Act, Pub. L. No. 104-161 of 1996 (“HIPAA”), more specifically the regulations found at Title 45, CFR, Parts 160 and 164 (the “Privacy Rule”), as may be amended from time to time, which are applicable to the protection of any disclosure of PHI pursuant to the Underlying Agreement; and comply with the HITECH (the Health Information Technology for Economic and Clinical Health Act of 2009) and the regulations thereunder (including 45 C.F.R. Sections 164.308, 164.310, 164.312 and 164.316), that apply to a business associate of a covered entity in the same manner that such sections apply to the covered entity.

WHEREAS, County of El Dorado (County) is a Covered Entity, as defined in the Privacy Rule and Security Rule;

WHEREAS, the **JPA** and its sub-contracting agency that is a recipient of PHI is a **Business Associate** as defined in the Privacy and Security Rule;

WHEREAS, the parties agree that any disclosure or use of PHI be in compliance with the Privacy and Security Rule or other applicable law; and

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the Parties agree as follows:

1. Definitions. Unless otherwise provided in this Amendment, capitalized terms

shall have the same meanings as set forth in the Privacy and Security Rule, as may be amended from time to time.

2. Scope of Use and Disclosure by the **Business Associate** of County Disclosed PHI.

- A. The **Business Associate** shall be permitted to use PHI disclosed to it:
- (1) on behalf of the **JPA**, or to provide Services to the **JPA** for the purposes contained herein, if such use or disclosure would not violate the Privacy Rule if done by the **JPA**, or the minimum necessary policies and procedures of the **JPA** and County.
 - (2) As necessary to perform any and all of its obligations under the Underlying Agreement.
- B. Unless otherwise limited herein, in addition to any other uses and/or disclosures permitted or authorized by this Amendment or required by law, the **Business Associate** may:
- (1) Use the PHI in its possession for its proper management and administration and to fulfill any legal obligations.
 - (2) Disclose the PHI in its possession to a third party for the purpose of the **Business Associate's** proper management and administration or to fulfill any legal responsibilities of the **Business Associate**. The **Business Associate** may disclose PHI as necessary for the **Business Associate's** operations only if:
 - (a) The disclosure is required by law; or
 - (b) The **Business Associate** obtains a written **Business Associate** agreement from any person or organization to which the **Business Associate** will disclose such PHI that the person or organization:
 - i. will comply with all applicable HIPAA-HITECH laws;
 - ii. will hold such PHI in confidence and use or further disclose it only for the purpose for which the **JPA** disclosed it to the third party, or as required by law;
 - iii. will notify the **JPA** of any instances of which it becomes aware in which the confidentiality of the information has been breached.
 - (3) Aggregate the PHI and/or aggregate the PHI with that of other data for the purpose of providing **JPA** and County with data analyses related to the Underlying Agreement, or any other purpose, financial or otherwise, as requested by **JPA** and the County.
 - (4) Not disclose PHI without first notifying and receiving approval from the **JPA** and/or County.
- C. The **Business Associate** agrees that it will neither use nor disclose PHI it receives from any other business associate, except as permitted or

required by this Amendment, or as required by law, or as otherwise permitted by law.

3. Obligations of the **Business Associate**. In connection with its use of PHI disclosed to the **Business Associate**, the **Business Associate** agrees to:
 - A. Use or disclose PHI only as permitted or required by this Amendment or as required by law.
 - B. Use reasonable and appropriate safeguards to prevent use or disclosure of PHI other than as provided for by this Amendment and applicable laws.
 - C. To the extent practical, mitigate any harmful effect that is known to the **Business Associate** of a use or disclosure of PHI by the **Business Associate** in violation of this Amendment and applicable laws.
 - D. Report to **JPA** any use or disclosure of PHI not provided for by this Amendment of which the **Business Associate** becomes aware.
 - E. Require sub-contractors or agents to whom the **Business Associate** provides PHI to agree and sign a **Business Associate** agreement.
 - F. Use appropriate administrative, technical and physical safeguards to prevent inappropriate use or disclosure of PHI created or received.
 - G. Obtain and maintain knowledge of the applicable laws and regulations related to HIPAA and HITECH, as may be amended from time to time.
 - H. **Business Associate** will notify said Party in writing within sixty (60) days where PHI may have been intentionally, and/or inadvertently disclosed and if such disclosure has been secured.
 - I. **Business Associate** and their personnel acknowledge that all collected PHI needs to be secured at all times.
4. PHI Access, Amendment and Disclosure Accounting.
The **Business Associate** agrees to:
 - A. Provide access, at the request of **JPA**, within five (5) days, to PHI in a Designated Record Set, to the **JPA**, or to an Individual as directed by the **JPA**.
 - B. To make any amendment(s) to PHI in a Designated Record Set that the **JPA** directs or agrees to at the request of **JPA** or an Individual within sixty (60) days of the request of **JPA**.
 - C. To assist the **JPA** in meeting its disclosure accounting under HIPAA:
 - (1) The **Business Associate** agrees to document such disclosures of PHI and information related to such disclosures as would be required for the **JPA** to respond to a request by an Individual for an accounting of disclosures of PHI.
 - (2) The **Business Associate** agrees to provide to **JPA** or an

Individual, within sixty (60) days, information collected in accordance with this section to permit the **JPA** to respond to a request by an Individual for an accounting of disclosures of PHI.

(3) The **Business Associate** shall have available for the **JPA** the information required by this section for the six (6) years preceding the **JPA's** request for information.

D. Make available to the **JPA**, the **Business Associate's** internal practices, books and records relating to the use of and disclosure of PHI for purposes of determining the **Business Associate's** compliance with the Privacy Rule, subject to any applicable legal restrictions.

E. Within thirty (30) days of receiving a written request from **JPA**, make available any and all information necessary for **JPA** to make an accounting of disclosures of **JPA** PHI by the **Business Associate**.

F. Within thirty (30) days of receiving a written request from **JPA**, incorporate any amendments or corrections to the PHI in accordance with the Privacy Rule in the event that the PHI in the **Business Associate's** possession constitutes a Designated Record Set.

G. Not make any disclosure of PHI that **JPA** would be prohibited from making.

5. Obligations of **JPA**.

A. **JPA** agrees that it will make its best effort to promptly notify the **Business Associate** in writing of any restrictions on the use and disclosure of PHI agreed to by **JPA** that may affect the **Business Associate's** ability to perform its obligations under the Underlying Agreement, or this Amendment.

B. **JPA** agrees that it will make its best effort to promptly notify the **Business Associate** in writing of any changes in, or revocation of, permission by any Individual to use or disclose PHI, if such changes or revocation may affect the **Business Associate's** ability to perform its obligations under the Underlying Agreement, of this Amendment.

C. **JPA** agrees that it will make its best effort to promptly notify the **Business Associate** in writing of any known limitation(s) in its notice of privacy practices to the extent that such limitation may affect the **Business Associate's** use of disclosure of PHI.

D. **JPA** shall not request the **Business Associate** to use or disclose PHI in any manner that would not be permissible under the Privacy Rule if done by **JPA**, except as may be expressly permitted by the Privacy Rule.

E. **JPA** will obtain any authorizations necessary for the use or disclosure of PHI, so that the **Business Associate** can perform its obligations under this Amendment and/or the Underlying Agreement.

6. Terms and Termination.

This Amendment shall commence upon the Effective Date and terminate upon the termination of the Underlying Agreement, as provided therein. Upon termination of this Agreement for any reason, the **Business Associate**, with respect to protected health information received from the County or **JPA** or created, maintained, or received by the **Business Associate** on their behalf, shall:

- A. Retain only that protected health information which is necessary for the **Business Associate** to continue its proper management and administration or to carry out its legal responsibilities;
- B. Return or destroy the remaining protected health information that the **Business Associate** still maintains in any form;
- C. Continue to use appropriate safeguards and comply with Subpart C of 45 CFR part 164 with respect to electronic protected health information to prevent use or disclosure of the protected health information, other than as provided for in this Section, for as long as the **Business Associate** retains the protected health information;
- D. Not use or disclose the protected health information retained by the **Business Associate** when it is no longer needed by the **Business Associate** for its proper management and administration or to carry out its legal responsibilities.

7. Indemnity.

The **Business Associate** shall indemnify and hold harmless (1) the County and all Agencies, Districts, Special Districts and Departments of the County (2) the **JPA**, and (3) the County's and **JPA's** respective directors, officers, Board of Supervisors, elected and appointed officials, employees, agents and representatives (collectively, the "indemnified parties") from any liability whatsoever, based or asserted upon any services of the **Business Associate**, its officers, employees, subcontractors, agents or representatives arising out of or in any way relating to this Amendment, including but not limited to property damage, bodily injury, or death or any other element of any kind or nature whatsoever including fines, penalties or any other costs and resulting from any reason whatsoever arising from the performance of the **Business Associate**, its officers, agents, employees, subcontractors, agents or representatives from this Amendment. The **Business Associate** shall defend, at its sole expense, all costs and fees including but not limited to attorney fees, cost of investigation, defense and settlements or awards of all indemnified parties in any claim or action based upon such alleged acts or omissions.

With respect to any action or claim subject to indemnification herein by the **Business Associate**, the **Business Associate** shall, at their sole cost, have the right to use counsel of their choice and shall have the right to adjust, settle, or compromise any such action or claim without the prior consent of the indemnified parties; provided, however, that any such adjustment, settlement or compromise in no manner whatsoever limits or circumscribes the **Business Associate's** indemnification to the indemnified parties as set forth herein. The **Business**

Associate's obligation to defend, indemnify and hold harmless the indemnified parties shall be subject to the indemnified parties having given the **Business Associate** written notice within a reasonable period of time of the claim or of the commencement of the related action, as the case may be, and information and reasonable assistance, at the **Business Associate's** expense, for the defense or settlement thereof. The **Business Associate's** obligation hereunder shall be satisfied when the **Business Associate** has provided to the indemnified parties the appropriate form of dismissal relieving **JPA** from any liability for the action or claim involved.

The specified insurance limits required in the Underlying Agreement of this Amendment shall in no way limit or circumscribe the **Business Associate's** obligations to indemnify and hold harmless the indemnified parties herein from third party claims arising from the issues of this Amendment.

In the event there is conflict between this clause and California Civil Code Section 2782, this clause shall be interpreted to comply with Civil Code 2782. Such interpretation shall not relieve the **Business Associate** from indemnifying the indemnified parties to the fullest extent allowed by law.

In the event there is a conflict between this indemnification clause and an indemnification clause contained in the Underlying Agreement of this Amendment, this indemnification shall only apply to the subject issues included within this Amendment.

8. Amendment. The parties agree to take such action as is necessary to amend this Amendment from time to time as is necessary for **JPA** to comply with the Privacy Rule and HIPAA generally.
9. Survival. The respective rights and obligations of this Amendment shall survive the termination or expiration of this Amendment.
10. Regulatory References. A reference in this Amendment to a section in the Privacy Rule means the section as in effect or as amended.
11. Conflicts. Any ambiguity in this Amendment and the Underlying Agreement shall be resolved to permit County to comply with the Privacy Rule and HIPAA generally.
12. Except as herein amended, all other parts and sections of this Agreement with the **Business Associate**, shall remain unchanged and in full force and effect.

Appendix B

COMPENSATION FOR SERVICES

EL DORADO COUNTY EMERGENCY SERVICES AUTHORITY AND EL DORADO COUNTY FIRE PROTECTION DISTRICT

1. The **Contractor** acknowledges and agrees 1) that the **JPA**'s Master Contract with the County is funded from three specific funding sources: CSA No. 7 Property Tax, CSA No. 7 Special Tax, and Ambulance Billing revenue; 2) all of these funding sources are limited and fluctuate from year to year; 3) there are three primary categories of on-going expenditure that must be sustained by CSA No. 7 funding: CSA No. 7 administration activities performed by the County, **JPA** ambulance services and ambulance billing/collection services; and, 4) the Master Contract is primarily a fixed price Agreement with annual adjustments plus standby revenue. The **JPA** and **Contractor** agree that the County shall not fund compensation from any other funds or revenues, including but not limited to the County's General Fund.

2. For the initial term of the Master Contract, the fixed price is as follows:

	July 1, 2025 – June 30, 2026	July 1, 2026 – June 30, 2027	July 1, 2027 – June 30, 2028	July 1, 2028 – June 30, 2029	July 1, 2029 – June 30, 2030
Base Quarterly Amount	\$4,272,449.57	\$4,357,712.02	\$4,442,559.69	\$4,693,471.92	\$4,960,567.28
Capital Asset	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Total Annual Amount	\$17,589,798.28	\$17,930,848.07	\$18,270,238.76	\$19,273,887.68	\$20,342,269.12

3. The **Contractor** shall invoice the **JPA** at least quarterly on actual costs expended (i.e., payments made) with amounts not to exceed those listed in the chart below.

Class 30 Expenses		
Employee Salary & Benefits	Maximum Allowance: \$1,300,000 per medic unit	Compensation will be at actual cost of the previous month's Employee Salary & Benefit cost.
Class 40 Expenses		
Object Code 4022: Uniforms	Maximum Allowance: \$8,778 per medic unit	Compensated at actual cost. Specific to employees assigned or rostered to the JPA ambulance.
Object Code 4300: Professional Services	Maximum Allowance: \$10,000 per medic unit.	Compensated at actual cost. Specific to employees assigned to the JPA ambulance. Eligible expenses include those identified in JPA Policy 2.2.9 Transport Agency Administrative Fee and Misc. Professional Expenses.
Object Code 4304: Agency Admin	10% of actual Class 30 expenses excluding "Other"	Compensated quarterly based on actual Class 30 expenses, excluding "Other Compensation" costs.

	Compensation” Costs. Maximum Allowance: \$110,000 per medic unit.	“Other Compensation” is any amount reported under Object/Budget Code 3004: Other Compensation
Object Code 4440: Rental/Lease Buildings	\$24,000per medic unit	Compensated annually in January <i>*Payable to the Fire District where the medic unit is physically based.</i>
Object 4609: Staff Development	Maximum Allowance: \$8,778 per medic unit	Compensated at actual cost. Specific to employees assigned or rostered to the JPA Ambulance.
Object 4700: Utilities	\$12,000per medic unit	Compensated annually in January <i>*Payable to the Fire District where the medic unit is physically based.</i>

4. Invoices submitted for reimbursement must be accompanied with supporting documentation of payment and the basis for such payment, including receipts, invoices, personnel rosters and referenced line items and are subject to the review and approval of the **JPA** Executive Director or designee.

5. The **Contractor** agrees to submit a preliminary fiscal year budget to the **JPA** on an annual basis., which will be reviewed by the **JPA** Finance Committee.

6. At any time during the Agreement, in the event that significant circumstances beyond the reasonable control of the **JPA** or **Contractor**, dramatically increase the **Contractor's** expenses or decrease **JPA** revenues, either the **JPA** or the **Contractor** may request to meet and confer regarding the terms of this Agreement.

7. After the close of each Fiscal Year covered by this Agreement, Section 3 of this Exhibit B shall be reviewed and considered for amendment on an annual basis. Any adjustment in the compensation shall be governed by Section 15 of this Agreement and be within the total amount paid under the Master Contract.,

8. **Contractor** may submit to the **JPA** a chart of all unused leave balances accrued during FY 25/26 for each employee while that employee was assigned full-time to a **JPA** ambulance. The chart should not include those hours that are included in an annual cash-out per the **Contractor's** bargaining agreement.

The chart submitted by the **Contractor** shall be accompanied by appropriate documentation of the calculation of employee(s) annual leave accrual and associated unused balance including hours and rate of pay.

The **JPA** shall record all such unused leave balances as accrued liabilities to the **Contractor**, to be reimbursed by the **JPA** as such time that (a) the respective **Contractor** employee is no longer assigned full time to a **JPA** Ambulance, or (b) this contract terminates because the **JPA** is no longer obligated under the Master Contract (or subsequent contract) with the County of El Dorado for Prehospital Advanced Life Support, Ambulance and Dispatch Services.

Such request must be made at the next regularly scheduled **JPA** Board of Directors

meeting and is subject to available funds within the remaining balance of Class 30 Employee Salary & Benefits (Object Code 4324) in the **JPA** budget.

13. Any request for additional funds above and beyond those specifically defined in this agreement under Appendix B, Item #2, are subject to the review and approval of the **JPA** Board of Directors.

Appendix C

INSURANCE

1. Insurance to be Maintained by the JPA.

The **JPA** shall procure and maintain the following insurance coverages, or equivalent coverage through a self insurance or risk pooling program, during the term of the Agreement JPA shall provide **PRIMARY** and non-contributory insurance coverage and funding for the following contractually obligated insurance provisions. Such coverage shall apply on a primary basis and shall not seek contribution from any insurance maintained by Contractor, except with respect to Worker's Compensation and Employer's Liability insurance:

- a. **Worker's Compensation Insurance:** with statutory limits, as required by the laws of any and all states in which **JPA's** employees are located and; **Employer's Liability Insurance** on an "occurrence" basis with a limit of not less than \$1,000,000 for JPA employees. Nothing in this Agreement is intended to waive or limit the exclusive remedy provisions of California workers compensation law.
- b. **Commercial General Liability Insurance:** at least as broad as ISO Form CG 00 01, covering premises and operations and including but not limited to, owners and **JPA's** protective, product and completed operations, personal and advertising injury and contractual liability coverage with a minimum per occurrence limit of \$3,000,000 covering bodily injury and property damage; General Aggregate limit of \$5,000,000; Products and Completed Operations Aggregate limit of \$2,000,000 and Personal & Advertising Injury limit of \$2,000,000, written on an occurrence form. If **JPA's** general liability limits fail to meet the limits required above **JPA** may carry excess or umbrella liability insurance providing excess coverage at least as broad as the underlying coverage for general liability with a limit equal to or above the amount stated above on a per occurrence and aggregate basis.
- c. **Automobile Liability Insurance:** at least as broad as ISO Form CA 00 01 with Code 1 (any auto, including ambulances, fire engines and other emergency services mobile equipment). Coverage shall include all owned, non-owned, and hired automobiles with a minimum combined single limit of \$5,000,000 per occurrence for bodily injury and property damage liability.
- d. **Professional Liability Insurance:** covering liability imposed by law or contract arising out of an error, omission or negligent act in the performance, or lack thereof, of JPA's professional services and bodily injury or death resulting therefrom, with a limit of not less than \$6,000,000 per claim and in the aggregate.
- e. **Umbrella or Excess Policy:** **JPA** may use Umbrella or Excess Liability Policies to satisfy the liability limits required under this Agreement, provided that such policies are written on a true "following form" or broader coverage basis.
The Parties intend that the insurance maintained by the JPA shall respond on a primary and non-contributory basis to claims arising out of the Services, and Contractor's insurance shall apply only after exhaustion of such JPA coverage.

2. Insurance to be Maintained by the Contractor.

The Contractor shall procure and maintain the following insurance coverages or equivalent coverage through a self insurance or risk pooling program, during the term

of this Agreement.

- a. The **Contractor** shall provide the **PRIMARY** insurance coverage for the following
 - i. **Worker's Compensation Insurance:** with statutory limits, as required by the laws of any and all states in which Contractor's employees are located and;
Employer's Liability Insurance on an "occurrence" basis with a limit of not less than \$1,000,000 for Contractor's employees. Nothing in this Agreement is intended to waive or limit the exclusive remedy provisions of California worker's compensation law.
- b. The Contractor shall provide the EXCESS insurance coverage for the following
 - i. **Commercial General Liability Insurance:** at least as broad as ISO Form CG 00 01, covering premises and operations including products and completed operations, personal and advertising injury and contractual liability coverage with a minimum per occurrence limit of \$3,000,000 covering bodily injury and property damage; General Aggregate limit of \$5,000,000; Products and Completed Operations Aggregate limit of \$2,000,000 and Personal & Advertising Injury limit of \$2,000,000, written on an occurrence form. If Contractor's general liability limits fail to meet the limits required above Contractor may carry excess or umbrella liability insurance providing excess coverage at least as broad as the underlying coverage for general liability with a limit equal to or above the amount stated above on a per occurrence and aggregate basis.
 - ii. **Automobile Liability Insurance:** at least as broad as ISO Form CA 00 01 with Code 1 (any auto, including ambulances, fire engines and other emergency services mobile equipment). Coverage shall include all owned, non-owned, and hired automobiles with a minimum combined single limit of \$5,000,000 per occurrence for bodily injury and property damage liability.
 - iii. **Professional Liability Insurance:** covering liability imposed by law or contract arising out of an error, omission or negligent act in the performance, or lack thereof, of Contractor's professional services and bodily injury or death resulting there from, with a limit of not less than 6,000,000 per claim and in the aggregate. Professional liability insurance shall apply only to the Contractor's own professional services and shall not be construed to insure the professional acts or omissions of any other Party.
 - iv. **Umbrella or Excess Policy:** Contractor may use Umbrella or Excess Policies to provide the liability limits as required in this agreement, provided such policies are written on a true "following form" or broader coverage basis. Such umbrella or excess coverage shall be excess to the Contractor's applicable primary insurance.
- c. Contractor's insurance for Commercial General Liability, Automobile Liability, Professional Liability, and Umbrella or Excess Liability shall be excess to and shall not contribute with the insurance maintained by the JPA for claims arising out of or relating to the Services.

3. Evidence of Insurance.

Each Party shall furnish to the other Party, upon execution of this Agreement and upon a reasonable request thereafter, certificates evidencing that the insurance required to be maintained by such Party under this Appendix is in effect. Such insurance shall be issued by insurers or risk pooling programs acceptable to the receiving party. Certificates of insurance shall reflect any additional insured status or other policy level requirements expressly required by this Agreement. Each party shall use commercially reasonable efforts to maintain the insurance required under this Appendix in effect for the duration of this Agreement and shall provide updated certificates of insurance upon renewal, replacement, or material modification of coverage. Failure by either party to maintain the insurance required under this Appendix shall constitute a material breach of this Agreement, subject to any applicable notice and cure provisions. Certificates of insurance shall state that coverage may not be canceled or materially reduced except in accordance with the terms of the applicable policy. Any notice of cancellation or nonrenewal shall be provided to the extent commercially available. Upon reasonable request, a party shall provide copies of applicable policy endorsements evidencing any coverage terms required by this Agreement, including additional insured status or primary and noncontributory coverage, to the extent such terms are required herein. In the event of any inconsistency between a certificate of insurance and an applicable policy endorsement, the endorsement shall control. Certificates of insurance are provided for informational purposes only and do not amend, extend, or alter the coverage afforded by the policies.

4. Named Insured.

Except with respect to Workers' Compensation and Employer's Liability Insurance, the JPA shall ensure that Contractor is included as a covered party (e.g. as a Named Insured) under the JPA's Commercial General Liability, Automobile Liability, and Umbrella or Excess Liability policies for claims arising out of or related to the Services performed under the Agreement. Such coverage shall be provided on a basis at least as broad as that afforded to the JPA, and shall apply as though Contractor were a Named Insured, to the extent such designation is available under the JPA program. With respect to Professional Liability Insurance, the JPA shall ensure that Contractor is included as a covered party (e.g. Named Insured), to the fullest extent available under the JPA program. If such designation is not available, the JPA shall ensure that Contractor is afforded coverage through the JPA program that is at least as broad as the coverage provided to the JPA for such claims. Such coverage shall apply only with respect to liability arising out of acts or omissions performed within the course and scope of Contractor's duties on behalf of the JPA pursuant to this Agreement. The JPA shall further ensure that Contractor's directors, officers, officials, employees, agents, and authorized volunteers are included as insureds under such programs or policies while acting within the course and scope of their duties on behalf of the JPA.

5. Maintenance of Insurance.

Each Party agrees that the insurance it is required to maintain under this Appendix shall be kept in effect for the duration of this Agreement, subject to

commercially reasonable renewals and replacements. Each Party shall use commercially reasonable efforts to provide updated evidence of insurance upon renewal, replacement, or material modification of coverage. Evidence of insurance is provided for verification purposes only and shall not be deemed subject to discretionary approval as a condition precedent to performance. Failure by either party to maintain the insurance required under this Appendix shall constitute a material breach of this Agreement, subject to any applicable notice and cure provisions and the remedies otherwise available under this Agreement.

6. Cancellation of Coverage.

Any statement regarding cancellation or nonrenewal of coverage shall be provided to the extent commercially available and in accordance with the terms of the applicable policy. The certificates of insurance shall reflect any additional insured status expressly required under this Agreement.

To the extent commercially available, certificates shall provide that coverage may not be materially reduced or cancelled without at least thirty (30) days prior written notice to **JPA**.

The County and the **JPA**, and their officers, officials, employees, and volunteers shall be included as additional insureds with respect to liability arising out of operations under this Agreement. Such additional insured status shall apply to all liability policies except worker's compensation and employer's liability policies.

7. Responsibility for Premiums, Deductibles, SIRS.

Each Party shall be solely responsible for payment of premiums, deductibles, self-insured retentions, or assessments applicable to the insurance it is required to maintain under this Agreement. No insurer or risk pool shall have any right of subrogation or recovery against the other Party, or its officers, officials, employees, or agents, for payment of any such premiums or assessments to the extent of insurance proceeds actually paid or payable with respect to a claim. This provision is not intended to waive or limit any rights of recovery between the Parties to the extent permitted by law.

8. Notices.

Failure by a party to comply with internal reporting or notice provisions of its insurance policies shall not, by itself, invalidate coverage provided to an additional insured under this Agreement, except to the extent such failure materially prejudices the insurer or risk pool as determined under applicable law.

9. Interpretation.

The insurance requirements set forth in this Appendix are intended to support the risk allocation and indemnity obligations of the Parties, including the intent that the JPA's insurance respond on a primary basis to claims arising out of the Services.. Nothing herein shall be construed to increase a Party's liability beyond that otherwise imposed by this Agreement or applicable law. Any obligation to maintain insurance that

expressly survives termination or expiration of this Agreement shall survive only to the extent stated herein.

10.Claims Made.

In the event a required policy is written on a claims-made basis, the Party shall maintain such coverage continuously for the term of this Agreement and for a period of not less than three (3) years following completion of the Agreement, or shall purchase extended reporting period coverage for such duration, to the extent commercially available.

JOINT POWERS AGREEMENT
(Fourth Amended)

**TO ESTABLISH, OPERATE AND MAINTAIN A REGIONAL, INTEGRATED
EMERGENCY MEDICAL SERVICE AND AMBULANCE TRANSPORTATION
OPERATIONS AUTHORITY AND DISPATCH SERVICES**

This Fourth Amended Joint Powers Agreement (“Agreement”) is by and between the public entities listed in **Exhibit A** (individually, a “Party,” and collectively, the “Parties”).

This Agreement is made and entered into **as of [insert date]** (“Effective Date”).

RECITALS

1. **Prior Agreements.** As authorized by Section 6500 of the Government Code, the Parties previously entered into a joint powers agreement relating to the operation of the El Dorado County Emergency Services Agency (the “Existing Agreement”). The joint powers agreement was:
 - a. Effective on September 1, 1996; and
 - b. Amended on September 23, 2015 and January 1, 2018, and amended again on January 23, 2019.
2. **Desire to Amend.** The Parties desire to amend the Existing Agreement.

AGREEMENT

1. **Amendment and Restatement.** This Fourth Amended and Restated Agreement shall, on the Effective Date, supersede and replace the Existing Agreement.
2. **Agency Established.**
 - a. Pursuant to Section 6500 et seq. of the Government Code, the legislative body of each Party hereby authorizes, by entry into this Agreement, the joint exercise of powers common to the Parties to further the Purpose, defined below.
 - b. This joint exercise of powers shall be conducted by an agency or entity that is separate from the Parties to the Agreement and responsible for the administration of the Agreement.
 - c. The name of that agency or entity created by this Agreement is:

“El Dorado County Emergency Services Authority”
(hereinafter referred to as “JPA”).

3. **Purpose and Method.**

- a. The purpose of the JPA and this Agreement is to provide services to County Service Area 7, also known as the West Slope:
 - (1) For the benefit of those persons served by the Parties, to engage in any lawful act or activity that arises out of or relates to the fulfillment of the terms and conditions of the Contract for Prehospital Advanced Life Support, Ambulance and Dispatch Services between County of El Dorado and El Dorado County Emergency Services Authority (“Master Contract”). Including, operational assistance to Member Agencies for a coordinated County-wide, fully integrated pre-hospital emergency care, patient/ambulance transportation services and hospital emergency medical services;
 - (2) Coordinated dispatch system or to contract for such a system.(Hereinafter, referred to as the Purpose.)
- b. By way of illustration and not by limitation, the Purpose includes:
 - (1) the provision of apparatus, equipment, hardware, software, services, and other items necessary and appropriate for the establishment, operation, and maintenance of a regional, integrated emergency medical service and ambulance transportation operations; and
 - (2) a cooperative program for dispatch of fire and emergency medical services and related functions for the mutual benefit of the members of the JPA and the community it serves or to contract for such a service; and
 - (3) the provision of such services on a contract basis to other governmental agencies and private entities; and
 - (4) the provision of a forum for discussion, study, development and implementation of recommendations of mutual interest regarding emergency medical service, ambulance transportation, public safety, communications, operations and related matters within Parties and contracting agencies.
- c. The method by which the Purpose will be accomplished is any lawful act that arises out of or relates to the Purpose.

4. **Powers of JPA.** JPA shall have:

- a. All of the powers common to the Parties necessary or appropriate to the Purpose except the power of eminent domain (“Powers”).

b. The Powers include, by way of illustration and not by limitation, the following:

- (1) To sue and be sued;
- (2) To acquire, hold, dispose of, convey and encumber the property, real and personal, and to create a leasehold interest in the property for the benefit of the Parties;
- (3) To appoint and employ necessary employees, to define their qualifications and duties, and to provide a pay schedule for performance of their duties;
- (4) To employ counsel;
- (5) To enter into and perform all necessary contracts, including contracts with the Parties or other entities;
- (6) To adopt a seal and alter it at its pleasure;
- (7) To issue revenue bonds pursuant to Government Code section 6540, et seq.;
- (8) To apply for, receive and disburse grants, loans, or other funds from any private or public entity;
- (9) To establish and enforce bylaws, policies, rules and regulations for the administration, operation and maintenance or emergency medical services and ambulance services pursuant to Division 2 of the Health and Safety Code (commencing with Section 1997);
- (10) To establish and enforce bylaws, policies, rules and regulations for the administration, operation and maintenance of a cooperative program for dispatch of fire and emergency medical services and related functions; and
- (11) To enter into contracts with the Parties or other entities.

5. **Restriction on Manner of Exercise of Powers of JPA.** The Powers of JPA, are subject to the restrictions of the “Restriction Designee” designated below:

a. El Dorado Hills County Water District Fire Department

6. **Governance.**

JPA shall be governed by a Board of Directors and the Emergency Medical Services Committee (“EMSOC”), as set forth below.

a. Board of Directors.

- (1) JPA shall have a “Board of Directors,” which is hereby established and governed by the Brown Act.
- (2) The Board of Directors shall consist of one representative from each Member Agency.
- (3) The legislative body of each Party shall designate in writing to JPA its primary and alternate official to serve on the Board of Directors.
- (4) The Board of Directors is responsible for:
 - (a) the appointment of a treasurer;
 - (b) the appointment of an auditor, either the County or a private third-party;
 - (c) providing recommendations to the governing bodies of the Parties regarding the addition of new parties to this Agreement;
 - (d) approval of the annual budget and assessment schedule of JPA;
 - (e) approval of any revision to the Master Contract and/or extension thereof;
 - (f) approval, revision and/or extension of any ALS Ambulance Agreement;
 - (g) approval of formal bids, including request for proposal and resulting service agreement approval; and
 - (h) any other item at the discretion of the Executive Director.
- (5) The Board of Directors may establish rules governing its own conduct and procedure, including Board Bylaws and Policies that are consistent with this Agreement and the law.
- (6) A quorum for the transaction of all business by the Board of Directors shall exist when a simple-majority (50.1%) of the members are present. (or is lawfully present via teleconference).
- (7) No one serving on the Board of Directors shall receive any salary or compensation from JPA.
- (8) At its annual organizational meeting, which is the last regular meeting of the calendar year, the Board of Directors shall:

- (a) select one (1) of its Directors to serve as Chairperson of the Board of Directors and one Director to serve as the Vice Chairperson of the Board until the next annual meeting; and
 - (b) establish a regular meeting schedule for the coming year. Unless waived by the Board of Directors, the Board of Directors shall schedule at least two (2) regular meetings per year.
- (9) Policies. The Board of Directors may establish policies to govern the affairs of JPA that are consistent with this Agreement and applicable law.
- (10) Subsidiary Committees.
- (a) The Board of Directors may establish subsidiary committees as it deems fit to:
 - (i) Exercise authority lawfully delegated by the Board of Directors
 - (ii) Provide advisory recommendations to the Board of Directors or EMSOC.

b. Emergency Medical Services Committee (“EMSOC”). The purpose of EMSOC is to meet regularly with the JPA Executive Director (and his/her staff) to provide advice, direction and consent on matters related to operations and administration.

- (1) JPA shall have an “Emergency Medical Services Committee,” which is hereby established and governed by the Brown Act
- (2) The EMSOC shall include representation from: (i) the transporting agencies; (ii) a non-transporting agency; and (iii) dispatch.
- (3) The Board Chair shall select the agencies represented on EMSOC and which agency shall serve as the Chairperson and Vice Chairperson of EMSOC, ensuring representation for both transporting and non-transporting agencies as set forth above.
 - (a) The Fire Chief of each selected agency shall designate the representative and alternate to serve on EMSOC.
- (4) At its annual organizational meeting, the first regularly scheduled meeting of the calendar year, EMSOC shall establish a regular meeting schedule for the coming year.
- (5) EMSOC is responsible for all matters relating to the conduct of JPA as delegated by the Board of Directors, subject to the Executive Director’s authority to direct the matter to the Board of Directors as set forth in Section 6.a.(4).(h). above.

- (6) EMSOC may establish rules governing its own conduct and procedure.
- (7) A quorum for the transaction of all business by EMSOC exist when a simple-majority (50.1%) of the members are present (or is lawfully present via teleconference).
- (8) No one serving on EMSOC shall receive any salary or compensation from JPA.
- (9) Policies. EMSOC may establish policies to govern the affairs of JPA that are consistent with this Agreement, applicable law and the powers delegated by the Board of Directors.
- (10) Subsidiary Committees.
 - (a) EMSOC may establish subsidiary committees as it deems fit to:
 - (i) Exercise authority lawfully delegated by the EMSOC
 - (ii) Provide advisory recommendations to the Board of Directors or EMSOC.
- (11) Except for those powers expressly reserved to the Board of Directors under this Agreement, EMSOC has all express or implied powers which are consistent with applicable law and this Agreement.

c. Voting

- (1) Board of Directors

One vote per Member Agency. Action will require a majority vote of the Board of Directors, not just a majority of the members present at the meeting, unless stated otherwise in this JPA or the law.

- (2) EMSOC

One vote per EMSOC member. Action will require a majority vote of EMSOC, not just a majority of the members present at the meeting, unless stated otherwise in this JPA or the law.

d. Vacancies.

A vacancy shall immediately occur in the office of any director of the Board of Directors or EMSOC, upon the resignation or death of such person holding such office, or upon his/her ceasing to be an officer or employee of the Party that appointed him or her.

7. **Fiscal.**

- a. **Advanced Life Support Ambulance Agreement.** Transporting Agencies shall be compensated as set forth in the applicable Advanced Life Support Ambulance Agreement between the JPA and the Transporting Agency and the Master Contract.
- b. **Dispatch Services.** Each Party shall fund dispatch services through Member Agency contributions on a percentage use basis, unless otherwise agreed upon by a two-thirds vote of the Member Agencies. Member Agencies shall pay such costs within sixty (60) days from invoice.
- c. **Additional Services.** A Party or Parties shall pay for any additional services that are received or requested by the Party or Parties if those additional services are not also deemed by the EMSOC as a Universal Service, of general benefit to JPA and made available to all Parties. Additional services shall be provided by JPA at rates to be determined by EMSOC, unless the Executive Director determines the rate needs to be set by the Board of Directors.
- d. **Ongoing Financial Obligations.** Each Party is responsible for its pro-rata share of any obligation which was incurred at a time when that entity was a Party. This shall include, by way of illustration and not limitation: long-term debt and multi-fiscal-year debt of the JPA related to the above-described Services, Costs and Expenses (e.g. equipment, supplies, real property and vehicle purchases, etc.)
 - (1) Pro-rata share shall be in the same proportion as that entity's pro-rata share determined at the time of incurring the financial obligation.
 - (2) The pro-rata obligation of each Party is immediately binding on the Party at the time the financial obligation is incurred.
 - (3) Other than the financial obligations set forth in the Ambulance Life Support Ambulance Agreement(s) with Transporting Agencies, no other debt or employment related cost of a Transporting Agency shall be the obligation of any other Member Agency or the JPA.

8. **Accountability and Audits.** JPA shall be strictly accountable for all funds and shall report all receipts and disbursements, as required by Government Code section 6505.

- a. Pursuant to Section 6505.6 of the Government Code, the Board of Directors may designate a JPA employee as treasurer and auditor of JPA as set forth in Section 6505.5.
- b. The JPA treasurer and auditor shall perform the duties set forth in Section 6505 of the Government Code.
- c. The JPA treasurer and auditor shall cause an independent audit of JPA to be made by a certified public accountant, or public accountant, in compliance with Section 6505 of the Government Code.

9. Indemnification.

- a. To the fullest extent allowed by law, each Party, including the JPA shall defend, indemnify, and hold the other Party and the JPA harmless against and from any and all claims, suits, losses, damages and liability for damages of every name, kind and description, including attorney's fees and costs incurred, brought for, or on account of, injuries to or death of any person, including but not limited to workers, JPA employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to or in any way arise out of or are connected with the Party's or JPA's services, operations, or performance hereunder. No Party or the JPA shall be required to indemnify the other for the other party's negligence, gross negligence, or willful misconduct.
- b. JPA and each Party shall procure and maintain their own general liability, auto, professional, and worker's compensation policies as set forth in the Master Agreement and any agreement between the JPA and any Party.

10. Force Majeure.

Neither JPA nor any of the Parties shall be held responsible or liable to any other Party or JPA for any loss, damage, or delay caused by accidents, strikes, lockouts, fire, flood, act of civil or military authority or by insurrection or riot or by any other cause which is beyond its control.

11. Withdrawal.

Provided that all of its financial obligations to the JPA have been met, any Member Agency may withdraw as a party to this Agreement as follows:

- a. Notice of such withdrawal shall be in writing and addressed to each Member Agency of the Board of Directors.
- b. Notice shall be received by the JPA no less than ninety (90) days prior to the effective date of such withdrawal.
- c. Unless otherwise agreed upon at the time the interest or assets is acquired, no withdrawing Agency shall be entitled to any payments for its interest or assets upon withdrawal. Withdrawal of a Member Agency shall not cancel or forgive any debt or financial obligation of the Member Agency to the JPA.

12. Enforcement.

JPA is hereby given authority to enforce this Agreement. Any controversy, claim or breach arising out or relating this Agreement, which the Parties are unable to resolve to their mutual satisfaction may be litigated or other resolved in any court having jurisdiction.

Should a Party to this Agreement bring a legal or equitable action to enforce the terms of this Agreement, the prevailing party shall be entitled to recover their reasonable attorney's fees and costs incurred in such legal or equitable action.

13. Dissolution.

This Agreement shall continue in full force and effect until such time as a two-thirds majority of the Member Agencies determine it is their intent to dissolve this JPA.

Any such dissolution shall be effective upon the adoption of a resolution of dissolution. No assets may be divided or returned until all outstanding obligations have been resolved or a paid-up contract has been adopted which will remove further obligations from the JPA. Such contract may for the Member Agency to accept responsibility for any outstanding claims. Disposition of the remaining assets will then be made in proportion of the contributions of the remaining Member Agencies for the fiscal year of dissolution.

Withdrawal of a Member Agency shall not terminate the JPA until and unless two-thirds of the Member Agencies have withdrawn from the JPA.

14. Debts.

To the furthest extent permitted by law, the debts, liabilities and obligations of JPA shall not be the debts, liabilities, and/or obligations of the Parties.

15. Provisions Required by Law Deemed Inserted.

- a. This Agreement is subject to all provisions of the Constitution and laws of California and the United States which: (1) govern, control, or affect JPA and/or the Parties; or (2) the property, funds, operations, or powers of JPA and/or the Parties.
- b. Such provisions are by this reference made a part of this Agreement.
- c. Any provision required by law to be included in this Agreement shall be deemed to be inserted; and, had that provision been included in the most recent former joint powers agreement of JPA, then such provision shall be deemed inserted in the form set forth in the most recent former joint powers agreement of JPA.

16. Amendment.

- a. This Agreement may be amended as follows:
 - (1) The Board of Directors adopts a Resolution recommending the amendment which will be presented to the governing body of each Party for ratification. Such resolution must be passed by a two-thirds majority of the Member Agencies before the Resolution Recommending Amendment is sent to the governing bodies of all Member Agencies for ratification.
 - (2) The Amendment shall be effective when:

- (a) The required Resolution Recommending Amendment has been ratified by the governing bodies of all Member Agencies; or
- (b) The required Resolution Recommending Amendment has been ratified by the governing bodies of at least 85% of those Member Agencies, however such amendment shall not become effective until such time as the nonconsenting Member Agency has had an opportunity to withdraw from the JPA. A withdrawal for purposes of this Section shall be: (a) noticed in writing within thirty (30) days of 85% of the agencies ratifying the Resolution Recommending Amendment; (b) effective immediately upon providing written notice. ; and (c) does not relieve the withdrawing party of any debt or financial obligation of the Member Agency to the JPA.

- b. A withdrawal in accordance with this JPA or a consolidation by operation of law shall not require an amendment to this JPA. Such withdrawal or consolidation may be accomplished by updating Exhibit A to this JPA by resolution of the Board of Directors.

IN WITNESS WHEREOF, the undersigned public agencies have set their signature on the respective dates set forth below.

This document may be signed in duplicate originals or counterparts.

ATTEST:

CALIFORNIA DEPARTMENT OF
FORESTRY AND FIRE PROTECTION,
EMERGENCY COMMAND CENTER,
AMADOR-EL DORADO UNIT ("CAL
FIRE ECC AEU")

Date:

Date:

Board Secretary

By: _____
Fire Chief / Director

ATTEST:

CAMERON PARK COMMUNITY
SERVICES DISTRICT FIRE
DEPARTMENT, UNDER CONTRACT
THE CALIFORNIA DEPARTMENT OF
FORESTRY AND FIRE PROTECTION,
CAMERON PARK (“CAL FIRE
Cameron Park”)

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

EL DORADO COUNTY FIRE
PROTECTION DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

EL DORADO HILLS COUNTY WATER
DISTRICT FIRE DEPARTMENT (“El
Dorado Hills Fire”)

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

GARDEN VALLEY FIRE
PROTECTION DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

GEORGETOWN FIRE PROTECTION
DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

MOSQUITO FIRE PROTECTION
DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

PIONEER FIRE PROTECTION
DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

ATTEST:

RESCUE FIRE PROTECTION
DISTRICT

Date:

Date:

Board Secretary

By:
Fire Chief / Director

**Exhibit A to
Joint Powers Agreement
Fourth Amended**

MEMBER AGENCIES – PARTIES TO JOINT POWERS AGREEMENT

- California Department of Forestry and Fire Protection, Emergency Command Center, Amador-El Dorado Unit (“CAL FIRE ECC AEU”)
- Cameron Park Community Services District Fire Department, under contract the California Department of Forestry and Fire Protection, Cameron Park (“CAL FIRE Cameron Park”)
- El Dorado County Fire Protection District
- El Dorado Hills County Water District Fire Department (“El Dorado Hills Fire”)
- Garden Valley Fire Protection District
- Georgetown Fire Protection District
- Mosquito Fire Protection District
- Pioneer Fire Protection District
- Rescue Fire Protection District

As stated in Section 16, entitled “Amendment”, this Exhibit may be updated by the Board of Directors by resolution following the withdrawal or consolidation of a Member Agency.



EL DORADO COUNTY

FIRE PROTECTION DISTRICT

501 Pleasant Valley Road • Diamond Springs, CA 95619 • (530) 644-9630

STAFF REPORT

DATE:	September 17, 2026
TO:	Board of Directors, El Dorado County Fire Protection District
FROM:	Ben Anderson, Deputy Chief of Administration
THROUGH:	Brad Gates, Fire Chief
SUBJECT:	Establishment of a General Reserve with an Initial Balance of \$5,000,000 — Adoption of Resolution No. 2026-23

RECOMMENDATION

Staff recommends that the Board of Directors adopt **Resolution No. 2026-23** (Attachment A), which:

- Establishes a General Reserve as a Board designation of unrestricted fund balance, with an initial balance of **\$5,000,000.00** and no maximum balance;
- Funds the General Reserve from the entire unrestricted fund balance of the former Diamond Springs–El Dorado Fire Protection District (**\$3,286,151.13**) and a portion of the El Dorado County Fire Protection District unrestricted fund balance (**\$1,713,848.87**);
- Directs, pursuant to Government Code § 53647(b), that all interest apportioned on the principal held in the General Reserve be paid to and retained in the fund containing that principal rather than paid into the District's general fund, and directs staff to request that the County Auditor-Controller establish a separate fund in the El Dorado County Treasury for the General Reserve, invested through the County Pooled Investment Fund;
- Makes the General Reserve available for any lawful District purpose upon Board resolution, and establishes a target minimum balance, reporting, and annual review; and
- Authorizes the Fire Chief, or designee, to take all actions necessary to implement the Resolution.

BACKGROUND

The El Dorado County Fire Protection District (District) is an independent special district governed by its own elected Board of Directors under the Fire Protection District Law of 1987 (Health & Safety Code § 13800 et seq.). Its affairs and finances are not under the supervision or control of the Board of Supervisors. The District provides fire suppression, emergency medical, and rescue services across more than 340 square miles of El Dorado County. Under Health & Safety Code § 13854(a) the county treasurer of the principal county acts as District Treasurer unless the Board adopts a resolution appointing a District Treasurer under § 13854(b); the Board has not adopted such a resolution, and District funds are accordingly held in the El Dorado County Treasury.

Following the annexation of the Diamond Springs–El Dorado Fire Protection District (DSEDFD), the two agencies operate as a single legal entity. The consolidation of fund structures and property tax rolls follows a separate, longer timeline, and the District currently carries two fund balances in the County financial system: the fund balance of the former DSEDFD and the fund balance of the District (ECF). As of June 30, 2026 those balances are \$3,286,151.13 and \$7,999,524.55, respectively, for a combined fund balance of \$11,285,675.68.

The District’s independent auditor has determined that both fund balances are unrestricted in their entirety; no portion of either fund balance is subject to an external restriction.

Neither fund balance is currently governed by a Board-adopted reserve policy that defines its purpose, level, use, or replenishment. The Government Finance Officers Association (GFOA) recommends that **general-purpose governments**, regardless of size, maintain unrestricted budgetary fund balance in the general fund of no less than two months of regular general fund operating revenues or operating expenditures. The District is a special-purpose government and applies that benchmark by analogy rather than as a directly applicable standard.

A formally established reserve provides the District with capacity to respond to major wildfire and other emergency events in which response costs are incurred before state or federal reimbursement is received; to manage the timing of property tax apportionments, which are received primarily following the December and April secured property tax installment dates; and to absorb unanticipated reductions, reversals, or delays in property tax or intergovernmental revenue without disruption to emergency services.

DISCUSSION

Initial Funding and Sources

The proposed Resolution establishes the General Reserve with an initial balance of \$5,000,000.00. The Resolution does not establish a maximum balance. The General Reserve is funded first from the entire unrestricted fund balance of the former DSEDFD, which consolidates that balance into a single District reserve, with the remainder funded from a portion of the ECF fund balance. Table 1 summarizes the funding composition.

Table 1. General Reserve Initial Funding (Audited Unrestricted Fund Balances as of June 30, 2026)

Funding Source	Unrestricted Fund Balance	Contribution to General Reserve	Remaining Unrestricted Fund Balance
Former DSEDFD Fund	\$3,286,151.13	\$3,286,151.13	\$0.00
ECF Fund	\$7,999,524.55	\$1,713,848.87	\$6,285,675.68
Total	\$11,285,675.68	\$5,000,000.00	\$6,285,675.68

The former DSEDFD contribution represents 65.7 percent of the initial General Reserve balance, and the ECF contribution represents 34.3 percent. The ECF contribution equals 21.4 percent of the ECF fund balance. The remaining ECF fund balance of \$6,285,675.68 is not designated by the Resolution and remains available for Board appropriation or future designation.

The District’s independent auditor has determined that the fund balances of both the former DSEDFD and the ECF fund are unrestricted in their entirety. Neither fund balance includes development impact fees subject to the Mitigation Fee Act, or grant proceeds, and no portion of either balance is excluded from availability for the General Reserve. The Resolution fixes the initial balance at \$5,000,000.00 and provides that, if the amount of the former DSEDFD unrestricted fund balance is subsequently adjusted, the ECF contribution will be adjusted so that the initial balance remains \$5,000,000.00.

Custody, Investment, and Retention of Earnings

The General Reserve will remain in the El Dorado County Treasury, where District funds are held because the county treasurer acts as District Treasurer under Health & Safety Code § 13854(a), and will be invested by the County Treasurer-Tax Collector through the County Pooled Investment Fund. The County Treasurer-Tax Collector has certified annualized interest apportionment rates for the County pool of 3.16805 percent for FY 2023/24, 3.64056 percent for FY 2024/25, and 3.96493 percent for FY 2025/26 through May 2026, the most recent month apportioned (Attachment B). The three-year average of those rates is 3.59118 percent. Health & Safety Code § 13899 requires county-collected taxes and assessments to be paid into the county treasury for the use of the District; it governs the initial deposit of those levies and does not by its terms require that District funds remain in county custody. Under Government Code § 53647(a), interest on deposited money belongs to the local agency represented by the officer making the deposit, here the District and is paid into

that agency's general fund unless its governing body directs otherwise; under § 53647(b), the governing body may direct that interest instead be paid to the fund containing the principal on which it accrued. The Resolution makes that direction. The Resolution also requests that the County Auditor-Controller establish a separate fund in the County Treasury for the General Reserve so that earnings can be separately apportioned and retained. Table 2 summarizes the custody arrangement.

The direction to retain earnings is the Board's to make under Government Code § 53647(b), and the earnings themselves are District funds. Establishment of a separate fund in the County Treasury and separate subfund apportionment are accounting functions that require the cooperation of the County Auditor-Controller and the County Treasurer-Tax Collector. Staff is aware of no authority by which the District may require the County to establish a separate fund, and the County's adopted Treasury Investment Policy does not presently provide for apportionment of interest to a depositor's designated subfund. Staff will seek written confirmation from the County Auditor-Controller and Treasurer-Tax Collector before implementing the fund structure. If the County does not accommodate the requested structure, the Board's designation of fund balance and its direction regarding earnings remain effective, and staff will return to the Board with alternatives for the accounting and custody of the General Reserve.

Custody Alternatives

Because the District is independent, custody of the General Reserve is a Board choice rather than a fixed condition. Two paths are available.

- **County Treasury (as proposed).** The county treasurer continues as District Treasurer under Health & Safety Code § 13854(a). Funds are invested by the County Treasurer-Tax Collector in securities authorized by Government Code § 53635, and earnings are apportioned to the District on average daily balance. Retention of earnings in a separate subfund depends on County accounting cooperation. This path requires no further Board action beyond the Resolution.
- **District Treasurer.** Under Health & Safety Code § 13854(b) the Board may by resolution appoint a District Treasurer other than the county treasurer, subject to the bonding requirement of § 13854(c) of not less than \$100,000 or 10 percent of the prior year's final budget, whichever is greater. District funds would then be held by the District and invested under Government Code § 53601, which governs local agencies that do not pool with other agencies, including through the Local Agency Investment Fund (Gov. Code § 16429.1) identified in the Investment Policy the Board adopted June 18, 2026. Earnings would accrue directly to the District without county apportionment or administrative cost deduction. County-collected taxes would continue to be paid into the county treasury for the use of the District under Health & Safety Code § 13899 and drawn out to the District Treasurer, and the County Auditor-Controller would continue to allocate property tax revenue under § 13896. This path requires a separate Board resolution, bonding, adoption of an investment policy conforming to Government Code § 53601, and consideration of the withdrawal request procedure in Government Code § 27136. It is referred to District Counsel and is not part of the action recommended in this report.

Table 2. General Reserve Custody and Investment

Custodian	El Dorado County Treasurer-Tax Collector, acting as District Treasurer under H&S Code § 13854(a). The Board may appoint a District Treasurer other than the county treasurer by resolution (H&S Code § 13854(b)), subject to the bonding requirement of § 13854(c)
Investment Vehicle	El Dorado County Pooled Investment Fund (County Treasury Pool)
Recent Performance	Certified annualized interest apportionment rates: 3.16805% (FY 2023/24); 3.64056% (FY 2024/25); 3.96493% (FY 2025/26 through May 2026, the most recent month apportioned). Three-year average 3.59118% (Attachment B)
Investment Standards	Invested by the County Treasurer-Tax Collector in securities authorized by Gov. Code § 53635, which governs local agencies pooling money with other local agencies and incorporates the eligible investments listed in § 53601, together with the County's annual investment policy. Governing objectives, in order: safeguarding principal, meeting liquidity needs, and achieving a return (Gov. Code § 53600.5)

Oversight and Reporting	County Treasurer-Tax Collector under the County's adopted annual Treasury Investment Policy, subject to Board of Supervisors review. El Dorado County has not established a county treasury oversight committee, which is optional under Gov. Code § 27131. Quarterly treasurer investment reporting under Gov. Code § 53646(b) is discretionary
Apportionment of Earnings	Pool earnings apportioned among depositors in proportion to average daily balance, net of the actual administrative cost of investing, depositing, and handling funds (Gov. Code § 27013; County Treasury Investment Policy)
Treatment of Earnings	Interest on deposited money belongs to the District as the local agency represented by the officer making the deposit (Gov. Code § 53647(a)). Pursuant to § 53647(b), the Board directs that all interest apportioned on the principal held in the General Reserve be paid to and retained in that fund rather than into the District's general fund. Separate subfund accounting requires County Auditor-Controller and Treasurer-Tax Collector cooperation
Liquidity	Available for District expenditure through the County claims process, subject to appropriation and to release of the reserve by Board resolution. Withdrawal for the purpose of depositing or investing funds outside the pool requires a written request to, and approval by, the County Treasurer (Gov. Code §§ 27133(h), 27136)
Accounting	Separate fund in the County Treasury [FENIX fund no. _____]; unrestricted fund balance, presented under GASB Statement No. 54 as determined by the District's independent auditor

Because earnings are retained, the General Reserve will grow over time absent use. Table 3 illustrates that growth using the County's certified apportionment rates.

Table 3. Illustrative Growth of the General Reserve with Earnings Retained

Certified Pool Rate	Year 1 Earnings	Balance, End of Year 5	Balance, End of Year 10
3.16805% (FY 2023/24 certified)	\$158,403	\$5,843,810	\$6,830,024
3.59118% (three-year average)	\$179,559	\$5,964,635	\$7,115,375
3.96493% (FY 2025/26 certified)	\$198,247	\$6,073,015	\$7,376,301

Illustrative only. Assumes an initial balance of \$5,000,000, five and ten full years of compounding from the establishment date, no use of the General Reserve, and a constant rate equal to the certified rate shown. Rates are the County Treasurer-Tax Collector's certified annualized interest apportionment rates (Attachment B); the FY 2025/26 rate covers July 2025 through May 2026, June 2026 not yet having been apportioned. Figures are nominal dollars, not adjusted for inflation, and are stated before deduction of County administrative costs apportioned under Gov. Code § 27013. Certified past rates do not assure future yield.

Use, Target Balance, and Review

- **Unrestricted Use.** The General Reserve is not limited to specific purposes and is available for any lawful District purpose upon adoption of a Board resolution by [a majority of the full Board].
- **Statement of Intent.** It is the Board's intent that the General Reserve be used primarily for emergency response and recovery, revenue stabilization, and other non-recurring needs, and not for recurring operating costs. The statement of intent does not limit the Board's authority to use the General Reserve.
- **Emergency Access.** A fire protection district may not proclaim a local emergency; under Government Code §§ 8558(c) and 8630(a) that authority rests with a city, county, or city and county. Emergency expenditure authority is therefore proposed separately, by companion resolution adopted by four-fifths vote under Public Contract Code § 22050(b)(1), authorizing the Fire Chief to order emergency action and to expend up to [\$250,000] per event and [\$500,000] per fiscal year from the General Reserve

upon the Fire Chief's written finding that an emergency exists and will not permit the delay resulting from a competitive solicitation. The Fire Chief would report the reasons for that finding at the Board's next meeting (Pub. Contract Code § 22050(b)(3)), and the Board would review the action not later than seven days after it is taken, or at its next regularly scheduled meeting if that meeting occurs not later than 14 days after the action, and at each regular meeting thereafter, determining by four-fifths vote whether the need to continue the action exists (Pub. Contract Code § 22050(c)(2)); see also Pub. Contract Code § 20806.

- **Investment Earnings.** All investment earnings on the General Reserve are retained in the General Reserve and are not transferred to the General Fund except by Board resolution.
- **Target Minimum Balance.** The Board's policy is to maintain the General Reserve at not less than \$5,000,000. There is no maximum balance. If the balance falls below the target minimum, staff will present a replenishment plan with the next budget that restores it within three fiscal years. Because the initial balance equals the target minimum as proposed, any use of the General Reserve would place the balance below the target minimum and trigger a replenishment plan. The Board may wish to set the target minimum below the initial balance for example, at \$4,000,000, so that the reserve can be used for its stated purposes without immediately falling below its own policy floor.
- **Annual Review.** Staff will report the balance, earnings, and any use of the General Reserve with the Final Budget each year, and the Board will review the General Reserve at that time.

FISCAL IMPACT

Adoption of the Resolution does not appropriate funds or authorize any expenditure. The Resolution designates \$5,000,000.00 of existing fund balance as the General Reserve. Of the combined unrestricted fund balance of \$11,285,675.68, \$6,285,675.68 remains undesignated.

Based on the County's certified annualized interest apportionment rates of 3.16805 percent (FY 2023/24) through 3.96493 percent (FY 2025/26 through May 2026), the General Reserve is estimated to earn approximately \$158,400 to \$198,200 over a full twelve months, before deduction of County administrative costs. If the General Reserve is funded during FY 2026/27 rather than at the start of the fiscal year, first-year earnings will be proportionately less; funding effective [October 1, 2026] would yield approximately \$118,800 to \$148,700 in FY 2026/27. Actual earnings will depend on the apportionment rate, average daily balances, and administrative cost deductions apportioned under Government Code § 27013.

Under Government Code § 53647(a), interest on deposited District money is otherwise paid into the District's general fund. Retaining earnings in the General Reserve therefore reduces General Fund operating revenue by the amount of those earnings approximately \$158,400 to \$198,200 in the first full year, increasing as the balance compounds, and approximately \$1.83 million to \$2.38 million cumulatively over ten years if the reserve is not used. Those amounts remain District funds and are available to the Board by resolution.

POLICY AND LEGAL COMPLIANCE

Authority. Article XIII B, section 5 of the California Constitution authorizes each entity of government to establish contingency, emergency, reserve, and similar funds as it shall deem reasonable and proper. The Fire Protection District Law of 1987 contains no express reserve authority and prescribes no maximum reserve balance; the District's authority rests on the constitutional provision together with the implied powers granted by Health & Safety Code § 13861. This matter is referred to District Counsel for confirmation. The annual review provided in the Resolution gives the Board a recurring opportunity to confirm that the General Reserve remains reasonable and proper.

District Independence. The District is an independent special district. The County Budget Act (Gov. Code § 29000 et seq., including § 29009) applies by its terms to counties, dependent special districts, and agencies whose affairs and finances are under the supervision and control of the board of supervisors (Gov. Code § 29002), and does not govern the District's budget. The District's budget procedure is prescribed by Health & Safety Code §§ 13890–13895 and by the State Controller's accounting and budgeting procedures for special districts incorporated by § 13890. Custody of District funds is governed by Health & Safety Code § 13854, under which the county treasurer serves as District Treasurer only until the Board resolves otherwise. The County Auditor-Controller's role with respect to District funds is ministerial — allocation of property tax revenue

under § 13896 and receipt of the final budget under § 13895. This matter is referred to District Counsel for confirmation.

Fund Balance Classification. Under GASB Statement No. 54, fund balance is restricted only when constraints are imposed externally by creditors, grantors, contributors, or the laws of other governments, or by constitutional provision or enabling legislation; because the General Reserve is established by Board action, it is part of unrestricted fund balance. Within unrestricted fund balance, classification depends on the operative language adopted. Under GASB 54's guidance on stabilization arrangements, amounts may be reported as committed only if the formal action establishing them identifies the specific circumstances or conditions under which they may be spent and those circumstances are not expected to occur routinely; an arrangement that sets only a target minimum balance is reported as unassigned. Because the Resolution as drafted makes the General Reserve available for any lawful District purpose, it is expected to be reported as unassigned fund balance in the general fund, and the Statement of Intent may cause the independent auditor to classify some or all of the balance as assigned. If the Board wishes the General Reserve to be reported as committed, it must specify the circumstances under which the reserve may be spent and adopt that action before the close of the fiscal year in which the classification is to take effect; because FY 2025/26 closed June 30, 2026, adoption of this Resolution cannot affect the FY 2025/26 financial statements. Staff will confirm the intended presentation, and the reporting fund in which the General Reserve is presented, with the District's independent auditor before the FY 2026/27 close.

Budget. Health & Safety Code § 13895 requires the Board to adopt a final budget on or before October 1 of each year and further provides that the final budget "shall establish its appropriation limit pursuant to Division 9 (commencing with Section 7900) of Title 1 of the Government Code." Health & Safety Code § 13890 requires adoption of a preliminary budget on or before June 30, § 13891 deems preliminary budget amounts appropriated until the final budget is adopted, and § 13893 requires published or posted notice of the hearing on the final budget. The General Reserve will be reflected in the FY 2026/27 Final Budget. Staff will confirm that the adopted preliminary budget and notice accommodate the designation.

Appropriations Limit. Under Article XIII B, section 5, contributions to a reserve fund, to the extent derived from the proceeds of taxes, constitute appropriations subject to limitation in the year of contribution; withdrawals from and transfers between such funds do not. Proceeds of taxes include the proceeds of the investment of tax revenues (Cal. Const. art. XIII B, § 8(c)). Earnings retained in the General Reserve will be included in the District's annual appropriations limit calculation. This matter is referred to District Counsel and the District's independent auditor to confirm the treatment of the initial contribution and retained earnings relative to the District's appropriations limit.

Because the initial contribution and each year's retained earnings are, to the extent derived from proceeds of taxes, appropriations subject to limitation in the year of contribution, and because Health & Safety Code § 13895 requires the final budget to establish the District's appropriations limit, staff will present the calculated FY 2026/27 appropriations limit and the headroom remaining after the proposed contribution before the Board adopts the Final Budget. If headroom is insufficient, the Board may phase the contribution across fiscal years.

Source of Funds. The former DSEDFD territory was annexed to the District with concurrent dissolution of DSEDFD by El Dorado LAFCO Project No. 2025-01. Under Government Code § 56886 the commission may impose terms and conditions governing the disposition, transfer, or division of moneys and funds, and under § 57450 those conditions survive dissolution. This matter is referred to District Counsel to review the LAFCO resolution of approval and the recorded Certificate of Completion (Attachment D) and to confirm that no term or condition restricts application of the former DSEDFD fund balance to a District-wide General Reserve; to advise whether Health & Safety Code § 13955, which requires taxes, special taxes, assessments, or fees intended solely for the support of services within a zone to be levied, assessed, and collected only within that zone, restricts use of any revenue attributable to a zone established by the reorganization; and to advise whether any encumbrance, compensated absence, or other obligation of the former DSEDFD attached to that fund balance on dissolution. The District's independent auditor has determined that neither fund balance includes amounts subject to the Mitigation Fee Act (Gov. Code § 66000 et seq.), which must be held in a separate capital facilities account without commingling (Gov. Code § 66006), or any special tax, assessment, or grant proceeds. The referral to District Counsel above concerns restrictions arising from the reorganization itself rather than from the accounting classification of the fund balances.

Custody and Investment. District funds are held in the County Treasury because the county treasurer acts as District Treasurer under Health & Safety Code § 13854(a); § 13854(b) permits the Board to appoint a District Treasurer by resolution. Interest on deposited money belongs to the depositing agency and is paid

into its general fund unless its governing body directs otherwise (Gov. Code § 53647). The Board adopted an Investment Policy on June 18, 2026 that identifies the Local Agency Investment Fund (LAIF) as the District's authorized investment vehicle (Gov. Code § 16429.1). The General Reserve as proposed would be held in the County Treasury Pool rather than in LAIF. Staff recommends that the Board adopt a conforming amendment to the Investment Policy concurrently with this Resolution, or direct staff to return with one at the next regular meeting, so that the adopted Investment Policy and the custody arrangement for the General Reserve are consistent. Any withdrawal of District funds from the County Treasury Pool for the purpose of investing or depositing them outside the pool is subject to the request procedure of Government Code § 27136; whether that procedure applies to the appointment of a District Treasurer under Health & Safety Code § 13854(b) is referred to District Counsel.

Ralph M. Brown Act. This item is noticed on the regular meeting agenda posted at least 72 hours in advance, with a brief general description of the business to be transacted (Gov. Code § 54954.2(a)(1)). Because the Resolution designates a substantial portion of District fund balance and applies the entire unrestricted fund balance of the former Diamond Springs–El Dorado Fire Protection District, staff recommends that it be heard as an action item rather than placed on the consent calendar, and that the agenda description identify the dollar amount and the source of funds. The Resolution and attachments are available for public inspection with the agenda packet.

Purchasing and Emergency Contracting. Government Code § 54204 requires the District, as an agency other than a city or county, to adopt the purchasing policies described in § 54202 by written rule or regulation available for public distribution. Any delegation of emergency expenditure authority to the Fire Chief must be adopted by four-fifths vote by resolution or ordinance under Public Contract Code § 22050(b)(1), and Public Contract Code § 20806 requires a four-fifths-vote finding by the Board that the public interest and necessity demand the immediate expenditure of District funds. This matter is referred to District Counsel to confirm the form of the companion resolution, the computation of the four-fifths threshold given current Board vacancies, and consistency with the District's adopted procurement policy.

California Environmental Quality Act. Establishment of the General Reserve is a government fiscal activity that does not involve a commitment to any specific project that may result in a potentially significant physical impact on the environment and is therefore not a project under CEQA Guidelines § 15378(b)(4), and is in any event an organizational or administrative activity of government under § 15378(b)(5).

CONCLUSION

Establishing a General Reserve with an initial balance of \$5,000,000 formalizes the District's emergency and revenue-stabilization capacity, consolidates the former DSEDFD fund balance into a single District reserve, and preserves the Board's flexibility to use the reserve for any lawful District purpose. Holding the General Reserve in a separate County Treasury fund with earnings retained allows the reserve to grow over time, subject to annual Board review. Staff recommends adoption of the Resolution.

Staff recommends Board approval of all actions described in this report.

Brad Gates, Fire Chief

El Dorado County Fire Protection District

Date: _____

ATTACHMENTS:

A. Resolution No. 2026-__ — Establishing a General Reserve with an Initial Balance of \$5,000,000

B. El Dorado County Treasurer-Tax Collector Interest Apportionment Statements, Fiscal Years 2023/24, 2024/25, and 2025/26

C. Audited Fund Balance Schedule as of June 30, 2026 — Former DSEDFD Fund and ECF Fund

E. Resolution No. 2026-__ — Delegating Emergency Expenditure Authority to the Fire Chief (Four-Fifths Vote)



EL DORADO COUNTY

FIRE PROTECTION DISTRICT

501 Pleasant Valley Road • Diamond Springs, CA 95619 • (530) 644-9630

RESOLUTION NO. 2026-23

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE EL DORADO COUNTY FIRE PROTECTION DISTRICT ESTABLISHING A GENERAL RESERVE, DESIGNATING UNRESTRICTED FUND BALANCE, AND DIRECTING THE RETENTION OF INVESTMENT EARNINGS PURSUANT TO GOVERNMENT CODE SECTION 53647(b)

WHEREAS, the El Dorado County Fire Protection District ("District") is an independent special district organized and existing under the Fire Protection District Law of 1987, Health and Safety Code section 13800 et seq., is governed by its own elected Board of Directors, and its affairs and finances are not under the supervision or control of the Board of Supervisors of the County of El Dorado (Gov. Code § 29002); and

WHEREAS, Article XIII B, section 5 of the California Constitution provides that each entity of government may establish such contingency, emergency, reserve, and similar funds as it shall deem reasonable and proper, and Health and Safety Code section 13861 grants the District all rights and powers, expressed or implied, necessary to carry out the purposes of the Fire Protection District Law of 1987; and

WHEREAS, the service area of the Diamond Springs–El Dorado Fire Protection District ("DSEDFD") was annexed to the District with the concurrent dissolution of DSEDFD by El Dorado Local Agency Formation Commission Project No. 2025-01, effective [May 1, 2026], and the District presently carries two fund balances in the County financial system; and

WHEREAS, as of June 30, 2026 the fund balance of the former DSEDFD is \$3,286,151.13 and the fund balance of the District (ECF) is \$7,999,524.55, for a combined fund balance of \$11,285,675.68; and

WHEREAS, the District's independent auditor has determined that both fund balances are unrestricted in their entirety, and that neither includes fees subject to the Mitigation Fee Act (Gov. Code § 66000 et seq.), special taxes, assessments, or grant proceeds; and

WHEREAS, no policy adopted by this Board presently defines the purpose, level, use, or replenishment of either fund balance; and

WHEREAS, the Government Finance Officers Association recommends that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in the general fund of no less than two months of regular general fund operating revenues or operating expenditures, and the Board finds that benchmark instructive by analogy for the District as a special-purpose government; and

WHEREAS, a formally established reserve provides the District with capacity to respond to major wildfire and other emergency events in which response costs are incurred before state or federal reimbursement is received, to manage the timing of property tax apportionments, and to absorb unanticipated reductions, reversals, or delays in property tax or intergovernmental revenue without disruption to emergency services; and

WHEREAS, under Health and Safety Code section 13854(a) the county treasurer of the principal county acts as District Treasurer unless this Board adopts a resolution under section 13854(b) appointing a District Treasurer, this Board has adopted no such resolution, and District funds are accordingly held in the El Dorado County Treasury and invested through the County Pooled Investment Fund; and

WHEREAS, the County Treasurer-Tax Collector has certified annualized interest apportionment rates for the County pool of 3.16805 percent for fiscal year 2023/24, 3.64056 percent for fiscal year 2024/25, and 3.96493 percent for fiscal year 2025/26 through May 2026, the most recent month apportioned; and

WHEREAS, Government Code section 53647(a) provides that interest on all money deposited belongs to, and shall be paid quarterly into the general fund of, the local agency represented by the officer making the deposit, unless otherwise directed by law, and section 53647(b) provides that, if the governing body of that local agency so directs, such interest shall instead be paid to the fund which contains the principal on which the interest accrued; and

WHEREAS, the Board desires that all interest apportioned on the principal held in the General Reserve be retained in the General Reserve rather than paid into the general fund of the District; and

WHEREAS, establishment of the General Reserve is the creation of a government funding mechanism and a government fiscal activity that does not involve a commitment to any specific project that may result in a potentially significant physical impact on the environment, and is an organizational and administrative activity of government that will not result in a direct or indirect physical change in the environment, and is therefore not a "project" under the California Environmental Quality Act pursuant to CEQA Guidelines section 15378(b)(4) and (b)(5); and

WHEREAS, this item was noticed and heard as an action item on the Board's regular meeting agenda in compliance with the Ralph M. Brown Act (Gov. Code § 54950 et seq.);

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the El Dorado County Fire Protection District as follows:

Section 1. Recitals. The recitals set forth above are true and correct and are incorporated herein by this reference as findings of this Board.

Section 2. Establishment of the General Reserve. A General Reserve of the District is hereby established as a designation by this Board of unrestricted fund balance, with an initial balance of Five Million Dollars (\$5,000,000.00). No maximum balance is established.

Section 3. Funding. The General Reserve shall be funded from the entire unrestricted fund balance of the former DSEDFD in the amount of \$3,286,151.13 and from the unrestricted fund balance of the District (ECF) in the amount of \$1,713,848.87. If the amount of the former DSEDFD unrestricted fund balance is subsequently adjusted, the contribution from the ECF fund balance shall be adjusted so that the initial balance of the General Reserve remains \$5,000,000.00. If the combined unrestricted fund balance available is less than \$5,000,000.00, staff shall return to this Board before funding the General Reserve.

Section 4. Custody and Investment. The General Reserve shall be held in the El Dorado County Treasury and invested by the County Treasurer-Tax Collector through the County Pooled Investment Fund in securities authorized by Government Code section 53635 and the County's annual investment policy, subject to the objectives of Government Code section 53600.5. The Fire Chief is directed to request that the County Auditor-Controller establish a separate fund in the County Treasury for the General Reserve so that earnings apportioned to it may be separately identified and retained.

Section 5. Direction Regarding Investment Earnings. Pursuant to Government Code section 53647(b), this Board hereby directs that all interest and other increment apportioned on the principal held in the General Reserve be paid to, and retained in, the fund which contains that principal, and not into the general fund of the District. Such interest shall not be transferred out of the General Reserve except by subsequent resolution of this Board. The Fire Chief is directed to transmit a certified copy of this Resolution to the County Auditor-Controller and to the County Treasurer-Tax Collector.

Section 6. Effect if a Separate Fund Is Not Established. The designation of unrestricted fund balance made by Section 2 and the direction made by Section 5 are effective upon adoption of this Resolution and are not contingent upon establishment of a separate fund in the County Treasury. If the County Auditor-Controller does not establish a separate fund, or the County Treasurer-Tax Collector does not separately apportion earnings to it, the Fire Chief shall report that fact to this Board and return with alternatives for the accounting and custody of the General Reserve.

Section 7. Use of the General Reserve. The General Reserve is not limited to specific purposes and is available for any lawful District purpose upon adoption of a resolution of this Board by [a majority of the full membership of the Board]. No expenditure from the General Reserve is authorized by this Resolution.

Section 8. Statement of Intent. It is the intent of this Board that the General Reserve be used primarily for emergency response and recovery, revenue stabilization, and other non-recurring needs, and not for recurring

operating costs. This statement of intent is advisory and does not limit the authority of this Board under Section 7.

Section 9. Target Minimum Balance and Replenishment. It is the policy of this Board to maintain the General Reserve at not less than [\$5,000,000]. If the balance falls below the target minimum, staff shall present with the next budget a plan to restore the balance within [three] fiscal years. No maximum balance is established.

Section 10. Annual Review and Reporting. Staff shall report the balance of the General Reserve, the earnings apportioned to it, and any use of it with the Final Budget each fiscal year, and this Board shall review the General Reserve at that time and determine whether it remains reasonable and proper within the meaning of Article XIII B, section 5 of the California Constitution.

Section 11. Appropriations Limit. Staff shall present to this Board the District's calculated appropriations limit for fiscal year 2026/27 and the headroom remaining after the contribution made by this Resolution before this Board adopts the Final Budget, consistent with Health and Safety Code section 13895.

Section 12. Investment Policy. Staff is directed to return to this Board with a conforming amendment to the District's Investment Policy adopted June 18, 2026 so that the Investment Policy and the custody arrangement for the General Reserve are consistent.

Section 13. No Delegation of Expenditure Authority. This Resolution delegates no expenditure authority to the Fire Chief or to any other officer or employee of the District. Any delegation of emergency expenditure authority shall be made by separate resolution adopted by a four-fifths vote pursuant to Public Contract Code sections 22050 and 20806.

Section 14. Amendment or Rescission. This Resolution may be amended or rescinded only by a subsequent resolution of this Board adopted with the same formality.

Section 15. Implementation. The Fire Chief, or designee, is authorized and directed to take all actions necessary to implement this Resolution, including making or requesting the accounting entries required to record the General Reserve.

Section 16. Severability. If any provision of this Resolution is held invalid or unenforceable by a court of competent jurisdiction, the remaining provisions shall not be affected and shall remain in full force and effect.

Section 17. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the El Dorado County Fire Protection District

AYES:

NOES:

ABSENT:

ABSTAIN:

Mickey Kaiserman, Board Chair
Board of Directors
El Dorado County Fire Protection District

ATTEST:

Kathleen Freeman, Clerk of the Board
El Dorado County Fire Protection District

CERTIFICATION

I, Kathleen Freeman, Clerk of the Board of Directors of the El Dorado County Fire Protection District, do hereby certify that the foregoing Resolution No. 2026-23 was duly introduced, passed, and adopted by the Board of Directors of the El Dorado County Fire Protection District at a regular meeting thereof held on September 17, 2026, and that the vote recorded above is a true and correct statement of the action taken.

Kathleen Freeman, Clerk of the Board

Date: _____



EL DORADO COUNTY FIRE PROTECTION DISTRICT

501 Pleasant Valley Road • Diamond Springs, CA 95619 • (530) 644-9630

STAFF REPORT

DATE:	September 10, 2026
MEETING DATE:	September, 2026
AGENDA ITEM:	
TO:	Board of Directors, El Dorado County Fire Protection District
FROM:	Brad Gates, Fire Chief
THROUGH:	Ben Anderson, Deputy Chief of Administration
SUBJECT:	Declaration of Truck 26 2000 Marion/Spartan 105-Foot Rear-Mount Aerial Quint) as Surplus Property; Authorization to Sell at a Minimum Price; Authorization to Execute Transfer Documents

RECOMMENDATION

Staff recommends that the Board of Directors:

- Find that Truck 26, a 2000 Marion/Spartan 105-foot rear-mount aerial quint (VIN 4S7AW4293YCO35033), is no longer necessary for District purposes, and declare the apparatus surplus property;
- Authorize the Fire Chief, or designee, to sell the apparatus by direct sale to another public agency, public online auction or competitive-bid platform, or consignment through a used fire apparatus dealer or broker, at a gross sale price of not less than \$50,000
- Direct staff to return to the Board for further direction if no offer at or above the minimum sale price is received within 120 days after the apparatus is first offered for sale; and
- Authorize the Fire Chief, or designee, to execute the bill of sale, Department of Motor Vehicles transfer documents, and related instruments necessary to complete the sale, with net proceeds deposited to Districts General Fund.

BACKGROUND

Truck 26 is a rear-mount aerial quint that transferred to the El Dorado County Fire Protection District (District) with the apparatus fleet of the former Diamond Springs–El Dorado Fire Protection District upon annexation. The apparatus combines an aerial ladder with a fire pump and water tank, allowing it to operate as either a truck company or an engine company. Its principal specifications are summarized in Table 1.

Table 1. Truck 26 Apparatus Summary

Unit designation	Truck 26
Model year / body / chassis	2000 Marion body on Spartan MFD low-profile chassis
Engine	Detroit Diesel Series 60, 470 horsepower

Aerial device	105-foot Aerial Innovations four-section rear-mount ladder; 500-pound tip load
Pump, tank, and foam	1,500 GPM Hale fire pump; 300-gallon poly water tank; 40-gallon foam cell with FoamPro system
Other equipment	7.5 kW Generac generator; seating for six; full-height rescue-style compartments
Mileage / engine hours	Approximately [71,620] miles; 6,561 engine hours (as of 9/10/26)
VIN	4S7AW4293YCO35033]
Condition	Operational; rated “Fair” in the market valuation (Attachment A)

Following the annexation, staff reviewed the combined fleet for apparatus age, capability, redundancy, maintenance cost, and operational need across the expanded District. That review concluded that Truck 26 is not required to meet the District’s emergency response objectives. The apparatus remains operational and has been maintained in accordance with manufacturer’s recommendations. Maintenance records, inspection reports, service documentation, and operator manuals are on file and will be made available to prospective purchasers.

Disposition of District apparatus requires a declaration of surplus by the Board of Directors under District Policy 3030.90, Fixed Asset Accounting Control. This item requests that declaration together with the authority necessary to complete a sale.

DISCUSSION

Operational Need

Annex guidance accompanying NFPA 1900 recommends that fire apparatus be moved from front-line to reserve status after 15 years of service and removed from service at 25 years. Truck 26 has reached the end of that recommended service life.

The District’s aerial response capability is provided by Truck 28, a 2024 Pierce Ascendant 107-foot aerial assigned to Station 28, supplemented by automatic aid aerial resources from EDH T85. Staff evaluated the effect of removing Truck 26 on ladder-service coverage with no negative impacts. Truck 26 does not assign daily staffing, and its removal does not change District staffing levels.

Reserve Retention Considered

Staff evaluated retaining Truck 26 as a reserve aerial. A reserve aerial carries the same recurring obligations as a front-line unit: annual fire pump service testing, aerial device inspection and certification, aerial torque testing, ground ladder testing, and the manufacturer’s recommended 1,000-hour preventive maintenance service. These obligations cost an average of approximately \$14,000 per year, exclusive of unscheduled repairs or component replacement. The specialized aerial components, parts availability for an apparatus of this age, the increasing likelihood of major repairs and extended out-of-service time, and ongoing operator training requirements further limit the value of Truck 26 as a reserve unit.

Disposal Method

Upon Board authorization, the Fire Chief, or designee, in consultation with Fleet Maintenance, will select the method of sale that provides appropriate market exposure and the best reasonable return to the District, considering the apparatus’s age, condition, mileage and engine hours, remaining service life, and the market for used aerial apparatus. Available methods are:

- **Sale to another public agency** — direct sale at a price not less than the minimum sale price;
- **Public online auction or competitive-bid platform** — listing through GovDeals or a comparable service providing broad public exposure; or

- **Dealer or broker consignment** — marketing through a used fire apparatus dealer or broker, typically in exchange for a commission.

Valuation and Minimum Sale Price

Staff obtained a market valuation from Garage Technologies, Inc., an online marketplace for used emergency apparatus (Attachment A). The valuation, dated September 1, 2026, estimates a value range of \$50,000 to \$80,000, with an estimated market value of \$65,000. The valuation is a market estimate based on comparable listings and current market conditions; it is not a certified appraisal, and it reflects the specifications, mileage, and condition rating shown in Attachment A. The recommended minimum gross sale price of \$50,000 corresponds to the low end of the valuation range. If no offer at or above that amount is received within 120 days, staff will return to the Board with the offers received and a recommendation.

Terms of Sale

The apparatus will be sold as-is, without warranty. Before transfer, staff will remove District radios, District markings, and any loose equipment not identified in the sale listing and will remove or disable emergency warning lamps and sirens when the purchaser is not an authorized emergency vehicle operator. The purchaser will be responsible for transport and for compliance with emissions, registration, and equipment requirements applicable to its intended use.

FISCAL IMPACT

Declaring Truck 26 surplus and authorizing its sale will generate one-time revenue and eliminate recurring ownership costs, as summarized in Table 2.

Table 2. Estimated Fiscal Effect

Item	Estimated Amount	Basis
One-time sale revenue (gross)	\$50,000 – \$80,000	Attachment A; estimated market value \$65,000
Less: platform, dealer, or broker fees	10% - \$5,000	Dependent on the disposal method selected
Avoided recurring inspection, testing, and preventive maintenance	≈ \$14,000 per year	District fleet maintenance records, FY 24–25; excludes unscheduled repairs
Avoided vehicle insurance premium	[\$] per year	Yearly

Sale revenue is not included in the FY 2026-27 9/17/2026 Budget and will be recognized when received, net of any platform, dealer, or broker fees, in General Fund. Avoided maintenance and insurance costs represent cost avoidance and will be reflected in future fleet maintenance and insurance budgets; no budget adjustment is proposed with this action. Staff time and preparation costs, including removal of markings and equipment and preparation of the listing, will be absorbed within existing appropriations.

Upon sale, the apparatus will be removed from the District's capital asset records, and any gain or loss on disposal will be recognized against its net book value of sale. No additional appropriation is required.

POLICY AND LEGAL COMPLIANCE

Authority. Health and Safety Code section 13861, subdivision (b), authorizes a fire protection district to hold, manage, dispose of, and convey its property. The sale will be conducted in accordance with District Policy 3030.90, Fixed Asset Accounting Control. The Surplus Land Act (Gov. Code, § 54220 et seq.) governs the disposition of real property and does not apply to this action.

Title and Annexation Terms. Before the sale, staff will confirm that title to the apparatus is vested in the District and that the terms and conditions of the annexation approved by the El Dorado Local Agency Formation Commission do not restrict the disposition of transferred assets.

Acquisition Funding Source. Staff will confirm before sale the source of funds used by the former district to acquire the apparatus. If any portion of the purchase was federally funded, the disposition requirements of the applicable award apply; under 2 CFR 200.313(e), or the predecessor requirements in effect when the award was made, the federal awarding agency is entitled to its proportionate share of the proceeds for equipment with a current fair market value exceeding \$10,000 per unit. If the apparatus was acquired with development impact fees or other restricted revenue, the deposit of sale proceeds will be reviewed with District Counsel and the El Dorado County Auditor-Controller.

Gift of Public Funds. Article XVI, section 6 of the California Constitution prohibits the gift of public funds or property. The recommended minimum sale price, supported by a third-party market valuation, is intended to ensure that the District receives fair value. Any proposed sale below that price, including a reduced-price sale to another public agency, will return to the Board, and any required public-purpose findings will be reviewed by District Counsel.

Vehicle Code. Flashing warning lamps and sirens are restricted to authorized emergency vehicles (Veh. Code, §§ 25250, 27002). These devices will be removed or disabled before transfer to any purchaser that is not an authorized emergency vehicle operator. The District will notify the Department of Motor Vehicles of the transfer within five days of sale, as required by Vehicle Code section 5900.

Emissions. The California Air Resources Board Truck and Bus Regulation (Cal. Code Regs., tit. 13, § 2025) exempts authorized emergency vehicles as described in Vehicle Code section 165. A purchaser that operates the apparatus in California for non-emergency purposes may be subject to that regulation. Sale documents will state that the purchaser is responsible for compliance with the emissions requirements applicable to its intended use. District Counsel will review the form of sale documents, including the as-is and compliance disclosures.

California Environmental Quality Act. Staff has determined that this action is not a project under the California Environmental Quality Act pursuant to CEQA Guidelines section 15378, subdivision (b)(5), because it is an organizational or administrative activity that will not result in a direct or indirect physical change in the environment. This determination has been referred to District Counsel for confirmation.

Accounting. Removal of the apparatus from the capital asset records and recognition of any gain or loss will be recorded consistent with GASB Statement No. 34 and the District's capital asset policy. Staff will coordinate with the El Dorado County Auditor-Controller regarding the capital asset record and the fund to which proceeds are deposited.

Brown Act and Labor Relations. This item has been noticed in accordance with Government Code section 54954.2 and is placed on the agenda. The action does not change District staffing levels, and staff does not anticipate that it affects any term of the Memorandum of Understanding with IAFF Local 3556.

CONCLUSION

Truck 26 has reached the end of its recommended service life, is not required to meet the District's emergency response objectives, and carries recurring inspection, certification, and maintenance costs that its current use does not justify. Declaring the apparatus surplus and authorizing its sale at not less than the recommended minimum price will return fair value to the District and eliminate those recurring costs.

Staff recommends Board approval of all actions described in this report.

Respectfully submitted,

Prepared by:

Reviewed by:

Brad Gates

Fire Chief

El Dorado County Fire Protection District

Date: _____

Ben Anderson

Deputy Chief of Administration

El Dorado County Fire Protection District

Date: _____

ATTACHMENTS

- A.** Garage Appraisal Report — 2001 Marion Spartan 109' Quint, Garage Technologies, Inc., dated September 1, 2026 (2 pages)

Garage Appraisal Report

Prepared for: Jack Daniels

Prepared by: Garage Technologies, Inc.

Date of Report Creation: [Sep 1, 2026](#)

Vehicle Details

Make/Vehicle Type	2001 Marion Spartan 109' Quint
Year	2001
Mileage	79,000 miles
Additional Details	VEHICLE 2001 Marion Spartan 109' Quint (Ladders, Aerials, and Quints) Condition: Fair Mileage: 79,000 • 4WD: false • Automatic: true • Vehicle type: Quint • Body: Marion • Chassis: Spartan • Mileage: 79000 • Pump size (gpm): 1500 • Tank size (gal): 250 • Aerial length (ft): 109 VALUATION Estimate: \$50,000 to \$80,000 (market \$65,000)

Appraisal Value

Based on the provided information, the vehicle has an appraised value of:



\$50,000 - \$80,000

Disclaimer: This appraisal is provided as a reference point based on current market conditions and comparable listings as of the date of the valuation. Your department retains full control over the listing price.

Garage Appraisal Report

Prepared for: Jack Daniels
Prepared by: Garage Technologies, Inc.
Date of Report Creation: [Sep 1, 2026](#)

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EL DORADO COUNTY FIRE PROTECTION DISTRICT

Monthly Run Review

August 2026

Engines 17 · 25 · 28 · 319 · 49 · 372 | Medics 17 · 19 · 25 · 28 · 48 · 49

908

Engine Calls

1,376

Medic Calls

2,284

Total Calls

DISTRICT OVERVIEW — AUGUST 2026



All ECFPD Stations · 6 Engine Companies · 6 Medic Units · Source: CAD Total Committed Time by Resource & Type

2,284

Total District Calls

Engines + Medics

908

Engine Calls

6 engine companies

1,376

Medic Calls

6 medic units

76%

Med Aid — Engines

689 of 908 calls

STATION BREAKDOWN — AUGUST 2026

Station	Engine	Medic Unit	Medic Calls	Station Total	Med Aid (Eng)	M/C Burden
Station 17	121	M17	179	300	92 (76%)	32%
Station 19	77	M19	160	237	48 (62%)	39%
Station 25	302	M25	287	589	249 (82%)	10%
Station 28	126	M28	266	392	98 (78%)	15%
Station 48 ★	—	M48	256	256	—	27%
Station 49	232	M49	228	460	172 (74%)	20%
Station 72	50	—	—	50	30 (60%)	—
TOTAL	908	6 Units	1,376	2,284	689 (76%)	22% system

August CAD extract uses rolled incident types (FIRES · FSM · MEDICAL · MISC · PSA) — medic move-ups reported under MISC · Engine Medical Aid = MEDICAL type

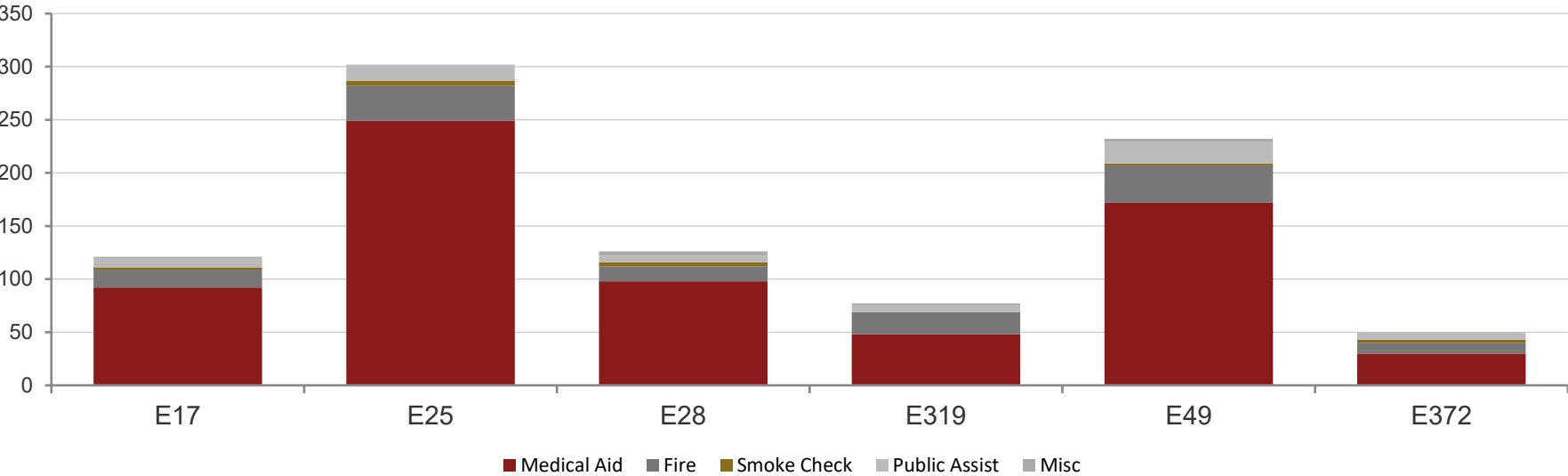
Move-ups fell a FOURTH straight month: 471 → 382 → 352 → 301 (22%) · District system UHU 0.24 (2,111 committed/assigned hrs ÷ 8,928) · M48 steady at 256

ENGINE COMPANIES — AUGUST 2026 SUMMARY

908 total engine calls · 6 companies · Source: CAD Total Committed Time by Resource & Type



CALL TYPE BY ENGINE COMPANY



Fire season peaked: 146 fire-type calls vs 120 July / 98 June · E25 hit a season-high 302 calls · Engine system UHU 0.21 (401 committed + 558 collateral hrs ÷ 4,464)

ENGINE COMPANIES — DETAILED CALL TYPE TABLE

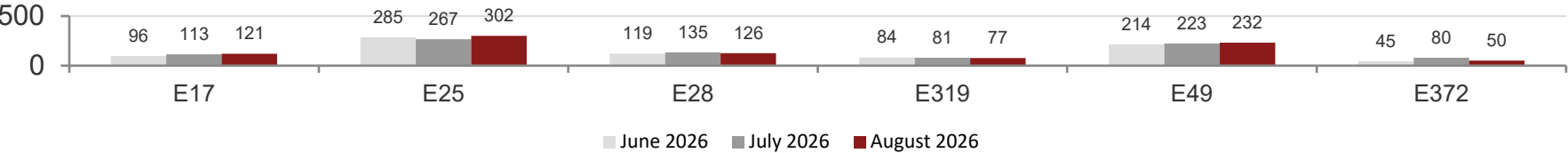
All categories by unit · August 2026 · CAD rolled types (FIRES / FSM / MEDICAL / PSA / MISC)



CALL TYPE BY ENGINE COMPANY — AUGUST 2026

Unit	Fire	Smoke Check	Medical Aid	Public Assist	Misc	TOTAL	Committed Hrs
E17	17	2	92	9	1	121	61.7
E25	33	5	249	15	0	302	108.5
E28	14	4	98	6	4	126	62.1
E319	21	0	48	6	2	77	63.9
E49	35	2	172	20	3	232	76.2
E372	10	3	30	7	0	50	28.7
TOTAL	130	16	689	63	10	908	401

ENGINE COMPANY JUNE · JULY · AUGUST 2026 — TOTAL CALLS



E25 (+35) rebounded to a season-high 302 · E49 (+9) third straight increase · E372 (–30) normalized after July's spike · Engine volume 899 → 908

ENGINE UHU — DISPATCH TIME + NON-DISPATCH TASK TIME

True CAD committed time PLUS a 3 hr/day on-task proxy for committed work dispatch records never capture



21%

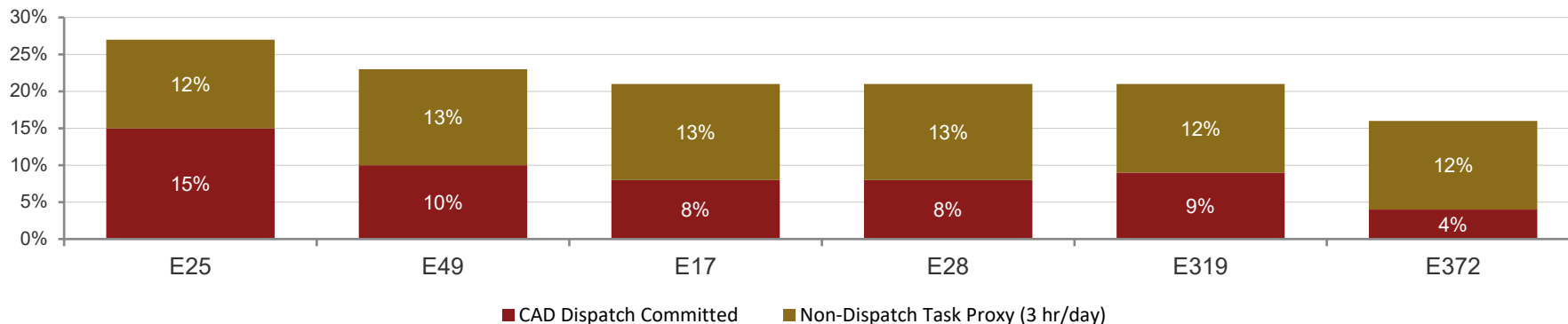
ENGINE SYSTEM UHU

401 committed + 558 proxy hrs ÷
4,464

THE 3-HOUR DAILY ON-TASK PROXY

Engine companies are committed daily to work that never generates a dispatch record: public events and community engagement, fire prevention and inspections, training and drills, equipment checks, and station duties. A 3 hr/day proxy (93 hrs/month per company) counts this as ASSIGNED time — the company is on task and not truly available, even though CAD shows no incident.

ENGINE UHU BY COMPANY (%) — CAD DISPATCH COMMITTED + NON-DISPATCH TASK PROXY



TOTAL ENGINE UHU: E25 27% · E49 23% · E17 21% · E28 21% · E319 21% · E372 16% — every company carries a steady ~13% base of assigned non-dispatch work before the first call of the day

Method: true CAD committed time (DSP→available) + 3 hr/day × 31 days on-task proxy, ÷ 744 unit-hrs · Fitch & Associates: 24-hr shift agencies target the lower UHU band

Engine 17 — AUGUST 2026

121 total calls · Medical Aid 92 (76%) · Fire+FSM: 19 · 62 committed hrs



AUGUST 2026 SUMMARY

121

Total Calls

92

Medical Aid
76%

19

Fire + FSM
17 fire · 2 smoke

10

Public Assist/Misc

UHU 0.21

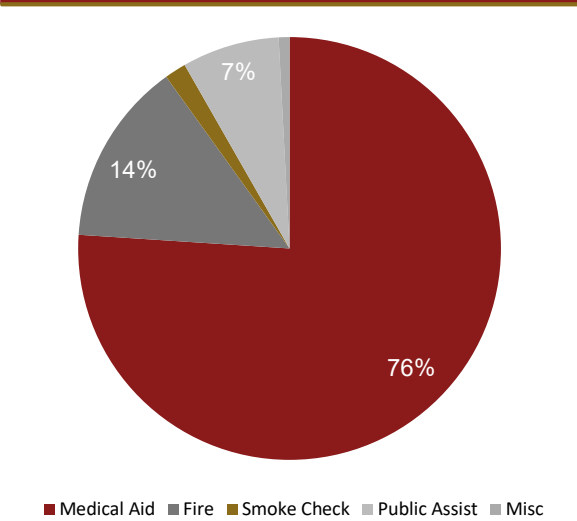
· 155 hrs (62 committed + 93 collateral) ÷ 744

MONTH-OVER-MONTH — JUN · JUL · AUG

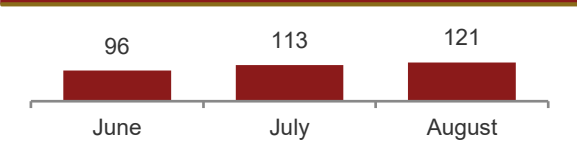
	JUN	JUL	AUG	CHANGE
Total Calls	96	113	121	▲ 8
Medical Aid	78	90	92	▲ 2
Fire Calls	12	8	19	▲ 11

Engine 17: third straight increase (96 → 113 → 121). Fire calls 19 — season high for the company.

CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



CALL TYPE BREAKDOWN

Medical Aid	92 (76%)
Fire	17 (14%)
Public Assist	9 (7%)
Smoke Check	2 (2%)
Misc	1 (1%)

Avg committed time: 39 min/call

Engine 25 — AUGUST 2026

302 total calls · Medical Aid 249 (82%) · Fire+FSM: 38 · 109 committed hrs



AUGUST 2026 SUMMARY

302

Total Calls

249

Medical Aid
82%

38

Fire + FSM
33 fire · 5 smoke

15

Public Assist/Misc

UHU 0.27

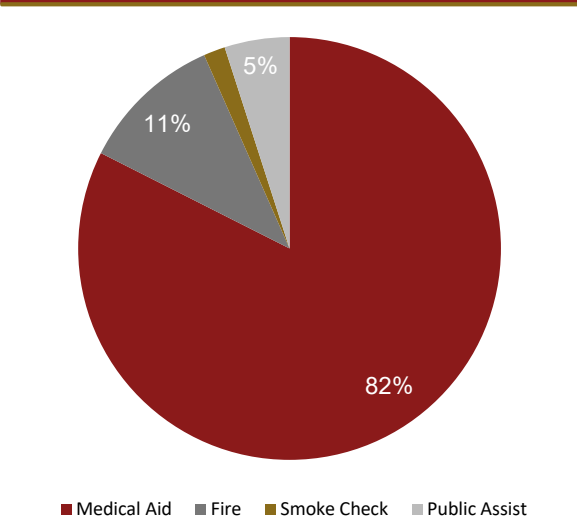
· 202 hrs (109 committed + 93 collateral) ÷ 744

MONTH-OVER-MONTH — JUN · JUL · AUG

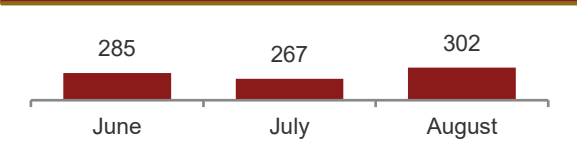
	JUN	JUL	AUG	CHANGE
Total Calls	285	267	302	▲ 35
Medical Aid	237	211	249	▲ 38
Fire Calls	26	35	38	▲ 3

Engine 25: rebounded +35 to a season-high 302 — busiest engine in the district. 38 fire-type calls.

CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



CALL TYPE BREAKDOWN

Medical Aid

249
(82%)

Fire

33
(11%)

Public Assist

15
(5%)

Smoke Check

5 (2%)

Avg committed time: 31 min/call

Engine 28 — AUGUST 2026

126 total calls · Medical Aid 98 (78%) · Fire+FSM: 18 · 62 committed hrs



AUGUST 2026 SUMMARY

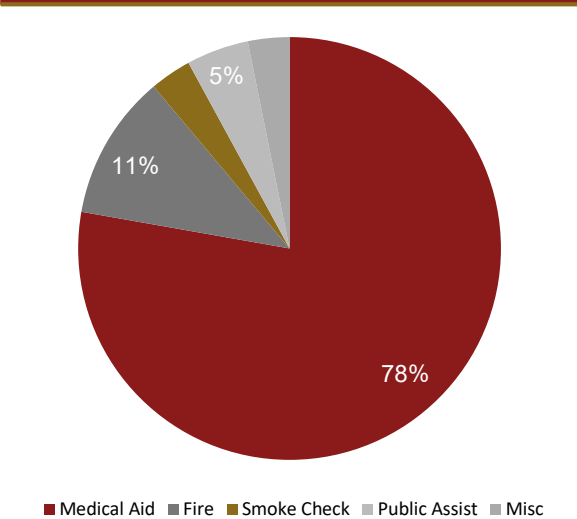


MONTH-OVER-MONTH — JUN · JUL · AUG

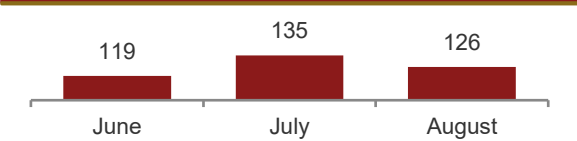
	JUN	JUL	AUG	CHANGE
Total Calls	119	135	126	▼ 9
Medical Aid	84	91	98	▲ 7
Fire Calls	15	22	18	▼ 4

Engine 28: -9 vs July, in line with June. Highest MISC count (4) in the district.

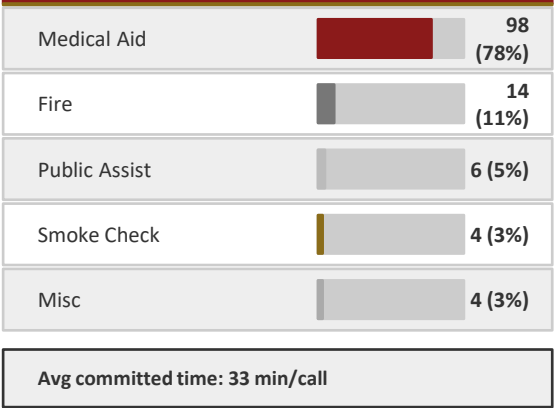
CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



CALL TYPE BREAKDOWN



Engine 319 — AUGUST 2026

77 total calls · Medical Aid 48 (62%) · Fire+FSM: 21 · 64 committed hrs



AUGUST 2026 SUMMARY

77

Total Calls

48

Medical Aid
62%

21

Fire + FSM
21 fire · 0 smoke

8

Public Assist/Misc

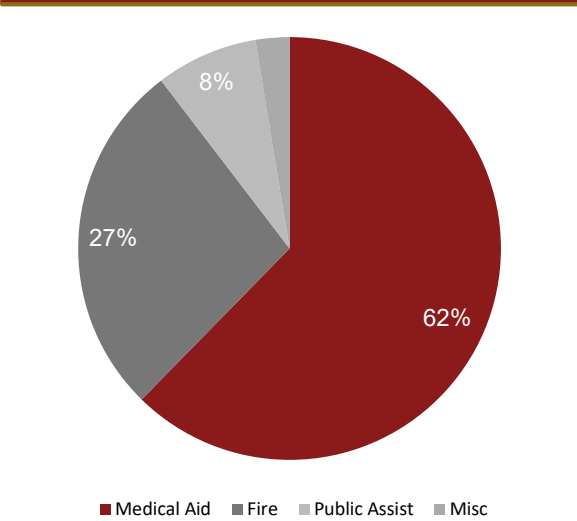
UHU 0.21 · 157 hrs (64 committed + 93 collateral) ÷ 744

MONTH-OVER-MONTH — JUN · JUL · AUG

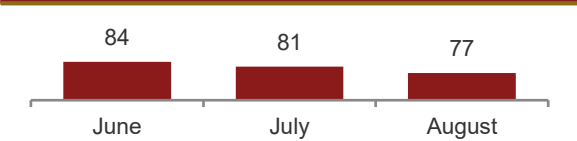
	JUN	JUL	AUG	CHANGE
Total Calls	84	81	77	▼ 4
Medical Aid	53	59	48	▼ 11
Fire Calls	18	14	21	▲ 7

Engine 319: 21 fire calls — 27% of its workload, highest fire share of any company. Longest avg commitment (61 min).

CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



CALL TYPE BREAKDOWN

Medical Aid

48
(62%)

Fire

21
(27%)

Public Assist

6 (8%)

Misc

2 (3%)

Avg committed time: 61 min/call

Engine 49 — AUGUST 2026

232 total calls · Medical Aid 172 (74%) · Fire+FSM: 37 · 76 committed hrs



AUGUST 2026 SUMMARY

232

Total Calls

172

Medical Aid
74%

37

Fire + FSM
35 fire · 2 smoke

23

Public Assist/Misc

UHU 0.23

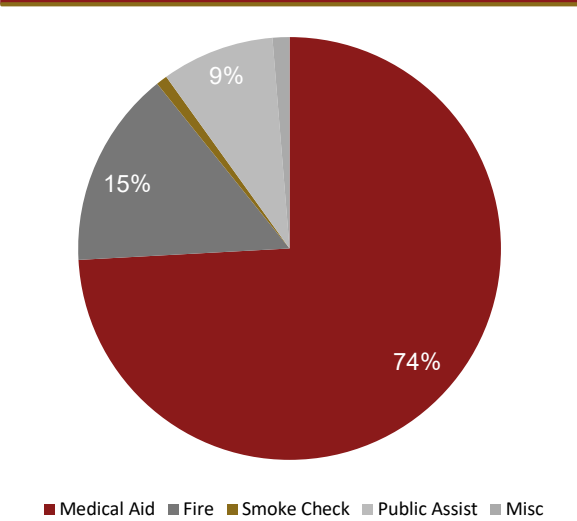
· 169 hrs (76 committed + 93 collateral) ÷ 744

MONTH-OVER-MONTH — JUN · JUL · AUG

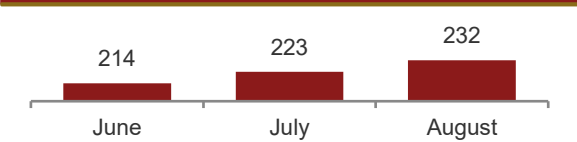
	JUN	JUL	AUG	CHANGE
Total Calls	214	223	232	▲ 9
Medical Aid	169	161	172	▲ 11
Fire Calls	25	33	37	▲ 4

Engine 49: third straight increase (214 → 223 → 232). 37 fire-type calls — most in the district.

CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



CALL TYPE BREAKDOWN

Medical Aid	172 (74%)
Fire	35 (15%)
Public Assist	20 (9%)
Smoke Check	2 (1%)
Misc	3 (1%)

Avg committed time: 32 min/call

Engine 372 — AUGUST 2026

50 total calls · Medical Aid 30 (60%) · Fire+FSM: 13 · 29 committed hrs



AUGUST 2026 SUMMARY

50

Total Calls

30

Medical Aid
60%

13

Fire + FSM
10 fire · 3 smoke

7

Public Assist/Misc

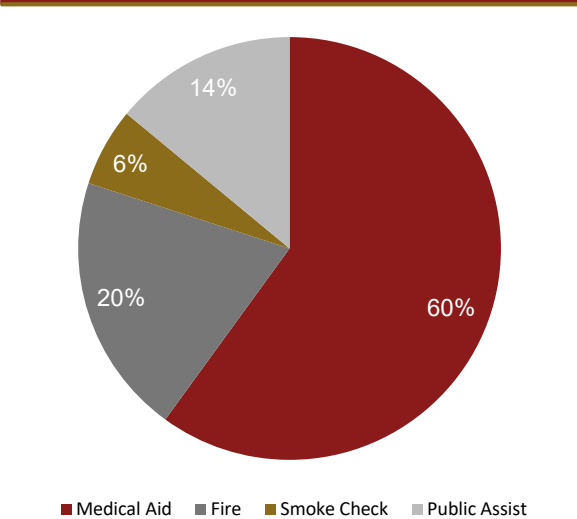
UHU 0.16 · 122 hrs (29 committed + 93 collateral) ÷ 744

MONTH-OVER-MONTH — JUN · JUL · AUG

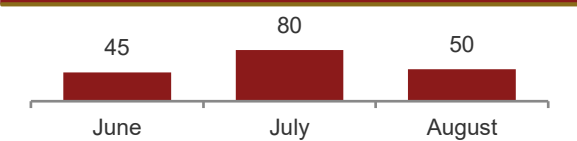
	JUN	JUL	AUG	CHANGE
Total Calls	45	80	50	▼ 30
Medical Aid	36	63	30	▼ 33
Fire Calls	2	8	13	▲ 5

Engine 372: normalized to 50 after July's 80-call spike — back to the May/June baseline. 13 fire-type calls.

CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



CALL TYPE BREAKDOWN

Medical Aid	30 (60%)
Fire	10 (20%)
Public Assist	7 (14%)
Smoke Check	3 (6%)
Avg committed time: 37 min/call	

MEDIC UNITS — AUGUST 2026 OVERVIEW

1,376 total medic calls · 6 units · Source: CAD Total Committed Time by Resource & Type



1,376

Total Medic Calls

All 6 units

1,036

Medical Aid

75% of medic calls

301

Move-Up Assignments

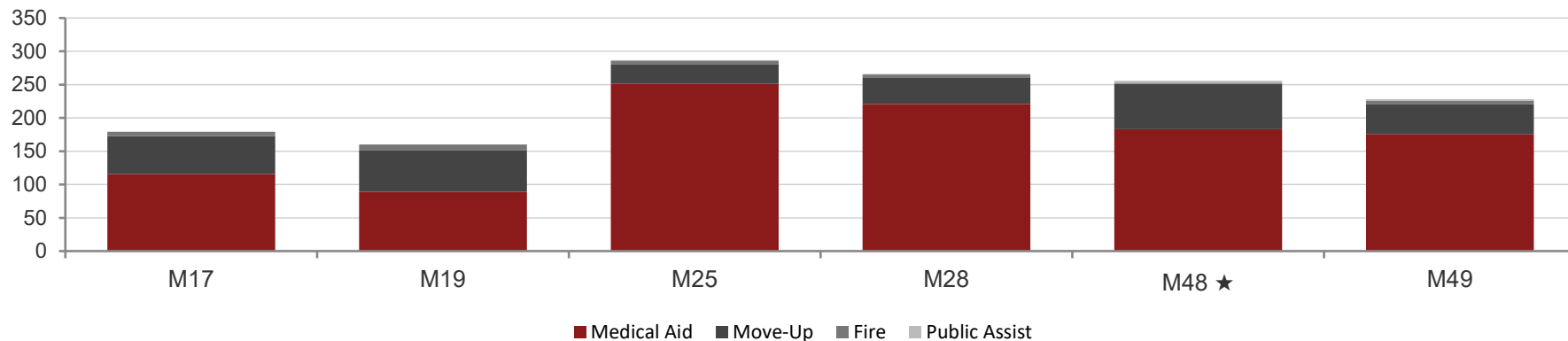
22% — 4th straight decline

926

Committed Hrs

True CAD time

CALL TYPE BY MEDIC UNIT — AUGUST 2026



MOVE-UP BURDEN AS % OF UNIT WORKLOAD

M17 32%

M19 39%

M25 10%

M28 15%

M48 ★ 27%

M49 20%

M19 corrected hard: M/C 86 → 62 (46% → 39%) · System M/C 301 — fourth straight decline · Medic system UHU 0.26 (926 committed + 226 M/C-proxy hrs ÷ 4,464)

UNIT HOUR UTILIZATION — AUGUST 2026 DASHBOARD



All 12 units on a 744 unit-hour basis (24-hr shifts, 31 days) · TRUE committed time for every unit · Fitch & Associates framework

0.21

ENGINE SYSTEM UHU

401 committed + 558 collateral hrs

0.24

DISTRICT SYSTEM UHU

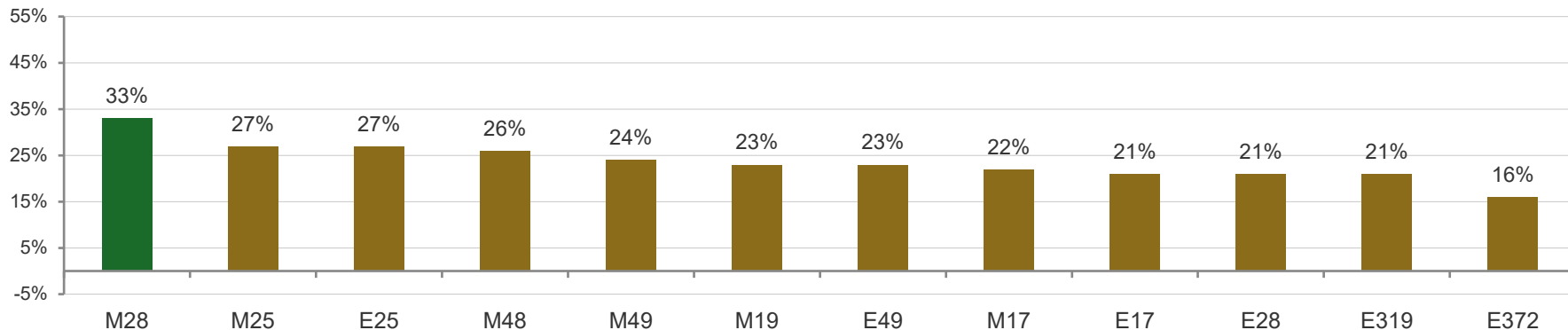
2,111 hrs ÷ 8,928 unit-hrs (12 units)

0.26

MEDIC SYSTEM UHU

926 committed + 226 M/C-proxy hrs

UHU BY UNIT (%) — GREEN = INSIDE FITCH 30–50% TARGET · GOLD = LOWER BAND (APPROPRIATE FOR 24-HR SHIFTS)



FITCH & ASSOCIATES BENCHMARK: 911-only EMS agencies typically target UHU between 0.30–0.50; agencies whose providers work 24-hour shifts deliberately target LOWER utilization for fatigue and crew safety. NOTE: engines upgraded this month to TRUE CAD committed time (previously a 1-hr response proxy) — the uniform method reads lower and is the accurate baseline going forward.

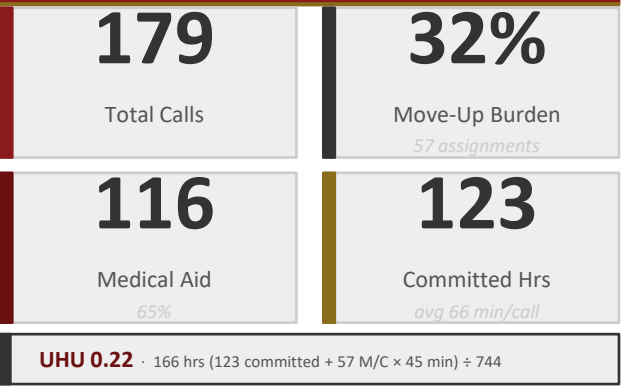
Method (uniform): TRUE CAD committed time (DSP→available) · medics + 45-min move-up posting proxy · engines + 3 hr/day collateral assigned time · all ÷ 744

MEDIC 17 — AUGUST 2026

179 total calls · 57 move-up assignments (32% of workload) · Medical Aid 116 (65%)



AUGUST 2026 SUMMARY



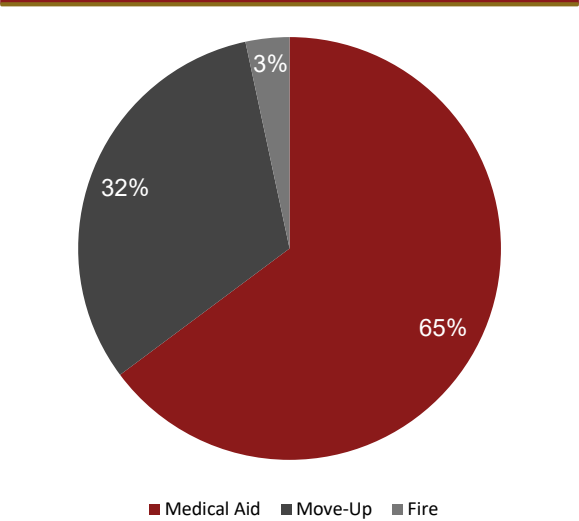
MONTH-OVER-MONTH — JUN · JUL · AUG

	JUN	JUL	AUG	CHANGE
Total Calls	187	180	179	▼ 1
Move-Ups	74	70	57	▼ 13
M/C Burden	40%	39%	32%	▼ 7pp

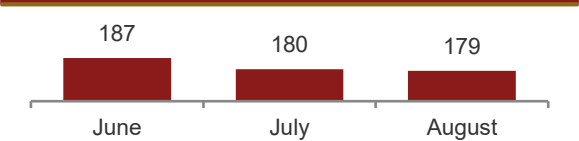
Zone 21 still dominant — 39 of 57

M17 improved again: 70 → 57 move-ups (39% → 32%). Zone 21 remains 68% of its coverage burden. Committed time 123 hrs, avg 66 min/call.

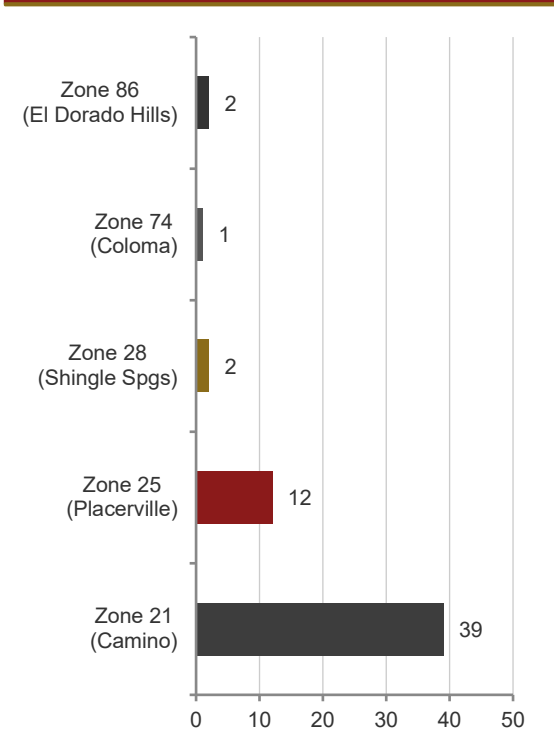
CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



MOVE-UP ZONES — M17 (57 total)

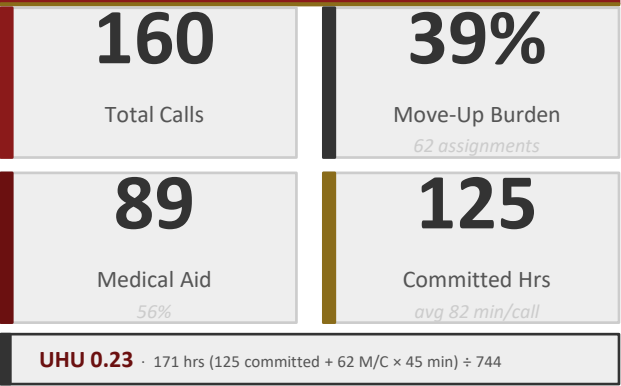


MEDIC 19 — AUGUST 2026

160 total calls · 62 move-up assignments (39% of workload) · Medical Aid 89 (56%)



AUGUST 2026 SUMMARY



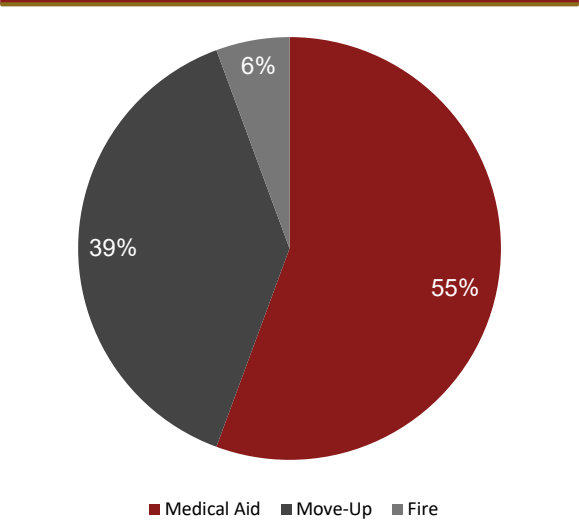
MONTH-OVER-MONTH — JUN · JUL · AUG

	JUN	JUL	AUG	CHANGE
Total Calls	168	188	160	▼ 28
Move-Ups	77	86	62	▼ 24
M/C Burden	46%	46%	39%	▼ 7pp

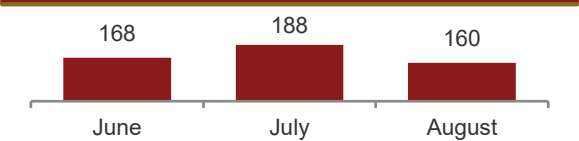
July spike corrected — 86 → 62

M19 move-ups fell -24 after July's outlier month (46% → 39%). Zone 49 pull eased (38 → 18). Longest avg commitment in fleet: 82 min/call.

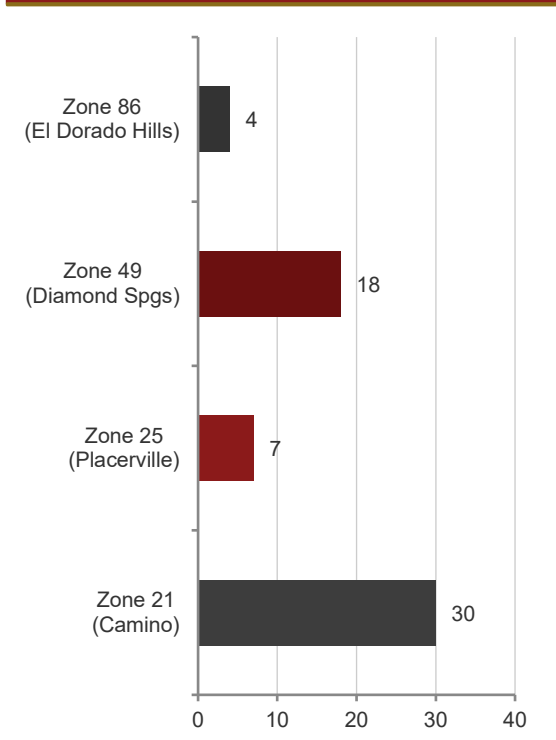
CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



MOVE-UP ZONES — M19 (62 total)



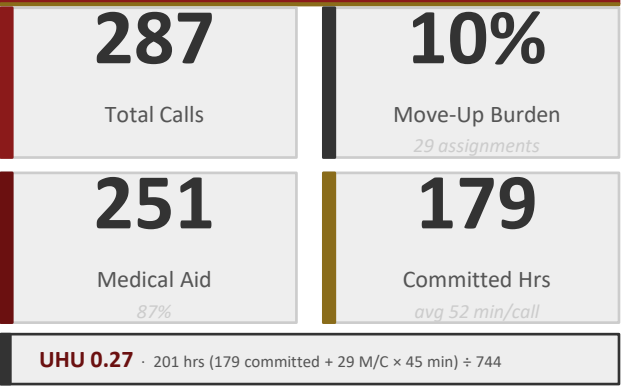
M19: 160 Aug calls (Jul 188, -28) · 39% move-up burden · 62 assignments across 4 zones

MEDIC 25 — AUGUST 2026

287 total calls · 29 move-up assignments (10% of workload) · Medical Aid 251 (87%)



AUGUST 2026 SUMMARY



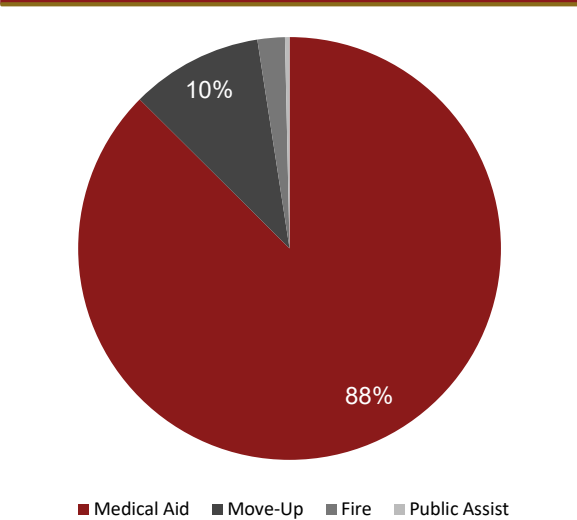
MONTH-OVER-MONTH — JUN · JUL · AUG

	JUN	JUL	AUG	CHANGE
Total Calls	278	268	287	▲ 19
Move-Ups	35	27	29	▲ 2
M/C Burden	13%	10%	10%	even

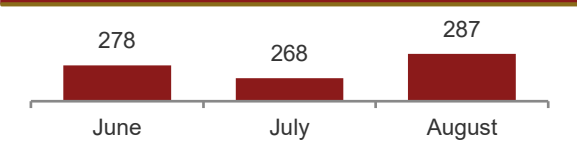
10% burden — three months running

M25 holds the system's best coverage efficiency at 10% for a third month.
Busiest medic: 287 calls, 251 medical aids.

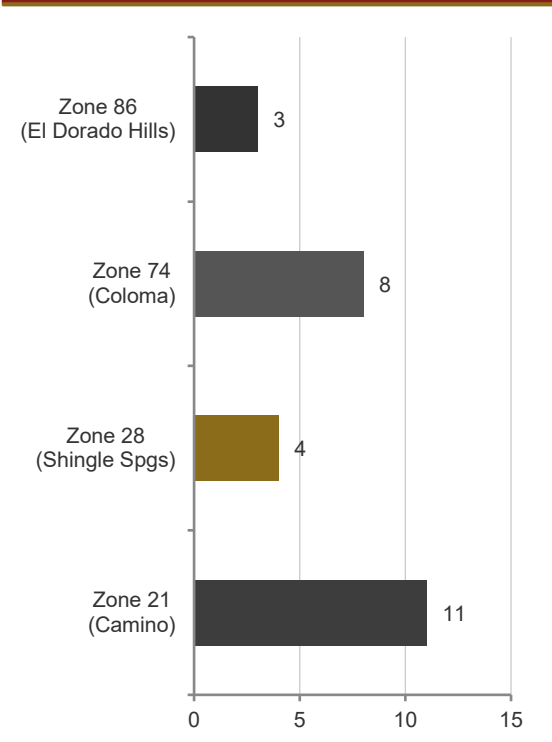
CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



MOVE-UP ZONES — M25 (29 total)

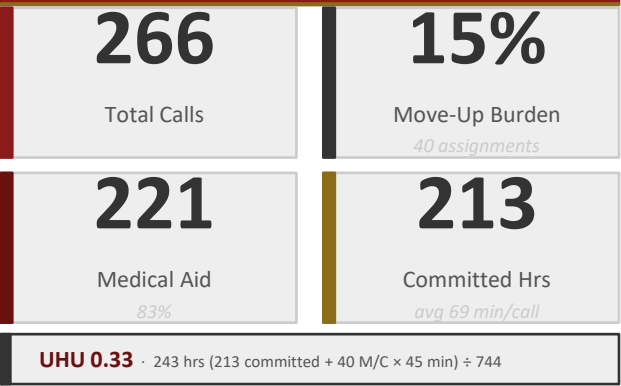


MEDIC 28 — AUGUST 2026

266 total calls · 40 move-up assignments (15% of workload) · Medical Aid 221 (83%)



AUGUST 2026 SUMMARY



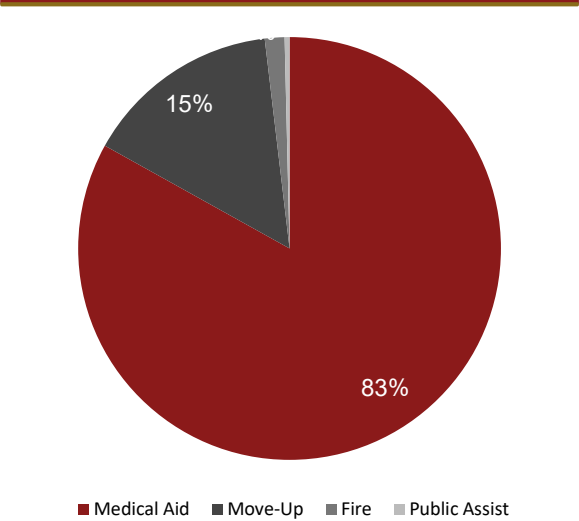
MONTH-OVER-MONTH — JUN · JUL · AUG

	JUN	JUL	AUG	CHANGE
Total Calls	251	273	266	▼ 7
Move-Ups	50	51	40	▼ 11
M/C Burden	20%	19%	15%	▼ 4pp

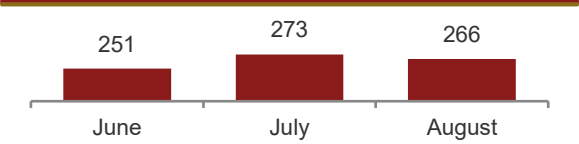
Heaviest committed load — 213 hrs

M28 carries the fleet's highest true committed time (213 hrs, UHU 0.33). Zone 86 (23) back atop its move-up destinations.

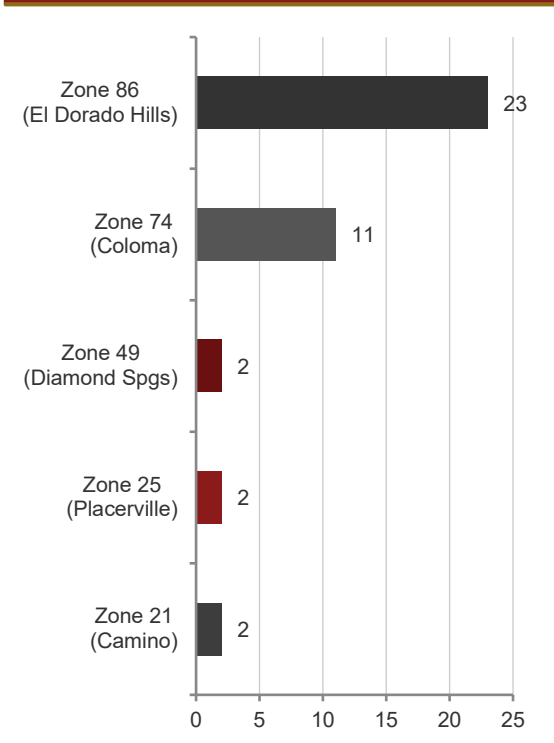
CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



MOVE-UP ZONES — M28 (40 total)



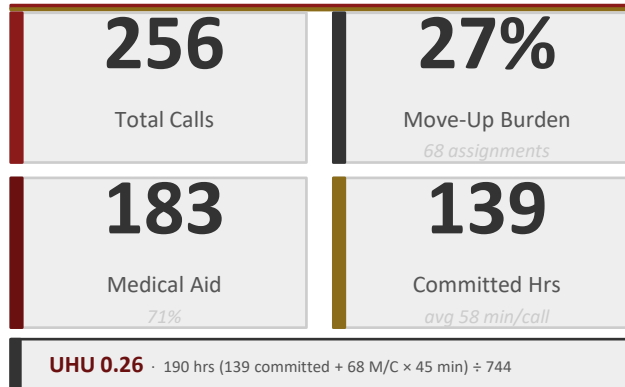
M28: 266 Aug calls (Jul 273, -7) · 15% move-up burden · 40 assignments across 5 zones

★ MEDIC 48 — AUGUST 2026

256 total calls · 68 move-up assignments (27% of workload) · Medical Aid 183 (71%)



AUGUST 2026 SUMMARY



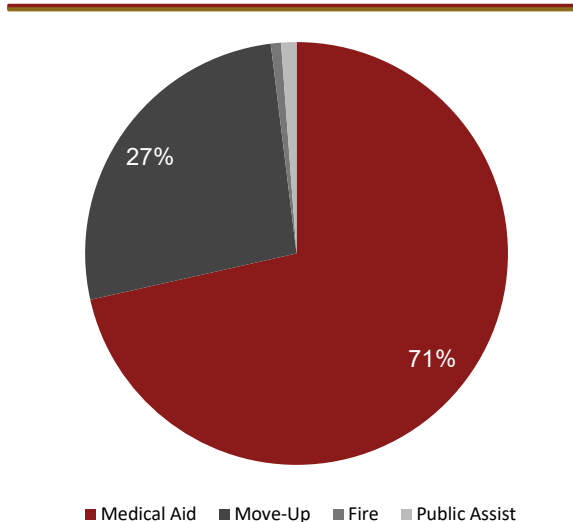
MONTH-OVER-MONTH — JUN · JUL · AUG

	JUN	JUL	AUG	CHANGE
Total Calls	256	257	256	▼ 1
Move-Ups	83	74	68	▼ 6
M/C Burden	32%	29%	27%	▼ 2pp

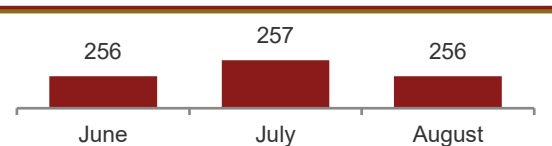
Metronome — 256 · 257 · 256

M48's volume is remarkably stable three months running. Move-ups eased again (83 → 74 → 68); Zone 86 still primary (32).

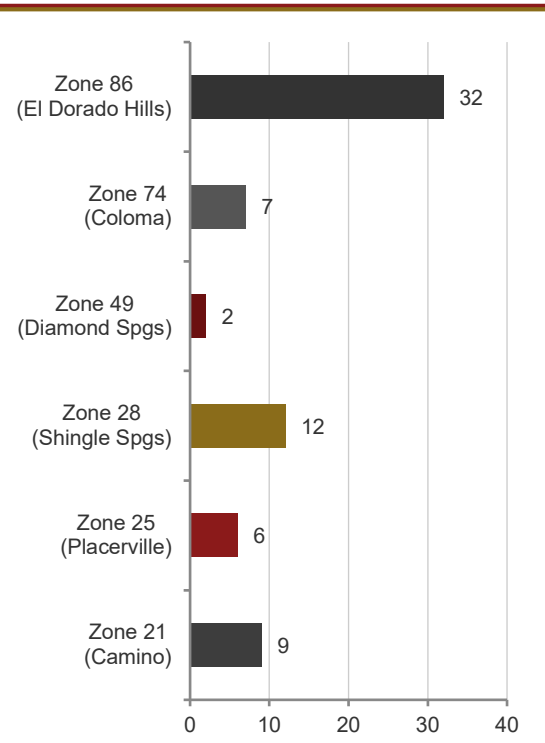
CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



MOVE-UP ZONES — M48 (68 total)



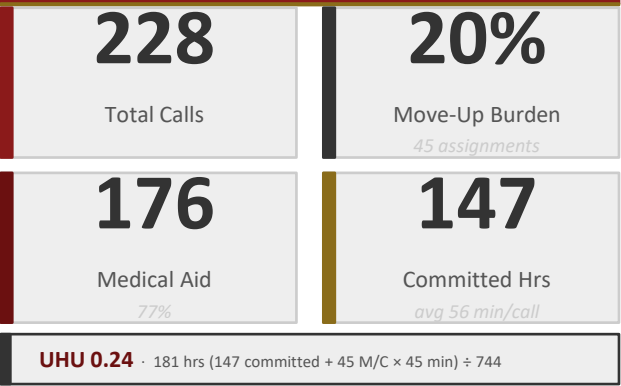
M48: 256 Aug calls (Jul 257, -1) · 27% move-up burden · 68 assignments across 6 zones

MEDIC 49 — AUGUST 2026

228 total calls · 45 move-up assignments (20% of workload) · Medical Aid 176 (77%)



AUGUST 2026 SUMMARY



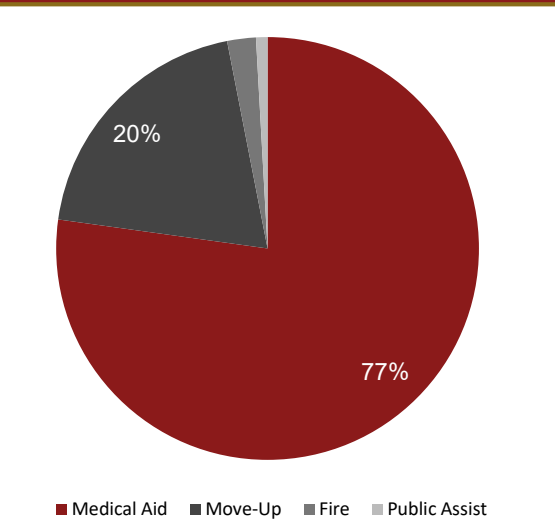
MONTH-OVER-MONTH — JUN · JUL · AUG

	JUN	JUL	AUG	CHANGE
Total Calls	248	212	228	▲ 16
Move-Ups	63	44	45	▲ 1
M/C Burden	25%	21%	20%	▼ 1pp

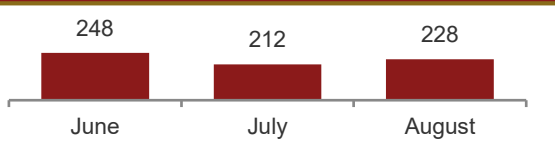
Zone 86 pull rising — 21 of 45

M49 up +16 vs July. Zone 86 (21) overtook home zone as top coverage destination — EDH demand reaching Station 49.

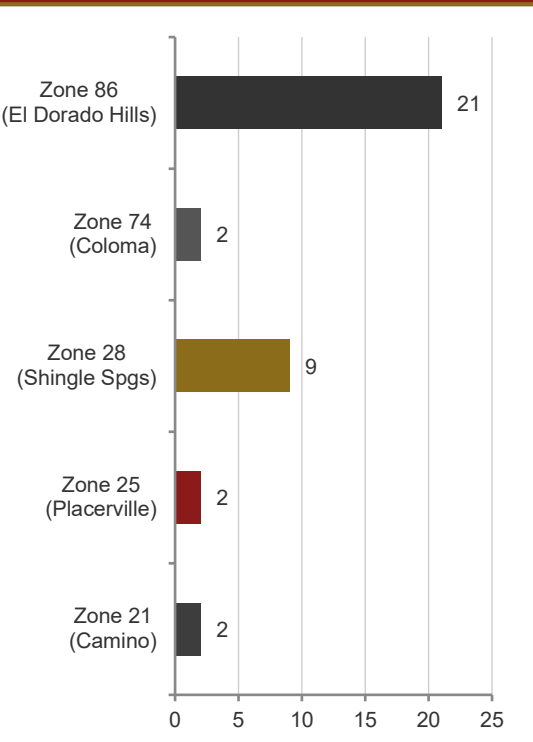
CALL DISTRIBUTION



JUN · JUL · AUG — TOTAL CALLS



MOVE-UP ZONES — M49 (45 total)





AUGUST 2026 RUN REVIEW — COMPLETE

908

Engine Calls

August 2026

1,376

Medic Calls

August 2026

2,284

Total Calls

August 2026

301

Move-Ups (▼51)

August 2026

Engines 17 • 25 • 28 • 319 • 49 • 372 • Medics 17 • 19 • 25 • 28 • ★48 • 49



EL DORADO COUNTY

FIRE PROTECTION DISTRICT

501 Pleasant Valley Road • Diamond Springs, CA 95619 • (530) 644-9630

FIRE CHIEF'S REPORT

DATE:	September 17, 2026
TO:	Board of Directors, El Dorado County Fire Protection District
FROM:	Brad Gates, Fire Chief
THROUGH:	N/A
SUBJECT:	Fire Chief's Report — September 2026

RECOMMENDATION

This report is submitted for information. Staff recommends that the Board of Directors receive and file the Fire Chief's Report for September 2026. No Board action is required.

SUMMARY

This report summarizes District activity since the last regular meeting of the Board of Directors, organized by community engagement and public information, labor relations, personnel actions, program and project status, and training and interagency participation. Matters requiring Board action are presented under separate agenda items.

COMMUNITY ENGAGEMENT AND PUBLIC INFORMATION

Merriest Christmas Town Contest — City of Placerville

The District participated in the City of Placerville's campaign in the Hallmark Channel Merriest Christmas Town contest, in which Placerville was named a national finalist. District participation included a media event conducted with Good Morning Sacramento, at which District personnel and apparatus appeared alongside City representatives. Participation was coordinated with the City and was limited to public-information activity consistent with the District's community outreach program.

September 11 Remembrance Events

District personnel attended and supported several September 11 remembrance activities across the service area, including an observance at the Seventh-day Adventist school, the Red Hawk Casino Stair Climb, and the community remembrance event and concert at Ponderosa High School. The District was represented at each event with static apparatus displays. Truck 28 was staged for display at two of the events, including a ceremonial flag display from the aerial ladder.

City of Placerville Employee Event

Executive staff attended the City of Placerville employee appreciation event. Attendance supported the District's working relationship with City departments and required no District expenditure beyond staff time.

LABOR RELATIONS

The District completed a meet and confer session with IAFF Local 3556 regarding a policy update affecting staffing. The parties reached agreement on the matters presented. Any resulting change in terms and conditions of employment will be memorialized in writing and returned to the Board for approval if Board action is required under the memorandum of understanding or District policy. Further detail is available to the Board in closed session under Government Code section 54957.6 if requested.

PERSONNEL AND RECOGNITION

The District conducted a badge pinning ceremony recognizing the following:

- **Newly hired Paramedic Ambulance Operators** assigned to Medic 48;
- **Promotion of the EMS Captain**; and
- **Promotion of the Deputy Fire Chief / Fire Marshal.**

All appointments and promotions were made from established classifications and are compensated in accordance with the District's publicly available pay schedule as adopted by the Board.

PROGRAM AND PROJECT STATUS

REACH Air Medical Services

The District has initiated weekly project coordination calls with REACH Air Medical Services to advance the pending project to completion. The calls establish a standing forum for scheduling, site and facility questions, and resolution of outstanding items. Any agreement, lease, or operational document arising from this work will be brought to the Board for consideration as a separate action item.

TRAINING AND INTERAGENCY PARTICIPATION

Ambulance Strike Team Training

The District was represented at Ambulance Strike Team training hosted by the State of California. Participation maintains District readiness to respond to statewide mutual aid requests under the California Ambulance Strike Team / Medical Task Force system and supports reimbursement eligibility for state-directed deployments.

National Fire Academy Youth Firesetting Course

The District hosted a National Fire Academy youth firesetting program development course at a District facility. Hosting the course provided training capacity for District personnel and regional partners at no tuition cost and supports development of the District's youth firesetting intervention program.

FISCAL IMPACT

None. The activities described in this report were conducted within the adopted Fiscal Year 2026/27 operating budget. Costs were limited to staff time, apparatus operating costs associated with community event displays, and travel and per diem associated with state training attendance. No unbudgeted expenditure and no additional appropriation is requested by this report. Any fiscal effect arising from the labor relations matter, the REACH project, or the youth firesetting program will be presented to the Board with the corresponding action item.

POLICY AND LEGAL COMPLIANCE

This item is informational and is noticed on the agenda consistent with the Ralph M. Brown Act (Government Code section 54950 et seq.). Because no action is recommended, the item is appropriate for placement as an information item; Board discussion is limited to matters within the scope of the posted description.

The meet and confer session described above was conducted under the Meyers-Milias-Brown Act (Government Code section 3500 et seq.). Any resulting modification to wages, hours, or other terms and conditions of employment is subject to written agreement and, where applicable, Board approval before implementation. Labor negotiation detail is reserved to closed session under Government Code section 54957.6.

Appointments and promotions reported above are compensated pursuant to a pay schedule adopted and publicly available in accordance with Government Code section 20636 and Title 2, California Code of Regulations, section 570.5, as required for CalPERS compensation reporting.

District participation in community, media, and municipal events is undertaken for public education, fire and life safety messaging, and emergency preparedness purposes, which staff understands to serve a District public purpose. District Counsel review is requested as to the use of District personnel and apparatus at events sponsored by third parties, including the application of Article XVI, section 6 of the California Constitution, and as to whether any cost-recovery or written use agreement should be established for recurring third-party events.

This report is not a project under the California Environmental Quality Act pursuant to CEQA Guidelines section 15378, as it is an administrative and informational activity that will not result in a direct or indirect physical change in the environment.

CONCLUSION

District activity during the reporting period reflects continued progress in personnel development, labor relations, interagency training, and community engagement. Staff recommends that the Board receive and file this report. Matters requiring Board action are presented under separate agenda items.

Respectfully submitted,

Brad Gates, Fire Chief

El Dorado County Fire Protection District

Date: _____

ATTACHMENTS:

None.