



**Sacramento Regional Fire/EMS Communications Center**  
10230 Systems Parkway, Sacramento, CA 95827-3006  
www.srfecc.ca.gov

**MEETING AGENDA**  
**REGULAR MEETING OF THE GOVERNING BOARD OF SRFECC**

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Tuesday, November 25, 2025

9:00 AM

Sacramento Regional Fire/EMS  
Communications Center Annex  
10240 Systems Pkwy Suite 200, CA 95827

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**THE BOARD WILL CONVENE IN AN OPEN SESSION AT 9:00 A.M.**

Call to Order  
Roll Call of Member Agencies

Chairperson  
Clerk of the Board

**PRIMARY BOARD MEMBERS**

Matt McGee, Chairperson  
Joseph Fiorica, Vice Chairperson  
Josh Freeman, Board Member  
Tilden Billiter, Board Member

Assistant Chief, Folsom Fire Department  
Deputy Chief, Sacramento Metropolitan Fire District  
Deputy Chief, Cosumnes Community Services District  
Deputy Chief, Sacramento Fire Department

**PLEDGE OF ALLEGIANCE**

AGENDA UPDATE: An opportunity for Board members to (1) reorder the agenda; and (2) remove agenda items that are not ready for presentation and/or action at the present Board meeting.

PUBLIC COMMENT: An opportunity for members of the public to address the Governing Board on items within the subject matter jurisdiction of the Board. The duration of the comment is limited to three (3) minutes.

**PUBLIC COMMENT:**

None

**PRESENTATION:**

- 1. Richardson & Company FY 24/25 Audit Presentation
- 2. EMS & Right Site Health Update - Dr. Naik\*

Page 5

**CORRESPONDENCE:**

None

**RECESS TO CLOSED SESSION:**

- 1. CONFERENCE WITH LABOR NEGOTIATOR\*  
Pursuant to Government Code Section 54957.6

Center Negotiator(s)                      Lindsay Moore, Counsel  
Derek Parker, Chief Executive Director

\*INDICATES NO ATTACHMENT

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Employee Organization(s) Local 522 - Dispatchers  
 Local 522 – Managers and Supervisors  
 Unrepresented Administrators

2. PERSONNEL ISSUES\*  
 Pursuant to California Governing Code Section 54957

Employee Evaluation: Chief Executive Director  
 Deputy Director of Administration  
 Dispatch Managers

3. CONFERENCE WITH LEGAL COUNSEL: Anticipated Litigation\*  
 Pursuant to California Government Code Section 54956.9(b) The Board will meet in closed session to discuss significant exposure to litigation.

One (1) potential case(s).

**RECONVENE TO OPEN SESSION:**

CONSENT AGENDA: Matters of routine approval including, but not limited to Board meeting synopsis, payroll reports, referral of issues to the committee, and other consent matters. The Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.

- 1. Regular Board Meeting Synopsis (October 14, 2025) Page 53
- 2. Generator Automatic Transfer Switch (ATS) repair (Staff Report 25-32) Page 57

PROPOSED ACTION: Motion to Approve Consent Agenda

**STAFF REPORTS/ACTION ITEMS:**

1. **SUBJECT: LAIF Account for Long Term CIP Investment** (Staff Report 25-31) Page 61

**Recommendation:**

- 1. The Center recommends the Board of Directors approves and ratifies Resolution 25-31, Authorizing Investment of Monies in the Local Agency Investment Fund.

2. **SUBJECT: Dispatch Workstation Monitor Reconfiguration** (Staff Report 25-33) Page 64

**Recommendation:**

- 1. The Center recommends the Board of Directors approve Xybix quote 37458 at a cost of \$29,439.59 for materials to configure dispatch monitors on 11 workstations.

3. **SUBJECT: Fleet Vehicle Purchase** (Staff Report 25-34) Page 68

**Recommendation:**

- 1. The Center recommends that the Board of Directors approve (3) Enterprise quotes at a total cost of \$73,437.68 to add 3 vehicles to the SRFEC fleet.

\*INDICATES NO ATTACHMENT

**4. SUBJECT: Annex Locker Room Improvement Project – Revised** (Staff report 25-22)

Page 75

**Recommendation:**

1. The Center recommends that the Board of Directors authorize the Center to enter a contract with LnL Construction for locker room improvements in the amount of \$75,271.39 plus a 10% contingency amount.

**DISCUSSION/POSSIBLE ACTION:**

None

**INFORMATION:**

- |  |         |
|--|---------|
| 1. Communications Center Statistics – October 2025 | Page 87 |
| 2. Financial Reports – October 2025                | Page 91 |
| a. Monthly Credit Card Usage Statement             |         |
| b. Budget to Actuals                               |         |
| c. Cash Flow Report                                |         |
| d. Monthly Lease Update                            |         |
| e. PAD Update                                      |         |
| 3. Service Anniversaries – October 2025            | Page 99 |

**CENTER REPORTS:**

1. Deputy Director of Administration Marissa Shmatovich
2. Operations Manager Casey Quintard
3. EMS Manager Tara Poirier
4. Training Manager Katherine Shelton
5. Chief Executive Director Parker

**ITEMS FOR DISCUSSION AND POTENTIAL PLACEMENT ON A FUTURE AGENDA:**

**BOARD MEMBER COMMENTS:**

**ADJOURNMENT:**

The next scheduled Board Meeting is Tuesday, December 9, 2025.

LOCATION: SRF ECC Annex  
10240 Systems Pkwy – Suite 200, Sacramento CA, 95827

TIME: 9:00 a.m.  
Board Members, Alternates, and Chiefs

POSTED: 10230 Systems Parkway, Sacramento, CA 95827  
10240 Systems Pkwy. Ste. 200, Sacramento, CA 95827  
[www.srfecc.ca.gov](http://www.srfecc.ca.gov)

\*INDICATES NO ATTACHMENT

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## Regular Board Meeting Agenda

November 25, 2025

### **DISABILITY INFORMATION:**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Chief Executive Director's Office at (916) 228-3070. Notification at least 48 hours prior to the meeting will enable the Center to make reasonable arrangements to ensure accessibility to this meeting.

### **POSTING:**

This is to certify that on November 20, 2025, a copy of the agenda was posted at the following locations:

- 10230 Systems Parkway, Sacramento, CA 95827
- 10240 Systems Parkway – Suite 200, Sacramento, CA 95827
- The Center's website at – [www.sfecc.ca.gov](http://www.sfecc.ca.gov)

ATTEST:

*Bayleigh Nichols*

\_\_\_\_\_  
BAYLEIGH NICHOLS

Signed on behalf of

MELLISA GINGERY  
CLERK OF THE BOARD

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

SUMMARY OF JUNE 30, 2025 AUDIT RESULTS

Reports issued

- Audited Financial Statements with auditor's opinion
- Internal Control and Compliance Reports
- Required communications letter
- Management letter with recommendations

Independent Auditor's Report

- Unmodified (clean) opinion

Highlights of financial statements

- Management Discussion and Analysis (page 3 to 11)
- \$627,000 still owed on CAD financing
- OPEB liability decreased \$0.2 million due to changes in actuarial assumptions
- Pension liability increased \$0.1 million due to changes in actuarial assumptions
- Negative unrestricted net position is due to the pension and OPEB liabilities of \$18.5 million
- Operating revenues increased by \$1.2 million due to higher member assessments and more reimbursements from other agencies
- Expenses increased by \$1.4 million due to higher salaries and benefits, including the pension adjustment, and higher depreciation
- Change in net position in fiscal year 2025 was a \$0.2 million decrease
- Pension and OPEB footnote describe methods and assumptions
- Reserves set aside by Board totaling \$1.7 million for contingencies and \$1.4 million for construction (page 30)
- Contractual commitments on CAD system (page 31)
- Change in accounting principle to record liability for sick leave earned that is expected to be used in the future-2024 balances restated. Net position reduced by \$518,000.

Reports on Internal Control and Compliance (pages 36 and 37)

- Clean report - no internal control weaknesses or compliance issues

Required Communications Letter

- 10 closing entries and audit adjustments identified
- No difficulties in performing the audit and no unusual accounting practices

Management letter

- Detailed sick leave usage needed by employee and evaluation of sick leave settled in cash or converted to service credit to revise sick leave accrual

**SACRAMENTO REGIONAL FIRE/EMS  
COMMUNICATIONS CENTER**

Audited Financial Statements and  
Compliance Report

June 30, 2025 and 2024

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SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

Audited Financial Statements and  
Compliance Report

June 30, 2025 and 2024

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Sacramento Regional Fire/EMS Communications Center  
Sacramento, California

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise SRFECC'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 financial position of the SRFECC as of June 30, 2025 and 2024, and the changes in financial position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financials Statements section of our report. We are required to be independent of SRFECC 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.

#### Change in Accounting Principle

As described in Note J to the financial statements, in 2025, SRFECC adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 SRFECC's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that

To the Board of Directors  
Sacramento Regional Fire/EMS Communications Center

an audit conducted in accordance with generally accepted auditing standards and *Government 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 the 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 and *Government 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 the SRFECC'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 SRFECC'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, schedule of the proportionate share of the net pension liability, schedule of contributions to the pension plan, and schedule of changes in the net OPEB liability and related ratios to be presented to supplement the basic financial statements. Such information, 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.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2025 on our consideration of SRFECC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SRFECC's internal control over financial reporting and compliance.

*Richardson & Company, LLP*

November 19, 2025

**SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

As management of the Sacramento Regional Fire/EMS Communications Center (the Center or SRFECC), we offer readers of the Center’s financial statements this narrative overview and analysis of the financial activities of the Center for the fiscal year ended June 30, 2025 (FY25).

**Agency Overview**

The Sacramento Regional Fire/EMS Communications Center is a 9-1-1 Secondary PSAP (Public Safety Answering Point) receiving approximately 350,000 phone calls a year and dispatching over 199,000 fire and medical emergency incidents. SRFECC provides fire protection and emergency medical service (EMS) dispatching for nearly all of Sacramento County and part of Placer County, covering over 1,000 square miles and serving over 1.4 million residents. As a PSAP, SRFECC’s mission is to answer emergency service requests for both fire and medical aid when citizens have dialed 9-1-1. Calls are generally then identified by a dispatcher with a type code. The type codes are used to determine the nature of emergencies based on whether they are medical aids, grass fires, structure fires, or other fire or medical incidents.

Twenty-four hours a day, 365 days a year, Center dispatchers serve as an integral part of our public safety response team. Sitting together on the dispatch floor and utilizing phone, computer, and radio technologies, the highly trained dispatchers receive 500 to 1,000+ emergency 9-1-1 calls daily, clarify immediate needs of callers, code the incident based on the nature of the emergency, dispatch fire and emergency resources that are closest to the incident, then stay on the phone with the caller to provide critical lifesaving pre-arrival instructions. Operating at a centralized location, the dispatch center team is an integral part of how each fire department in the Sacramento region responds to fire and EMS-related emergencies around the clock.

Rather than each individual local fire agency having its own local dispatch center, the leadership from several fire agencies agreed in 1981 to form a regional dispatch center (through a Joint Powers Agreement, or JPA) to provide seamless service across local governments spanning the region.

The JPA is comprised of the following members and contract agencies:

Member Agencies:

- Cosumnes Fire Department
- Folsom Fire Department
- Sacramento Fire Department
- Sacramento Metro Fire District

Contracted Agencies/Volunteer Fire Departments:

- Courtland Fire Department
- Herald Fire Department
- Isleton Fire Department
- River Delta Fire Protection District
- Walnut Grove Fire Department
- Wilton Fire Department

SRFECC and the fire Member and Volunteer Agencies are committed to being supportive partners for those requiring additional fire and EMS resources. Dispatch services are provided through automatic aid agreements with neighboring counties and communities including: the City of Roseville, the City of El Dorado Hills, the City of West Sacramento, and the Sacramento County Airport Systems. Additionally, SRFECC performs back-up dispatching services for the State of California Governor’s Office of Emergency Services – Region IV.

## **Governance**

SRFECC was organized through a Joint Powers Agreement (JPA) pursuant to the provisions of *Title I, Division 7, Chapter 5, Article 1, Sections 6500 et seq. of the California Government Code* beginning January 1, 1981, and most recently amended in July 2014, to provide seamless, high-quality service to the public they serve. Each Member Agency has a seat on the Board with votes and annual contributions weighted based on the number of dispatched incidents in their jurisdiction. The weighted votes are recalculated on July 1 of each fiscal year. The Center is led by a Chief Executive Director who is appointed from the Member Agencies on a rotating basis. The Board-approved strategic blueprint, growth strategy, long-standing operating standards and policies, and a tenured management team provide management focus and continuity.

## **Using This Annual Report**

This annual report consists of a series of comparative basic financial statements. These statements are comprised of the Balance Sheets, Statements of Revenues, Expenses and Changes in Net Position, Statements of Cash Flows, and Notes to the Basic Financial Statements. SRFECC resources are allocated to and accounted for in these basic financial statements as an enterprise fund type of the propriety fund group. The enterprise fund is used to account for operations that are financed and operated in a manner like private business enterprises, where the cost of providing communications services is funded by charges for service to our member and contract agencies.

The Balance Sheets represent the Center's assets and resources it controls that enable it to provide services, and the liabilities that comprise the claims against those resources. The difference between total assets and total liabilities is reported as net position and represents net assets available for future use. Net position is reported as net investment in capital assets, restricted for a specific project or purpose, or unrestricted and available for use.

The Statements of Revenues, Expenses and Changes in Net Position track the inflow and outflow of resources. Revenues are categorized by source or type, whereas expenses are shown by function or object.

The Balance Sheets and Statements of Revenues, Expenses and Changes in Net Position are reported using the accrual basis of accounting where revenues are recognized when earned, and expenses are recognized when incurred, regardless of the timing of cash flows.

The Statements of Cash Flows classify cash receipts and payments according to whether they stem from operations, non-capital financing, capital and related financing, or investing activities. A Reconciliation of Operating Income to Net Cash Provided (Used) By Operating Activities is also presented to report the net cash provided (used) by operating activities.

Financial statement notes are an important part of the basic financial statements. They provide additional information required by Generally Accepted Accounting Principles (GAAP). These notes describe accounting methods and policies underlying the balances in the financial statements, provide additional detail about balances, and present other important information about the Center's financial position, which does not necessarily meet the criteria reported in the financial statements.

## **Financial Highlights**

As a result of implementing Governmental Accounting Standard Board (GASB) Statement No. 68 - Accounting and Financial Reporting for Pensions, the District has recorded a net pension liability of \$8.8 million; and as a result of implementing GASB Statement No. 75 - Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB), the Center has recorded a net OPEB obligation of \$9.7 million. Recording the present value of these actuarially determined long-term liabilities is the primary reason the accompanying Statement of Net Position is showing a

negative Total Net Position of (\$6.7 million) on June 30, 2025, which is slightly above the negative Total Net Position of (\$6.5 million) on June 30, 2024.

In FY25, SRFEC implemented the guidance in GASB No. 101, Compensated Absences, which is intended to provide financial statement users with improved and comparable information regarding compensated absences by establishing a unified model for recognizing and measuring the liability associated with compensated absences. The implementation was retroactive to July 1, 2023, and resulted in a restatement of the FY24 liability (increase of \$470,000) and expense (increase of \$48,000) associated with compensated absences. The net impact of the restatement was a decrease in Total Net Position on June 30, 2024, of \$518,000.

Current assets include cash, accounts receivable, amounts due from other governments and prepaid expenses and other assets. Current assets increased by \$471,000 over the prior year to \$7.0 million at the close of FY25. This increase can be attributable to an increase in prepaid expenses and other assets of \$716,000 offset by a decrease in cash of \$203,000 and a decrease in amounts due from other governments of \$41,000.

Current liabilities include accounts payable and accrued expenses, employee-related liabilities and the current portion of financing obligations. Current liabilities increased by \$295,000 over the prior year to \$1.2 million at the close of FY25. The increase is primarily attributable to an increase in year-end payables for goods and services of \$204,000, employee related costs of \$31,000, current portion of compensated absences of \$35,000 and the current portion of lease obligations of \$17,000.

Capital assets net of depreciation increased from \$5.5 million on June 30, 2024, to \$5.9 million net on June 30, 2025; the net result of a \$1.2 million increase in capital assets offset by an \$832,000 increase in accumulated depreciation and amortization. The increase in capital assets was primarily related to the Center's relocation to a new administration building; \$612,000 in facility improvements and \$463,000 capital lease addition.

Non-Current liabilities decreased from \$20 million on June 30, 2024, to \$19.9 million on June 30, 2025. Increases related to compensated absences and lease obligations were offset by corresponding decreases in the obligations associated with employee retirement benefits and the regularly scheduled payments for capital asset financing and leasing transactions.

Deferred outflows of resources and deferred inflows of resources relate to pension and retiree medical benefits and represent certain changes in total pension liability and fiduciary net position that are to be recognized in future expenses. On June 30, 2025, SRFEC reported deferred outflows related to its retirement benefits of \$5.7 million, a reduction of \$1.4 million from the \$7.1 million reported at June 30, 2024. Deferred outflows associated with retiree medical benefits decreased by \$598,000, while deferred outflows associated with pensions decreased by \$771,000. The deferred inflow amount of \$4.2 million reported as of June 30, 2025, is \$462,000 lower than the prior year; the net result of a \$301,000 decrease in deferred inflows associated with retiree medical benefits and a \$161,000 decrease in deferred inflows associated with pensions. (See Note E of the basic financial statements for additional information and disclosures on other post-employment benefits and Note F on the pension plan.)

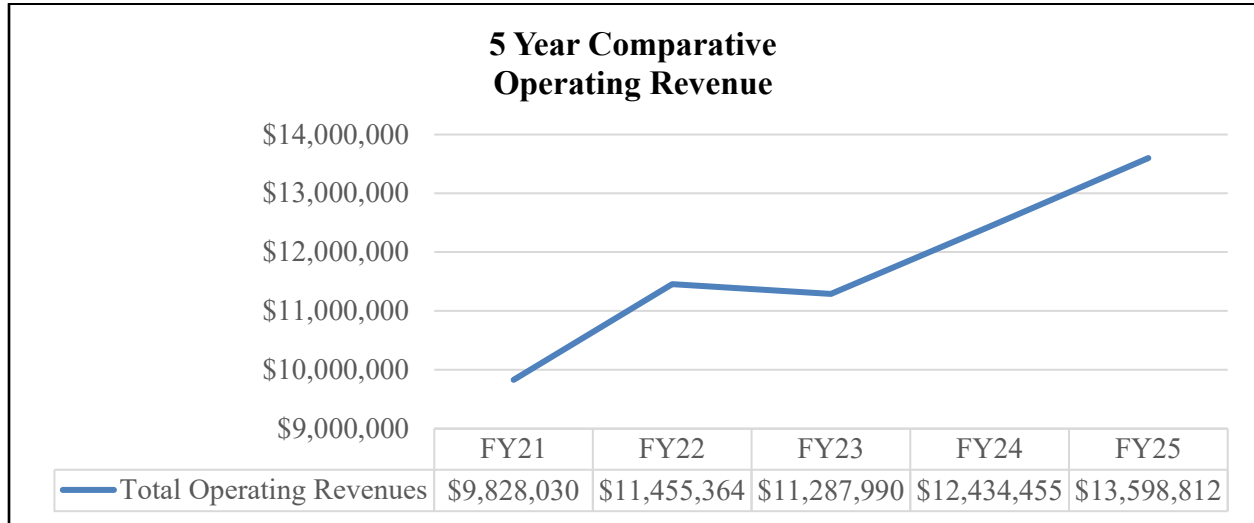
Operating revenues increased by a net \$1.2 million for a total of \$13.6 million in FY25. This was due to an increase in member assessments of \$483,000 and an increase in reimbursements from other agencies of \$682,000.

Operating expenses increased by a net \$1.5 million for a total of \$13.9 million in FY25. The increase was driven primarily by a \$1.2 million increase in personnel-related expenditures.

Nonoperating revenues and expenses include interest and investment income, interest expense and other miscellaneous revenue and expenses. Net non-operating revenues and expenses decreased by \$84,000 for a total of \$48,000 in FY25.

**Operating Revenues**

The services provided by the Center are essentially funded by member contributions, billed and paid to SRFECC on a bi-annual basis. Pursuant to the JPA agreement, each member agency pays its pro-rata share (based on number of calls) of all capital, operating, and related costs of the Center. By June 30 of each year, the Executive Staff presents the preliminary budget to the Board of Directors detailing its funding requirements for the upcoming fiscal year. Once approved, the member agencies are invoiced by SRFECC for their member contributions.

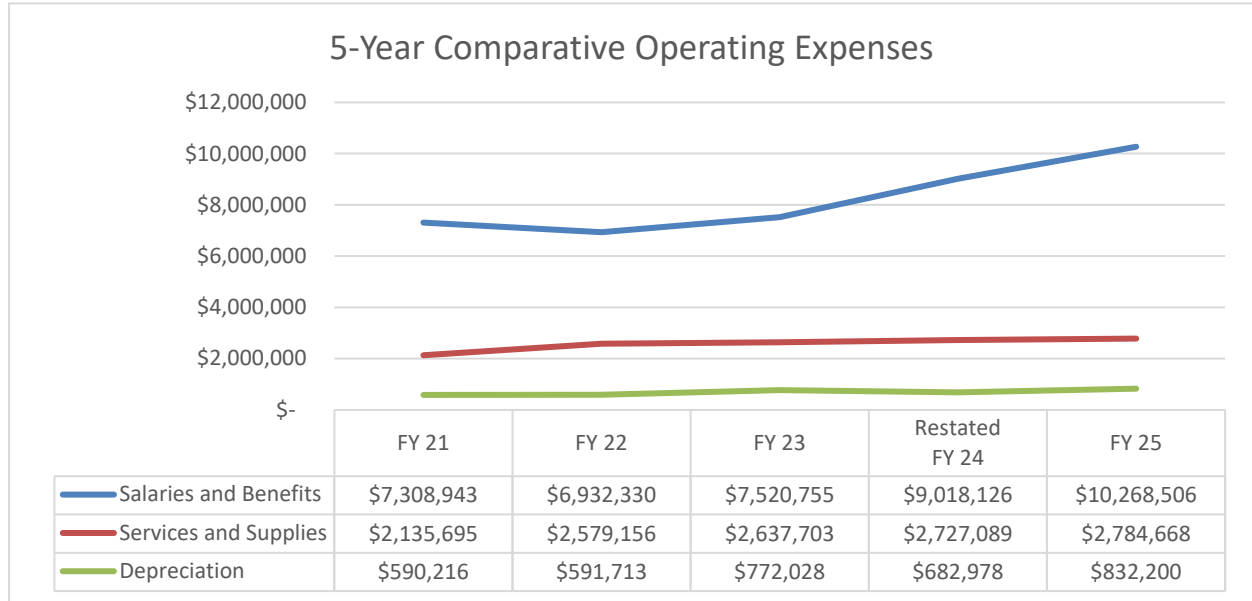


<b><u>OPERATING REVENUES</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>\$ Variance</u></b>	<b><u>% Variance</u></b>
Member assessments	\$ 12,807,549	\$12,324,987	\$482,562	4%
Reimbursements from other agencies	774,163	92,368	681,795	738%
Backbone and secondary user fees	17,100	17,100	0	0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$13,598,812</b>	<b>\$12,434,455</b>	<b>\$1,164,357</b>	<b>9%</b>
<b><u>NONOPERATING REVENUES (EXPENSES)</u></b>				
Interest and investment income	44,731	46,023	(\$1,292)	-3%
Other nonoperating revenue	38,906	119,330	(80,424)	-67%
Interest expense	(35,304)	(31,737)	(3,567)	11%
Loss on lease modification	-	(976)	976	
<b>TOTAL NONOPERATING REVENUES</b>	<b>\$48,333</b>	<b>\$132,640</b>	<b>(\$84,307)</b>	<b>-64%</b>

As noted above, the Center is primarily funded by its four paying member agencies: Sacramento Metropolitan Fire, Sacramento Fire, Folsom Fire, and Cosumnes Community Services District. The increase in member contributions from the previous year was needed to cover increased operational costs. Increased deployments with the State of California Governor’s Office of Emergency Services (OES) for Mutual Aid Fire Assistance led to a significant increase in reimbursements from other agencies. Dispatch and IT support is provided to assist in mutual aid fire and emergency incidents and the reimbursement for the costs, including an overhead administrative fee, provides an additional source of revenue for SRFECC, but is not a reliable source of revenue. In FY 24, Center staff successfully negotiated for higher interest rates resulting in increased investment income. The increase in interest expense is due to additional capital asset lease financing transactions.

**Operating Expenses**

Expenses are classified in the financial statements as Salaries and Employee Benefits, Post-Employment Health Benefits, Services and Supplies, and Depreciation, all of which support the 9-1-1 dispatch function. The chart below combines all employee-related costs into the single category of Salaries and Benefits.



<b>OPERATING EXPENSES</b>	<b><u>2025</u></b>	<b><u>Restated 2024</u></b>	<b><u>\$ Variance</u></b>	<b><u>% Variance</u></b>
Salaries and employee benefits	9,093,327	8,055,401	1,037,926	13%
Pension adjustment	552,288	492,730	59,558	12%
Post-employment health benefits	622,951	469,995	152,956	33%
Services and supplies	2,784,668	2,727,089	57,579	2%
Depreciation and amortization	832,200	682,978	149,222	22%
<b>TOTAL OPERATING EXPENSES</b>	<b>13,887,459</b>	<b>12,428,193</b>	<b>1,457,241</b>	<b>12%</b>

The increase in personnel-related expenditures stems from a concentrated effort to maintain full dispatcher staffing as well as negotiated salary increases that went into effect during the year. As more fully explained in the notes to the basic financial statements, the pension adjustment and post-employment health benefits expense are the annual cost of the plans as determined by the actuarial valuations and include the delayed recognition of assumption changes, differences between actual and projected assumptions and investment earnings on assets held in trust for such benefits.

The increase in services and supplies was mostly due to general price inflation, while the increase in depreciation and amortization expense is the result of capital asset additions over the past several years.

**Assets**

Assets represent economic resources, tangible and intangible, available to the organization for operations and future economic use. They are presented in order of liquidity and classified as either current or capital (non-current) assets on the Balance Sheet.

<b>CURRENT ASSETS</b>	<b>2025</b>	<b>2024</b>	<b>\$ Variance</b>	<b>% Variance</b>
Cash and cash equivalents	\$ 5,517,513	\$ 5,720,553	\$ (203,040)	-4%
Accounts receivable	8,216	9,380	(1,164)	-12%
Due from other governments and other receivables	4,019	45,260	(41,241)	-91%
Prepaid expenses and other assets	1,444,122	727,255	716,867	99%
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 6,973,870</b>	<b>\$ 6,502,448</b>	<b>\$ 471,422</b>	<b>7%</b>
<b>CAPITAL ASSETS</b>				
Capital assets, not being depreciated	\$ 3,191,722	\$ 3,139,111	\$ 52,611	2%
Capital assets, being depreciated	13,454,289	12,619,958	834,331	
Less accumulated depreciation/amortization	(10,741,741)	(10,256,458)	(485,283)	5%
<b>TOTAL NET CAPITAL ASSETS</b>	<b>\$ 5,904,270</b>	<b>\$ 5,502,611</b>	<b>\$ 401,659</b>	<b>7%</b>

Net cash from operations of approximately \$1 million was offset by \$1.2 in capital-related expenditures. The ending cash balance at June 30, 2025, is comprised of \$2.0 million operating cash, \$1.4 million set aside for capital projects, \$1.7 million of reserve funds and \$380,000 set aside for equipment lease payments.

Included at June 30, 2024, was an amount due from other governments of \$38,000 that related to state OES mutual aid deployments, which was received during the year and accounts for the reduction in this receivable amount. Major components of the increase in prepaid expenses and other assets include: \$227,650 licensing prepayment for TabletCommand (Incident Response and Management System); \$204,000 prepayment for Peraton CAD maintenance; \$190,000 medical director fee.

The increase in capital assets not being depreciated is the net result of \$772,000 in additions for work associated with facility improvements and technology enhancements not yet placed in service (i.e., work-in-progress), offset by \$719,000 of capital projects that were completed and placed in service during the year. The increase in capital assets being depreciated/amortized is the net result of the \$719,000 transfer from work-in-progress, \$463,000 for the new administration building lease, less the removal of the prior administration building lease amount of \$347,000. Current year depreciation and amortization amounted to \$832,000 and of capital assets placed in service and was offset by the \$347,000 removal of the prior administration building lease.

**Liabilities**

Liabilities represent obligations of the Center or claims against the Center’s economic resources. These are classified as current and non-current on the balance sheet and reported in order of relative maturity.

<b>CURRENT LIABILITIES</b>	<b>2025</b>	<b>Restated 2024</b>	<b>\$ Variance</b>	<b>% Variance</b>
Accounts Payable and accrued expenses	461,423	257,050	204,373	80%
Accrued salaries and benefits	179,425	148,228	31,197	21%
Accrued interest on financing and leases	1,361	196	1,165	594%
Current portion of compensated absences	259,133	224,526	34,607	15%
Current portion of capital asset financing	254,593	247,657	6,936	3%
Current portion of lease obligation	92,173	75,159	17,014	23%
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,248,108</b>	<b>952,816</b>	<b>295,292</b>	<b>31%</b>
<b>NONCURRENT LIABILITES</b>				
Compensated absences	686,107	588,378	97,729	17%
Capital asset financing	372,923	627,516	(254,593)	-41%
Lease obligations	326,212	16,347	309,865	1896%
Net other post-employment benefits liability	9,746,053	9,932,284	(186,231)	-2%
Net pension liability	8,750,325	8,807,976	(57,651)	-1%
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>19,881,620</b>	<b>19,972,501</b>	<b>(90,881)</b>	<b>0%</b>

An increase in year-end accruals for services, supplies and personnel-related expenses accounts for \$271,000 of the \$295,00 increase for FY25.

The decrease in capital asset financing was due to regularly scheduled payments, while the increase in lease obligations was due to the addition of the new administration building lease. The \$186,000 reduction in the liability for other postemployment benefits (i.e., OPEB) was primarily the result of employer contributions and earnings on trust assets.

Net pension liability is recognized in the financial statements because of implementing GASB 68 which requires the Center to record its unfunded pension liability on the balance sheet. The Center’s net pension liability decreased by \$58,000 from the prior year.

The notes to the financial statements contain further information on the change in net OPEB and pension liabilities.

**Deferred Inflows/Outflows**

Deferred inflows/outflows represent items where recognition of the inflow/outflow of resources related to the Center’s pension and OPEB plans have been deferred to a future period to which they relate.

<b>DEFERRED OUTFLOW OF RESOURCES</b>	<b>2025</b>	<b>2024</b>	<b>\$ Variance</b>	<b>% Variance</b>
Other postemployment benefits plan	\$ 3,153,338	\$ 3,751,198	\$ (597,860)	-16%
Pension plan	2,581,720	3,352,872	(771,152)	-23%
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<b>\$ 5,735,058</b>	<b>\$ 7,104,070</b>	<b>\$ (1,369,012)</b>	<b>-19%</b>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Other postemployment benefits plan	\$ 3,953,721	\$ 4,254,561	\$ (300,840)	-7%
Pension plan	280,469	441,682	(161,213)	-36%
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>	<b>\$ 4,234,190</b>	<b>\$ 4,696,243</b>	<b>\$ (462,053)</b>	<b>-10%</b>

Please see the notes to the financial statements relating to the Center’s pension and OPEB plans for more information on the changes to the major components of deferred inflows and outflows of resources.

**Net Position**

Net position consists of net investment in capital assets (capital assets net of related debt) and unrestricted net position.

<b>NET POSITION</b>	<b>2025</b>	<b>Restated 2024</b>	<b>\$ Variance</b>	<b>% Variance</b>
Net investment in capital assets	4,858,369	4,357,331	501,038	11%
Unrestricted	(11,609,089)	(10,869,762)	(739,329)	7%
<b>TOTAL NET POSITION</b>	<b>(6,750,720)</b>	<b>(6,512,431)</b>	<b>(238,291)</b>	<b>4%</b>

The increase in net investment in capital assets of \$501,000 is the result of net capital asset additions for the year plus the repayment of related capital and lease financing obligations.

The reduction in the unrestricted net position is primarily attributable to the (\$907,000) net change in the deferred outflow/inflow of resources and (\$238,000) operating results for the year.

**Looking Ahead**

Like many public institutions today, the Center is facing increasing demands for service, tight public budgets, staffing fluctuations, rapid shifts in technology, and a growing list of investments it would like to make. While steady improvements are being made on all these fronts, the Board and the Executive Staff decided it was time to focus on a set of strategies and investments in our people, facilities, and technology

to position the Center for whatever the future brings next. Today, against a backdrop of steady population growth and rising public expectations, more frequent natural disasters, a tight labor market, and rapid changes in systems and technology, a strategic blueprint and growth strategy was developed and adopted by the Board to help point the way toward a sustained and successful future.

The Center's Board of Directors saw an important distinction between the need for a strategic blueprint (to set a clear direction and shape future policy and action) and a growth strategy (to prioritize long term investments of time and money in the Center's people, buildings, systems, and infrastructure over many years). Both elements are essential pillars of the Center's governance structure that will provide a consistent direction that will outlast the terms of individual Board members or the rotating Chief Executive Director.

The strategic blueprint identified four primary areas of focus:

1. Ensuring the People and Systems are in place to Continue to Deliver Best-in-Class 9-1-1 Services.
2. Building a High-Performance Culture Based on Trust, Respect, and Collaborative Problem Solving.
3. Serving as a Value-Added Public Safety Service Partner; and
4. Taking Actions to Prepare SRF ECC for Sustained Future Growth.

Each focus area has specific objectives, and a set of strategies designated by how quickly it can be put into action: whether immediate, short-term, or long-term.

The growth strategy identified the following three areas that require new and/or sustained investment necessary to modernize the Center, keep up with ever-increasing emergency call volume, and to maintain the level of exemplary service that local residents have come to expect:

1. Investing in our People
2. Investing in (and modernizing) Center Infrastructure and Support Systems
3. Investing in the Center's Long-term Facility Needs

As with the strategic blueprint, each growth strategy has a set of specific activities and budget/time implications to accomplish the activities.

The administration team, including executive management of SRF ECC, was located approximately half a mile from the dispatch center. The separation of personnel was identified in the Strategic Blueprint and Growth Strategy as an opportunity for improvement and it was recommended to consolidate the location of personnel. Through conversations and partnership with IBEW, SRF ECC executive management was able to consolidate personnel in office space at the IBEW building adjacent to the dispatch center.

The Center continues its work toward maintaining its status as an Accredited Center of Excellence (ACE). ACE promotes organizational excellence in public safety communications by encouraging committed agencies to complete "20 Points of Accreditation," a rigorous and measurable set of globally recognized best practices. The ACE designation is reserved for high-performing agencies that consistently put in the work to achieve excellence. It's a distinguished award and recognition for those who go all-in to cultivate center-wide pride, teamwork, and innovation by putting their communities first. For the agencies who do achieve ACE status, there is a broad range of benefits, including increased visibility and recognition for their role in community service, as well as assistance with litigation and liability management. ACE agencies also enjoy greater recruitment and retention rates by showing employees that their work truly matters, which results in reduced turnover and attrition.

The Center has a history of intentional and proactive planning to ensure the long-term sustainable fiscal health of the organization. The Center's fiscal budget is a comprehensive outline of the upcoming year's operational requirements. The approval of a Memorandum of Understanding (MOU) with Local 522 resulted in an increase in total employee-related expenses, reflecting updated compensation and benefit agreements. While there is a slight decrease in professional services, the budget accounts for rising costs in

several key areas indicated below. The Center also anticipates higher costs in facilities and fleet management, along with continued investment in employee recruitment, retention, and training. These adjustments reflect the Center's commitment to supporting organizational growth and workforce development, in alignment with the 2030 Strategic Blueprint and Growth Plan.

FY26 final budget was adopted on June 24, 2025, with Member contributions projected at \$14.2 million, an increase of 10.9% over FY25 member contributions. Salaries and fringe benefits combine for \$10.97 million or roughly 77% of the operating budget, an 11.3% increase over the previous year and reflects the recent bargaining unit agreements between the Center and Local 150, Local 856, and administration staff.

The capital improvement program budget for FY26 totals \$1.34 million. The transition to the CAD COBOL Modernization remains the Center's top priority entering the new fiscal year. While shifts in focus and technical challenges have delayed full implementation, progress continues. Key enhancements will include ESRI-based mapping, AVL, and CAD-to-CAD integration with neighboring agencies to improve interoperability and operational efficiency. As outlined in the 2030 Strategic Blueprint and aligned with our Growth Strategy, the Center is also advancing the Radio Console Replacement project, which represents 35% of the FY 2026 CIP budget. This initiative is critical to strengthening our communications infrastructure and supporting long-term scalability as we prepare for continued service demands and operational growth

### **Obtaining Additional Information**

These financial reports are intended to provide the Center's stakeholders with a general overview of the Center's financial condition and an accounting of the public's money. If you have questions about this report, or need more financial information, please contact the SRFECC Executive Staff at [excellence@SRFECC.ca.gov](mailto:excellence@SRFECC.ca.gov). More information about the Center's operations can also be found at [www.SRFECC.ca.gov](http://www.SRFECC.ca.gov).

## SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

## BALANCE SHEETS

June 30, 2025 and 2024

	2025	2024 (As Restated)
<b>ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 5,517,513	\$ 5,720,553
Accounts receivable	8,216	9,380
Due from other governments and other receivables	4,019	45,260
Prepaid expenses and other assets	1,444,122	727,255
TOTAL CURRENT ASSETS	<u>6,973,870</u>	<u>6,502,448</u>
<b>CAPITAL ASSETS</b>		
Capital assets, not being depreciated	3,191,722	3,139,111
Capital assets being depreciated/amortized, net	2,712,548	2,363,500
TOTAL CAPITAL ASSETS	<u>5,904,270</u>	<u>5,502,611</u>
TOTAL ASSETS	<u>12,878,140</u>	<u>12,005,059</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Other postemployment benefits plan	3,153,338	3,751,198
Pension plan	2,581,720	3,352,872
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>5,735,058</u>	<u>7,104,070</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>\$ 18,613,198</u>	<u>\$ 19,109,129</u>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 461,423	\$ 257,050
Accrued salaries and benefits	179,425	148,228
Accrued interest on financing and leases	1,361	196
Current portion of compensated absences	259,133	224,526
Current portion of capital asset financing	254,593	247,657
Current portion of lease obligations	92,173	75,159
TOTAL CURRENT LIABILITIES	<u>1,248,108</u>	<u>952,816</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated absences	686,107	588,378
Capital asset financing	372,923	627,516
Lease obligations	326,212	16,347
Net other postemployment benefits liability	9,746,053	9,932,284
Net pension liability	8,750,325	8,807,976
TOTAL NONCURRENT LIABILITIES	<u>19,881,620</u>	<u>19,972,501</u>
TOTAL LIABILITIES	<u>21,129,728</u>	<u>20,925,317</u>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Other postemployment benefits plan	3,953,721	4,254,561
Pension plan	280,469	441,682
TOTAL DEFERRED INFLOW OF RESOURCES	<u>4,234,190</u>	<u>4,696,243</u>
<b>NET POSITION</b>		
Net investment in capital assets	4,858,369	4,357,331
Unrestricted	(11,609,089)	(10,869,762)
TOTAL NET POSITION	<u>(6,750,720)</u>	<u>(6,512,431)</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	<u>\$ 18,613,198</u>	<u>\$ 19,109,129</u>

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

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u> (As Restated)
<b>OPERATING REVENUES</b>		
Charges for services		
Member assessments	\$ 12,807,549	\$ 12,324,987
Reimbursements from other agencies	774,163	92,368
Backbone and secondary user fees	17,100	17,100
TOTAL OPERATING REVENUES	<u>13,598,812</u>	<u>12,434,455</u>
<b>OPERATING EXPENSES</b>		
Salaries and employee benefits	9,093,327	8,055,401
Pension adjustment	552,288	492,730
Post employment health benefits	622,951	469,995
Services and supplies	2,784,668	2,727,089
Depreciation and amortization	832,200	682,978
TOTAL OPERATING EXPENSES	<u>13,885,434</u>	<u>12,428,193</u>
OPERATING (LOSS) INCOME	(286,622)	6,262
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest and investment income	44,731	46,023
Other nonoperating revenue	38,906	119,330
Interest expense	(35,304)	(31,737)
Loss on lease modification		(976)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>48,333</u>	<u>132,640</u>
CHANGE IN NET POSITION	(238,289)	138,902
Total net position, beginning of year- as previously reported	(6,512,431)	(6,181,096)
Restatement for change in accounting principles		(470,237)
Total net position, beginning of year - as restated	<u>(6,512,431)</u>	<u>(6,651,333)</u>
TOTAL NET POSITION, END OF YEAR	<u>\$ (6,750,720)</u>	<u>\$ (6,512,431)</u>

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

## SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

## STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2025 and 2024

	2025	2024 (As Restated)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customers	\$ 13,680,123	\$ 12,512,106
Cash paid to suppliers	(4,809,814)	(5,127,139)
Cash paid to employees	(7,929,304)	(6,314,323)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>941,005</u>	<u>1,070,644</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchases of capital assets	(771,181)	(830,739)
Principal payments on capital asset financing	(247,657)	(240,910)
Principal payments on leases	(135,799)	(83,870)
Interest payments on capital asset financing	(20,223)	(24,022)
Interest payments on leases	(13,916)	(7,917)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(1,188,776)</u>	<u>(1,187,458)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	44,731	46,023
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>44,731</u>	<u>46,023</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	(203,040)	(70,791)
Cash and cash equivalents, beginning of year	<u>5,720,553</u>	<u>5,791,344</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u>\$ 5,517,513</u></u>	<u><u>\$ 5,720,553</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating income	\$ (286,622)	\$ 6,262
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	694,290	606,721
Amortization	137,910	76,257
Cash received for non-operating revenue	38,906	119,330
Changes in assets, liabilities and deferred outflows and inflows:		
Accounts receivable	1,164	(6,111)
Due from other governments and other receivables	41,241	(35,568)
Prepaid expenses and other assets	(716,867)	(384,291)
Accounts payable and accrued expenses	204,373	122,832
Accrued salaries and benefits	31,197	8,005
Compensated absences	132,336	58,435
Other postemployment benefits	(186,231)	1,086,756
Net pension liability	(57,651)	409,977
Change in deferred outflows/inflows of resources for pensions	436,647	(169,172)
Change in deferred outflows/inflows of resources for OPEB	470,312	(828,789)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u><u>\$ 941,005</u></u>	<u><u>\$ 1,070,644</u></u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES:</b>		
Right of use assets acquired from the issuance of leases	<u><u>\$ 462,678</u></u>	

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

## SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

## NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025 and 2024

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of SRFECC are described below.

**Background:** SRFECC was organized through a Joint Powers Agreement (JPA) pursuant to the provisions of Title I, Division 7, Chapter 5, Article 1, Sections 6500 et seq. of the California Government Code beginning on January 1, 1981, to provide fire and ambulance communications management/dispatch services for member agencies and volunteer agencies. The JPA members were Sacramento City Fire, Sacramento Metropolitan Fire District, Consumes Community Services District and Folsom City. Volunteer agencies are Herald, Courtland, Walnut Grove, Wilton, Isleton, and River Delta Fire Districts. SRFECC serves approximately 1.3 million residents in an area of approximately 1,000 square miles.

SRFECC's Board of Directors is comprised of one representative from each Member Agency. Each Member Agency has a weighted vote equal to the percentage of each Member Agency's total emergency service calls to the total of all emergency service calls for all Member Agencies during the previous calendar year that remain a member on July 1 of the current fiscal year. The weighted votes are recalculated on July 1 of each fiscal year.

Debts, liabilities and obligations of SRFECC are not considered to be debts, liabilities and obligations of the Member Agencies. However, according to the Joint Powers Agreement, no assets may be divided or returned to Member Agencies until all outstanding obligations of SRFECC have been resolved or a "paid-up contract" has been adopted which removes those obligations from SRFECC. A "paid-up contract" may be for Member Agencies to accept responsibility for any outstanding claims. Dispositions of the remaining assets will then be made in proportion to the contributions of the remaining Member Agencies of the fiscal year of the dissolution. The Joint Powers Agreement may be terminated upon consent of 90% of the total number of votes of all Member Agencies.

The Joint Powers Agreement requires SRFECC collect charges for services from its Member Agencies on a pro-rata basis sufficient to pay capital, operating and related costs for dispatch services. The rate charged to each Member Agency is equal to the percentage of each Member Agency's total emergency service calls to the total of all emergency service calls for all Member Agencies during the previous calendar year or requests for other additional services as defined in the Joint Powers Agreement.

**Basis of Presentation – Fund Accounting:** SRFECC's resources are allocated to and accounted for in these basic financial statements as an enterprise fund type of the proprietary fund group. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net position for the enterprise fund represents the amount available for future operations.

**Basis of Accounting:** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds are presented using the economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Net position is segregated into amounts invested in capital assets, amounts restricted and amounts unrestricted. Enterprise fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net position.

SRFECC uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principle operations of SRFECC. Operating revenues consist primarily of charges for services. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from non-exchange transactions or ancillary activities.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available for use, it is SRFECC’s policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Cash Equivalents: For purposes of the statement of cash flows, SRFECC considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash and cash equivalents consist of cash on hand and deposits in financial institutions.

Prepaid Expenses: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

Capital Assets: Capital assets are recorded at historical cost. Donated capital assets are recorded at the acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Self-constructed assets are recorded based on the amount of direct labor, material, and certain overhead charged to the asset construction. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Description	Estimated Life
Buildings and improvements	3-30 years
Equipment	3-10 years

Maintenance and repairs are charged to operations when incurred. It is SRFECC’s policy to capitalize all capital assets with a cost of more than \$5,000 for equipment, building and improvements. The cost of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the balance sheet in the year of sale or retirement, and the resulting gain or loss is recognized in operations.

Compensated Absences: Regular full-time employees are granted vacation, sick and holiday leave in varying amounts based upon length of service. Under GASB Statement No. 101, the Agency accrues 100% of vacation and the portion of sick leave expected to be used for time-off. The cost of vacation and sick leave is recognized in the period earned. Any accrued hours, not in excess of the maximum allowable, which are unused during the current period, are carried forward to following years. Additionally, certain employees are allowed compensated time-off in lieu of overtime compensation and/or from working on holidays.

Net Position: Net position is categorized as net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. Accumulated depreciation and debt attributable to the acquisition, construction or improvement of these assets reduces the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. SRFECC has no restricted net position.

Unrestricted Net Position – This category represents net position of SRFECC not restricted for any project or other purpose.

Pension Plan: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to the pension plan, and pension expense, information about the fiduciary net position of SRFECC’s California Public Employees’ Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s 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.

## SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Postemployment Benefits (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to the District's OPEB plan (Plan), and OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the statement of net position reports separate sections for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net position by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net position that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earning process is complete. Deferred outflows and inflows of resources represent amounts deferred related to SRFEC's pension and OPEB plans as described in Notes E and F.

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

New Pronouncements: In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to occur within 12 months of the date the financial statements are issued. If the criteria in the Statement have been met for a concentration or constraint, the government should disclose information in notes to financial statements in sufficient detail to enable users of financial statements understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The provisions of this Statement are effective for years beginning after June 15, 2024.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement will implement changes to the financial reporting model including the Management's Discussion and Analysis, Unusual or Infrequent Items, Presentation of the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position, Major Component Unit Information, and Budgetary Comparison Information. The provisions of this Statement are effective for years beginning after June 15, 2025.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, that requires certain types of assets to be disclosed separately in the note disclosures and establishes requirements for capital assets held for sale. The provisions of this Statement are effective for fiscal years beginning after June 15, 2025.

SRFECC is currently analyzing the impact of the required implementation of these new statements.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE B – CASH AND CASH EQUIVALENTS

At June 30, 2025 and 2024, SRFECC’s cash consisted of deposits in financial institutions.

Investment policy: California statutes authorize special districts to invest idle, surplus or reserve funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The table below identifies the investment types that are authorized for SRFECC by the California Government Code (or SRFECC’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the years ended June 30, 2025 and 2024, SRFECC’s permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
State of California obligations	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposits	5 years	30%	None
Repurchase Agreements	92 days	20%	None
Medium Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	10%
Mortgage pass-through securities	5 years	20%	None
LAIF	N/A	None	None

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 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. The California Government Code and SRFECC’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2025 and 2024, the carrying value of SRFECC’s deposits was \$5,517,513 and \$5,720,553 and the balances in financial institutions were \$6,369,912 and \$6,244,775, respectively. Of the balances in financial institutions, \$250,000 was covered by federal depository insurance and the remaining amount was covered by the pledging financial institution with assets held in a common pool for SRFECC and other governmental agencies, but not in the name of SRFECC.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE C – CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2025 and 2024 was as follows:

	Balance July 1, 2024	Additions	Disposals	Transfers	Balance June 30, 2025
Capital assets, not being depreciated:					
Land	\$ 16,734				\$ 16,734
Work in progress	3,122,377	\$ 771,181		\$ (718,570)	3,174,988
Total capital assets, not being depreciated	3,139,111	771,181		(718,570)	3,191,722
Capital assets, being depreciated:					
Buildings and improvements	3,499,287			560,227	4,059,514
Furniture, fixtures and equipment	8,732,983			158,343	8,891,326
Right of use assets, being amortized:					
Leased buildings	346,917	462,678	\$ (346,917)		462,678
Leased furniture, fixtures and equipment	40,771				40,771
Total capital assets, being depreciated	12,619,958	462,678	(346,917)	718,570	13,454,289
Less accumulated depreciation for:					
Buildings and improvements	(3,168,590)	(88,737)			(3,257,327)
Furniture, fixtures and equipment	(6,785,213)	(605,553)			(7,390,766)
Total accumulated depreciation	(9,953,803)	(694,290)			(10,648,093)
Less accumulated amortization for:					
Leased buildings	(286,900)	(129,162)	346,917		(69,145)
Leased furniture, fixtures and equipment	(15,755)	(8,748)			(24,503)
Total accumulated amortization	(302,655)	(137,910)	346,917		(93,648)
Total capital assets being depreciated/amortized, net	2,363,500	(369,522)	-	718,570	2,712,548
Total capital assets, net	\$ 5,502,611	\$ 401,659	\$ -	\$ -	\$ 5,904,270

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE C – CAPITAL ASSETS (Continued)

	Balance July 1, 2023	Additions	Disposals	Transfers	Balance June 30, 2024
Capital assets, not being depreciated:					
Land	\$ 16,734				\$ 16,734
Work in progress	2,784,517	\$ 830,739		\$ (492,879)	3,122,377
Total capital assets, not being depreciated	2,801,251	830,739		(492,879)	3,139,111
Capital assets, being depreciated:					
Buildings and improvements	3,173,525			325,762	3,499,287
Furniture, fixtures and equipment	8,565,866			167,117	8,732,983
Right of use assets, being amortized:					
Leased buildings	353,666		\$ (6,749)		346,917
Leased furniture, fixtures and equipment	40,771				40,771
Total capital assets, being depreciated	12,133,828	-	(6,749)	492,879	12,619,958
Less accumulated depreciation for:					
Buildings and improvements	(3,139,549)	(29,041)			(3,168,590)
Furniture, fixtures and equipment	(6,207,533)	(577,680)			(6,785,213)
Total accumulated depreciation	(9,347,082)	(606,721)			(9,953,803)
Less accumulated amortization for:					
Leased buildings	(219,391)	(67,509)			(286,900)
Leased furniture, fixtures and equipment	(7,007)	(8,748)			(15,755)
Total accumulated amortization	(226,398)	(76,257)	-		(302,655)
Total capital assets being depreciated/amortized, net	2,560,348	(682,978)	(6,749)	492,879	2,363,500
Total capital assets, net	<u>\$ 5,361,599</u>	<u>\$ 147,761</u>	<u>\$ (6,749)</u>	<u>\$ -</u>	<u>\$ 5,502,611</u>

Work in progress includes Computer Aided Dispatch (CAD) equipment in the process of being installed and other projects in progress.

SRFECC entered into a lease agreement for office space at 10411 Old Placerville Road in Sacramento, California beginning May 1, 2020 for a period of 60 months. The intangible right of use asset was amortized over 5 years, the term of the current lease. Terms of this lease are described in Note D.

SRFECC entered into a new lease agreement for office space at 10240 Systems Parkway in Sacramento, California beginning October 1, 2024 for a period of 60 months. The intangible right of use asset is being amortized over 5 years, the term of the current lease. Terms of this lease are described in Note D.

SRFECC entered into lease agreements for copiers and a plotter. The intangible right of use assets are being amortized over the terms of the related leases which range from 48 to 60 months. Terms of this lease are described in Note D.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE D – LONG-TERM LIABILITIES

The following is a summary of long-term liabilities activity of SRFECC for the years ended June 30, 2025 and 2024:

	Balance July 1, 2024 (As Restated)	Additions	Repayments	Balance June 30, 2025	Due Within One Year
Compensated absences	\$ 812,904	\$ 132,336		\$ 945,240	\$ 259,133
Capital asset financing	875,173		\$ (247,657)	627,516	254,593
Lease obligations	91,506	462,678	(135,799)	418,385	92,173
Other post-employment benefits	9,932,284		(186,231)	9,746,053	
Net pension liability	8,807,976		(57,651)	8,750,325	
	<u>\$ 20,519,843</u>	<u>\$ 595,014</u>	<u>\$ (627,338)</u>	<u>\$ 20,487,519</u>	<u>\$ 605,899</u>

	Balance July 1, 2023 (As Restated)	Additions	Repayments	Balance June 30, 2024 (As Restated)	Due Within One Year
Compensated absences	\$ 754,469	\$ 58,435		\$ 812,904	\$ 224,526
Capital asset financing	1,116,083		\$ (240,910)	875,173	247,657
Lease obligations	181,149		(89,643)	91,506	75,159
Other post-employment benefits	8,845,528	1,086,756		9,932,284	
Net pension liability	8,397,999	409,977		8,807,976	
	<u>\$ 19,295,228</u>	<u>\$ 1,555,168</u>	<u>\$ (330,553)</u>	<u>\$ 20,519,843</u>	<u>\$ 547,342</u>

The changes in compensated absences above represent additions net of reductions.

**Capital Asset Financing – Direct Borrowing:** On August 15, 2019, the Board of Directors approved a Municipal-Lease Purchase Agreement (Agreement) with Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance, of up to \$5,000,000 to finance the purchase of Computer Aided Dispatch equipment and related expenses. The Agreement is secured by a lien on the related equipment. The Agreement calls for fixed level rent payments for the term of the borrowing at an index interest rate equal to a like term semi-bond swap rate sourced from Chatham Financial Market Data on the date of the lease. The agreement contains an option to purchase the related equipment for \$1 at the end of the lease term, which is reasonably certain to be exercised. SRFECC entered into a lease of \$1,708,494 on August 16, 2019, under the agreement, which has monthly rent payments of \$22,394 from December 1, 2020, to November 1, 2027. The index rate was approximately 2.765% at the date of the lease. The equipment under the borrowing had a cost of \$2,780,730 and no accumulated depreciation at June 30, 2025 and 2024 and was included in construction in progress because the equipment was not placed into service. Delinquent payments are subject to a default interest rate of the lesser of 18% or the maximum rate permitted by law.

Future payments under the borrowing will be as follows as of June 30, 2025:

Year ended June 30,	Principal	Interest	Totals
2026	\$ 254,593	\$ 14,139	\$ 268,732
2027	261,721	7,011	268,732
2028	111,202	770	111,972
Total	<u>\$ 627,516</u>	<u>\$ 21,920</u>	<u>\$ 649,436</u>

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE D – LONG-TERM LIABILITIES (Continued)

Lease Obligations: SRFECC entered into a lease agreement for office space at 10411 Old Placerville Road in Sacramento, California beginning May 1, 2020. The lease extended through April 30, 2025 and contains base rents of \$6,129 to \$7,005 per month. Beginning in fiscal year 2024, the lease payment was reduced by \$270 per month as a result of the lessor providing less janitorial services. As a result of this modification, the right of use asset and the lease liability were reduced by \$6,749 and \$5,773, respectively. For purposes of discounting future payments on the lease, the SRFECC used a discount rate of 3.00%. The lease expired April 30, 2025.

In 2017 and 2023, SRFECC leased copiers for terms of 60 months at \$538 per month and \$518 per month, respectively. At the end of the lease term, SRFECC has the option to purchase the copiers at the fair market value. On June 27, 2022, SRFECC leased a plotter for a term of 48 months at \$262 per month. At the end of the lease term, SRFECC has the option to purchase the copiers at the fair market value. For purposes of discounting future payments on the leases, the SRFECC used a discount rate of 3.00%.

In 2024, SRFECC entered into a lease agreement for office space at 10240 Systems Parkway in Sacramento, California beginning October 1, 2024. The lease extends through September 30, 2029 and contains base rents of \$8,017 to \$9,023 per month. For purposes of discounting future payments on the lease, the SRFECC used a discount rate of 4.00%.

The leased equipment and accumulated amortization of the right-to-use assets are outlined in Note C. Minimum lease payments over the remaining term of the leases include:

<u>Year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2026	\$ 92,173	\$ 14,935	\$ 107,108
2027	96,292	11,244	107,536
2028	98,538	7,375	105,913
2029	104,133	3,357	107,490
2030	27,249	179	27,428
Total	<u>\$ 418,385</u>	<u>\$ 37,090</u>	<u>\$ 455,475</u>

NOTE E – OTHER POSTEMPLOYMENT BENEFITS

Plan Description: The SRFECC defined benefit OPEB plan (the Plan) is an agent multiple-employer OPEB plan that provides OPEB benefits for all eligible general employees that retire from SRFECC with CalPERS pension and elect to enroll in one of the health plans sponsored by CalPERS. Employees must retire directly from SRFECC. Eligible employees’ surviving spouses of retirees hired before July 1, 2012 are also eligible for benefits. Benefits continue through the retiree’s or spouses’ lifetime. The Plan is administered by CalPERS through participation in California Employers’ Retiree Benefit Trust (CERBT) Fund. The Board of Directors grants the authority to establish and amend the benefit terms to the CalPERS Board of Trustees (CalPERS Board). CalPERS issues a publicly available financial report for the CERBT that can be obtained at [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.

Benefits Provided: The Plan provides healthcare benefits for retirees and surviving spouses. For retirees hired prior to July 1, 2012, SRFECC pays 100% of the CalPERS health plan premiums up to a maximum of the lesser of the non-Medicare premium amount for the Kaiser or Blue Shield Access plan for “employee plus one” coverage. For retirees hired on or after July 1, 2012, SRFECC contributes a percentage based on the years of service of the CalPERS health plan premium costs up to the lesser of the non-Medicare premium amount for the Kaiser or BlueShield Access plan for “employee plus one” coverage. SRFECC’s contribution percentage is 25% after five years of service and an additional 5% is contributed for each additional year of service. After twenty years of service, SRFECC’s contribution percentage is 100%. In the event the Kaiser or Blue Shield Access premiums increase by more than 5% in any one year, the increase in SRFECC’s contribution will be limited to 5%. For employees hired after July 1, 2014, SRFECC’s maximum contributions are limited to \$1,300 per month.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE E – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms: At June 30, the following current and former employees were covered by the benefit terms:

	<u>2025</u>	<u>2024</u>
Inactive employees or beneficiaries currently receiving benefit payments	28	26
Inactive employees entitled to but not yet receiving benefit payments	3	3
Active employees	<u>58</u>	<u>43</u>
Total	<u><u>89</u></u>	<u><u>72</u></u>

Contributions: The Board of Directors grants the authority to establish and amend the contribution requirements of SRFECC and employees. Employees are required to contribute \$100 per month to the Plan. These contributions are non-refundable to the employee and are deposited in the CERBT trust. During the fiscal year ended June 30, 2025, the District’s benefit payments were \$410,071 and the implied subsidy was \$102,091, resulting in total payments of \$512,162. In addition, active employees contributed \$64,100 to the trust. During the fiscal year ended June 30, 2024, the District’s benefit payments were \$365,388 and the implied subsidy was \$98,565, resulting in total payments of \$463,953. In addition, active employees contributed \$63,400 to the trust.

Net OPEB Liability: SRFECC’s net OPEB liability at June 30, 2025 and 2024 was measured as of June 30, 2024 and 2023. The total OPEB liability used to calculate the net OPEB liability at June 30, 2025 and 2024 was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions: The total OPEB liability at June 30, 2025 and 2024 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

	<u>2025</u>	<u>2024</u>
Valuation date	June 30, 2023	June 30, 2023
Measurement date	June 30, 2024	June 30, 2023
Actuarial cost method	Entry-age normal cost method	Entry-age normal cost method
Actuarial assumptions:		
Discount rate	5.65%	5.20%
Inflation	2.50%	2.50%
Salary increases	3.00%	3.00%
Investment rate of return	6.20%	6.20%
Mortality rate	MacLeod Watts Scale 2022 applied generationally <sup>(1)</sup>	MacLeod Watts Scale 2022 applied generationally <sup>(1)</sup>
Pre-retirement turnover	CalPERS 1997-2019 Experience Study <sup>(2)</sup>	CalPERS 1997-2019 Experience Study <sup>(2)</sup>
Healthcare trend rate	9.0% and 22.0% in 2025 grading down to 3.90% in 2075 and later <sup>(3)</sup>	9.0% and 22.0% in 2024 grading down to 3.90% in 2076 and later <sup>(3)</sup>

(1) The MacLeod Watts Scale 2022 was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

(2) Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of CalPERS using data from 1997 to 2015, except for a different basis used to project future mortality improvements.

(3) Medical cost trend is based on the Society of Actuaries “Getzen Model”.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE E – OTHER POSTEMPLOYMENT BENEFITS (Continued)

The assumed gross return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class at June 30 are summarized in the following table:

Asset Class	2025		2024	
	Target Allocation	Long-term Expected Nominal Rate of Return	Target Allocation	Long-term Expected Nominal Rate of Return
Global equity	49.0%	4.70%	49.0%	4.50%
U.S. fixed income	23.0%	2.60%	23.0%	2.20%
Treasury inflation protected securities	5.0%	1.40%	5.0%	1.30%
Real estate investment trusts	20.0%	4.00%	20.0%	3.90%
Commodities	3.0%	2.00%	3.0%	1.20%
	<u>100.0%</u>		<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total OPEB liability was 5.65% and 5.20% for the years ended June 30, 2025 and 2024, respectively. The projection of cash flows used to determine the discount rate assumed that SRFECC contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to not be available to make all projected OPEB payments for current active and inactive employees. Therefore, a single equivalent rate of the long-term expected rate of return on OPEB plan investments (6.55% and 6.20% at the June 30, 2024 and 2023 measurement dates, respectively) and the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.93% and 3.65% at June 30, 2024 and 2023 measurement dates, respectively) was applied to all periods of projected benefit payments to determine the total OPEB liability.

	2025			2024		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2024 and 2023	\$ 10,750,259	\$ 817,975	\$ 9,932,284	\$ 9,559,199	\$ 713,671	\$ 8,845,528
Changes in the year:						
Service cost	570,605		570,605	433,779		433,779
Interest	576,622		576,622	454,370		454,370
Difference between expected and actual experience				72,238	2,129	70,109
Changes in assumptions	(711,556)		(711,556)	673,848		673,848
Benefit payments	(463,953)	(463,953)		(443,175)	(443,175)	
Contributions - employer		463,953	(463,953)		443,175	(443,175)
Contributions - employees		63,800	(63,800)		56,400	(56,400)
Net investment income		94,425	(94,425)		45,989	(45,989)
Administrative expenses		(276)	276		(214)	214
Net changes	<u>(28,282)</u>	<u>157,949</u>	<u>(186,231)</u>	<u>1,191,060</u>	<u>104,304</u>	<u>1,086,756</u>
Balance at June 30, 2025 and 2024	<u>\$ 10,721,977</u>	<u>\$ 975,924</u>	<u>\$ 9,746,053</u>	<u>\$ 10,750,259</u>	<u>\$ 817,975</u>	<u>\$ 9,932,284</u>

Changes in Assumptions: Changes in assumptions in 2025 include changes to the discount rate, demographic assumptions, healthcare trends, and spouse coverage. Changes in assumptions in 2024 include changes to the discount rate, mortality and healthcare trends, assumed salary increases, age-based premiums, pool subsidy for retirees enrolled in Medicare plans and addition of an assumption regarding dependent coverage and benefits.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE E – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates: The following presents the net OPEB liability of SRFECC, as well as what SRFECC’s net 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:

	2025			2024		
	Current			Current		
	1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
	4.65%	5.65%	6.65%	3.65%	4.65%	5.65%
Net OPEB liability	\$ 11,427,152	\$ 9,746,053	\$ 8,389,231	\$ 11,647,019	\$ 9,932,284	\$ 8,550,714

The following presents the net OPEB liability of SRFECC, as well as what SRFECC’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	2025			2024		
	Current Healthcare Cost			Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase	1% Decrease	Trend Rates	1% Increase
Net OPEB liability	\$ 8,202,245	\$ 9,746,053	\$ 11,724,787	\$ 8,384,404	\$ 9,932,284	\$ 11,916,237

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued CERBT financial report at [www.calpers.ca.gov](http://www.calpers.ca.gov).

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: For the years ended June 30, 2025 and 2024, SRFECC recognized OPEB expense of \$628,993 and \$469,995, respectively. At June 30, 2025 and 2024, SRFECC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to measurement date	\$ 512,162		\$ 463,953	
Differences between actual and expected experience	561,949		697,680	
Changes in assumptions	2,074,596	\$(3,953,721)	2,541,473	\$(4,254,561)
Net differences between projected and actual earnings on plan investments	4,631		48,092	
Total	<u>\$ 3,153,338</u>	<u>\$(3,953,721)</u>	<u>\$ 3,751,198</u>	<u>\$(4,254,561)</u>

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability during the following fiscal year. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as expense as follows:

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE E – OTHER POSTEMPLOYMENT BENEFITS (Continued)

<u>Year Ended June 30</u>	<u>2025</u>
2026	\$ (316,749)
2027	(189,078)
2028	(127,719)
2029	(51,254)
2030	(466,860)
Thereafter	<u>(160,885)</u>
	<u>\$ (1,312,545)</u>

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

The recognition period differs depending on the sources of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. All other amounts are recognized over the expected average remaining service lifetime (EARSL), which was 8.52 years at June 30, 2025.

Payable to the OPEB Plan: At June 30, 2025 and 2024, SRFECC had no contributions payable to the Plan.

NOTE F – PENSION PLAN

Plan Descriptions: All qualified permanent and probationary employees are eligible to participate in the SRFECC’s cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). The Board has established a single “Cost-Sharing Miscellaneous” pension plan (the Plan) with CalPERS that is comprised of the following rate plans:

- Miscellaneous Rate Plan
- PEPRA Miscellaneous Rate Plan

Benefit provisions under the Plan are established by State statute and SRFECC resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the following: the 1957 Survivor Benefit or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees’ Retirement Law.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE F – PENSION PLAN (Continued)

The Plan’s provisions and benefits in effect at June 30, 2025 and 2024, are summarized as follows:

Hire date	Miscellaneous	PEPRA
	Rate Plan (Prior to January 1, 2013)	Miscellaneous Rate Plan (On or after January 1, 2013)
Benefit formula (at full retirement)	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2.00% to 2.70%	1.0% to 2.5%
Required employee contribution rates - 2025	8.000%	8.000%
Required employee contribution rates - 2024	8.000%	7.000%
Required employer contribution rates - 2025	16.310%	7.940%
Required employer contribution rates - 2024	16.240%	7.750%

In addition to the contribution rates above, SRFECC was also required to make payments totaling \$673,580 and \$547,647 toward its unfunded actuarial liability during the years ended June 30, 2025 and 2024, respectively. The Miscellaneous Rate Plan is closed to new members that were not already CalPERS eligible participants on December 31, 2012.

For members of CalPERS prior to January 1, 2013, SRFECC pays the 8% employee contribution and employees pay 6.550% until March 1, 2027 and will pay 3.634% after March 1, 2027.

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

The contributions recognized as part of pension expense to the Plan were \$1,095,067 and \$945,045 for the years ended June 30, 2025 and 2024, respectively.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, 2025 and 2024, the SRFECC reported a net pension liability for its proportionate share of the Plan’s net pension liability of \$8,750,325 and \$8,807,976, respectively.

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

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE F – PENSION PLAN (Continued)

Proportion - June 30, 2023	0.17947%
Proportion - June 30, 2024	0.17614%
Change - Increase (Decrease)	-0.00333%
Proportion - June 30, 2024	0.17614%
Proportion - June 30, 2025	0.18092%
Change - Increase (Decrease)	0.00478%

For the year ended June 30, 2025 and 2024, the SRFECC recorded pension expense of \$1,647,354 and \$1,437,776, respectively. At June 30, 2025 and 2024, the SRFECC reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to measurement date	\$ 1,095,067		\$ 945,045	
Differences between actual and expected experience	756,546	\$ (29,520)	449,959	\$ (69,799)
Changes in assumptions	224,902		531,777	
Differences between the employer's contribution and the employer's proportionate share of contributions		(190,437)		(244,529)
Change in employer's proportion	1,461	(60,512)		(127,354)
Net differences between projected and actual earnings on plan investments	503,744		1,426,091	
Total	<u>\$ 2,581,720</u>	<u>\$ (280,469)</u>	<u>\$ 3,352,872</u>	<u>\$ (441,682)</u>

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date above will be recognized as a reduction of the net pension liability in the following fiscal years. Other amounts reported as net deferred outflows of resources related to pensions at June 30 will be recognized as pension expense as follows:

Fiscal Year Ended June 30	2025
2026	\$ 355,522
2027	1,031,696
2028	(8,405)
2029	(172,629)
	<u>\$ 1,206,184</u>

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE F – PENSION PLAN (Continued)

Actuarial Assumptions: The total pension liabilities in the actuarial valuations for the Plan were determined using the following actuarial assumptions:

	2025	2024
Valuation Date	June 30, 2023	June 30, 2022
Measurement Date	June 30, 2024	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:		
Discount Rate	6.90%	6.90%
Inflation	2.30%	2.30%
Payroll Growth	Varies by entry age and service	
Projected Salary Increase	0.40% - 8.5% (1)	0.40% - 8.5% (1)
Investment Rate of Return	6.90%	6.90%
Mortality	Derived using CalPERS Membership Data for all Funds	Derived using CalPERS Membership Data for all Funds

- (1) Depending on entry age and service
- (2) Net of pension plan investment expenses, including inflation

The mortality table was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate: The discount rate used to measure the total pension liability was 6.9% as of June 30, 2025 and 2024. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the 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 discount rate is appropriate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The following table reflects the long-term expected real rate of return by asset class for the Plan. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE F – PENSION PLAN (Continued)

Asset Class	2025		2024	
	New Strategic Allocation	Real Return Years 1 - 10(a)	New Strategic Allocation	Real Return Years 1 - 10(a)
Global equity- cap weighted	30.0%	4.54%	30.0%	4.54%
Global equity- non-cap weighted	12.0%	3.84%	12.0%	3.84%
Private equity	13.0%	7.28%	13.0%	7.28%
Treasury	5.0%	0.27%	5.0%	0.27%
Mortgage -backed Securities	5.0%	0.50%	5.0%	0.50%
Investment grade corporate	10.0%	1.56%	10.0%	1.56%
High yield	5.0%	2.27%	5.0%	2.27%
Emerging market debt	5.0%	2.48%	5.0%	2.48%
Private debt	5.0%	3.57%	5.0%	3.57%
Real assets	15.0%	3.21%	15.0%	3.21%
Liquidity/Leverage	-5.0%	-0.59%	-5.0%	-0.59%
Total	100.0%		100.0%	

(a) An expected inflation of 2.3% was used.

(b) An expected inflation of 2.0% was used.

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

	2025	2024
1% Decrease	5.90%	5.90%
Net Pension Liability	\$ 13,609,972	\$ 13,406,213
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$ 8,750,325	\$ 8,807,976
1% Increase	7.90%	7.90%
Net Pension Liability	\$ 4,750,119	\$ 5,023,233

Fiduciary Net Position: Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan: There was no contributions payable to the Plan at June 30, 2025 and 2024.

NOTE G – NET POSITION

Designations of unrestricted net position may be imposed by the Board of Directors to reflect future spending plans or concerns about the availability of future resources. Designations may be modified, amended, or removed by Board action. The Board has made designations of net position; however, the unrestricted net position balance is negative, so no amounts are available for designations. SRFECC has sufficient cash balances for designations. At June 30, 2025 and 2024, SRFECC has net position designated for contingencies of \$1,711,164 and \$1,719,708, respectively. At June 30, 2025 and 2024, SRFECC has net position designated for construction in progress of \$1,390,962 and \$2,124,432, respectively.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE H – INSURANCE

SRFECC is a member of the Northern California Special Districts Insurance Authority (NCS DIA). The NCS DIA is a risk-pooling self-insurance authority, created under the provisions of the California Government Code Sections 6500 et. seq. The purpose of the NCS DIA is to provide a full risk management program for California local governments. NCS DIA provides insurance through the pool up to a certain level, beyond which group purchased commercial excess insurance is obtained.

SRFECC pays an annual premium to NCS DIA for general liability, property, management liability and workers compensation insurance coverage. SRFECC’s annual premium is based on its pro-rata share of charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the NCS DIA. SRFECC paid no material uninsured losses during the last three fiscal years and had no significant reductions in coverage during the year.

SRFECC’s deductible and coverage are as follows:

Coverage	NCS DIA	Commercial Insurance	Deductible
General liability	\$ 1,000,000	\$ 9,000,000	none
Auto liability	1,000,000		\$ 1,000
Crime program	1,000,000		2,500
Property damage	Replacement Cost		1,000
Management liability	1,000,000	9,000,000	none
Workers compensation	Statutory		none

NOTE I – CONTINGENCIES AND COMMITMENTS

Contingencies: SRFECC receives grant funding for specific purposes that are subject to review and audit by the granting agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

SRFECC is party to claims arising in the ordinary course of business. After taking into consideration information furnished by legal counsel to SRFECC as to the current status of the claims to which SRFECC is a party, management is of the opinion that the ultimate aggregate liability represented thereby, if any, will not have a material adverse effect on the financial position or results of operations of SRFECC.

Commitments: SRFECC is in the process of developing Computer Aided Dispatch software and server upgrades. As of June 30, 2025, it is estimated \$565,000 remains unspent on this project.

In June 2024, the Center entered into a contract with the City of Sacramento Fire Department for services of an Executive Director for July 1, 2024 to June 30, 2026 for a total of \$600,000.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025 and 2024

NOTE J – CHANGE IN ACCOUNTING PRINCIPLES

SRFECC implemented GASB Statement No. 101, *Compensated Absences*, during the year ended June 30, 2025, which resulted in sick leave payable being accrued for expected time used for illnesses. As a result of this change of accounting principle, the compensated absences liability increased at July 1, 2023 and June 30, 2024 by \$470,237 and \$518,204, respectively, and salaries and benefits expense increased in fiscal year 2024 by \$47,967.

	July 1, 2023 As previously Reported	Change in Accounting Principle for GASB 101	July 1, 2023 As Restated	June 30, 2024 As previously Reported	Change in Accounting Principle for GASB 101	June 30, 2024 As Restated
Net Position	<u>\$ (6,181,096)</u>	<u>\$ (470,237)</u>	<u>\$ (6,651,333)</u>	<u>\$ (5,994,227)</u>	<u>\$ (518,204)</u>	<u>\$ (6,512,431)</u>
Compensated absences	<u>\$ 284,232</u>	<u>\$ 470,237</u>	<u>\$ 754,469</u>	<u>\$ 294,700</u>	<u>\$ 518,204</u>	<u>\$ 812,904</u>
Change in net position for the year				<u>\$ 186,869</u>	<u>\$ (47,967)</u>	<u>\$ 138,902</u>

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended June 30, 2025

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
Last 10 Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the net pension liability	0.18092%	0.17614%	0.17947%	0.20818%	0.17649%	0.17622%	0.17700%	0.17670%	0.14323%	0.19241%
Proportionate share of the net pension liability	\$ 8,750,325	\$ 8,807,976	\$ 8,397,999	\$ 3,952,935	\$ 7,444,517	\$ 7,056,907	\$ 6,670,540	\$ 6,965,568	\$ 6,191,417	\$ 5,278,735
Covered payroll - measurement period	\$ 4,761,025	\$ 4,031,509	\$ 3,560,485	\$ 3,815,215	\$ 4,055,635	\$ 3,728,966	\$ 3,585,654	\$ 3,619,181	\$ 4,123,954	\$ 3,803,076
Proportionate share of the net pension liability as a percentage of covered payroll	183.79%	218.48%	235.87%	103.61%	183.56%	189.25%	186.03%	192.46%	150.13%	138.80%
Plan fiduciary net position as a percentage of the total pension liability	75.70%	74.09%	74.17%	87.47%	81.37%	83.65%	73.42%	70.43%	69.98%	78.40%

Notes to Schedule:

Change in Benefit Terms: None

Reporting valuation date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Reporting measurement date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015

Changes in assumptions: The discount rate was changed from 7.5% (net of administrative expenses) to 7.65% in the June 30, 2015 actuarial valuation. The discount rate was changed to 7.15% in the June 30, 2018 actuarial valuation. The discount rate was changed to 6.90% in the June 30, 2023 actuarial valuation.

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN**  
Last 10 Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	\$ 1,095,067	\$ 945,045	\$ 883,135	\$ 1,027,575	\$ 974,788	\$ 873,829	\$ 745,224	\$ 668,869	\$ 620,500	\$ 799,965
Contributions in relation to the actuarially determined contributions	(1,095,067)	(945,045)	(883,135)	(1,027,575)	(974,788)	(873,829)	(745,224)	(668,869)	(620,500)	(799,965)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll - fiscal year	\$ 4,956,218	\$ 4,761,025	\$ 4,031,509	\$ 3,560,485	\$ 3,815,215	\$ 4,055,635	\$ 3,728,966	\$ 3,585,654	\$ 3,619,181	\$ 4,123,954
Contributions as a percentage of covered payroll	22.09%	19.85%	21.91%	28.86%	25.55%	21.55%	19.98%	18.65%	17.14%	19.40%

Notes to Schedule:

Contribution valuation date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
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Methods and assumptions used to determine contribution rates:

Amortization method	Entry age normal cost method									
Remaining amortization period	Level percentage of payroll, closed									
Asset valuation method	Varies by rate plan, not more than 30 years									
Discount rate	6.800%	6.800%	7.000%	7.000%	7.000%	7.250%	7.375%	7.500%	7.500%	7.500%
Inflation	2.500%	2.300%	2.500%	2.500%	2.500%	2.625%	2.750%	2.750%	2.750%	2.750%
Payroll growth	2.800%	2.800%	2.750%	2.750%	2.750%	2.500%	2.875%	3.000%	3.000%	3.000%
Salary increases	Varies by entry age and service									
Retirement age	50 to 67 years. Probabilities of retirement are based on the most recent CalPERS Experience Study.									
Mortality	Most recent CalPERS Experience Study									

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended June 30, 2025

**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS  
Last 10 Years**

Measurement period	2025	2024	2023	2022	2021	2020	2019
Total OPEB liability:							
Service cost	\$ 570,605	\$ 433,779	\$ 758,969	\$ 328,315	\$ 319,528	\$ 396,338	\$ 427,824
Interest	576,622	454,370	328,783	347,582	399,626	415,094	378,917
Differences between expected and actual experience		72,238		918,889		126,074	
Changes in assumptions	(711,556)	673,848	(4,259,784)	1,232,357	1,602,661	(1,556,789)	(657,909)
Benefit payments	(463,953)	(443,175)	(418,199)	(355,010)	(328,891)	(269,946)	(235,660)
Net change in total OPEB liability	(28,282)	1,191,060	(3,590,231)	2,472,133	1,992,924	(889,229)	(86,828)
Total OPEB liability - beginning	10,750,259	9,559,199	13,149,430	10,677,297	8,684,373	9,573,602	9,660,430
Total OPEB liability - ending (a)	<u>\$10,721,977</u>	<u>\$10,750,259</u>	<u>\$ 9,559,199</u>	<u>\$13,149,430</u>	<u>\$10,677,297</u>	<u>\$ 8,684,373</u>	<u>\$ 9,573,602</u>
Plan fiduciary net position:							
Contributions - employer	\$ 463,953	\$ 443,175	\$ 418,199	\$ 355,010	\$ 328,891	\$ 269,946	\$ 341,660
Contributions - employee	63,800	56,400	52,700	51,400	51,700	54,100	58,139
Net investment income	52,684	45,989	49,409	38,071	18,632	28,192	20,124
Changes in assumptions	41,741	2,129	(158,909)	121,310			
Benefit payments	(463,953)	(443,175)	(418,199)	(355,010)	(328,891)	(269,946)	(235,660)
Administrative expenses	(276)	(214)	(201)	(220)	(255)	(213)	(161)
Net change in plan fiduciary net position	157,949	104,304	(57,001)	210,561	70,077	82,079	184,102
Plan fiduciary net position - beginning	817,975	713,671	770,672	560,111	490,034	407,955	223,853
Plan fiduciary net position - ending (b)	<u>\$ 975,924</u>	<u>\$ 817,975</u>	<u>\$ 713,671</u>	<u>\$ 770,672</u>	<u>\$ 560,111</u>	<u>\$ 490,034</u>	<u>\$ 407,955</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 9,746,053</u>	<u>\$ 9,932,284</u>	<u>\$ 8,845,528</u>	<u>\$12,378,758</u>	<u>\$10,117,186</u>	<u>\$ 8,194,339</u>	<u>\$ 9,165,647</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>9.10%</u>	<u>7.61%</u>	<u>7.47%</u>	<u>5.86%</u>	<u>5.25%</u>	<u>5.64%</u>	<u>4.26%</u>
Covered-employee payroll - measurement period	<u>\$ 5,663,297</u>	<u>\$ 4,727,427</u>	<u>\$ 3,415,067</u>	<u>\$ 4,147,447</u>	<u>\$ 4,244,844</u>	<u>\$ 4,344,330</u>	<u>\$ 3,585,654</u>
Net OPEB liability as percentage of covered-employee payroll	<u>172.09%</u>	<u>210.10%</u>	<u>259.01%</u>	<u>298.47%</u>	<u>238.34%</u>	<u>188.62%</u>	<u>255.62%</u>
Notes to schedule:							
Valuation date	June 30, 2023	June 30, 2023	June 30, 2021	June 30, 2021	June 30, 2019	June 30, 2019	June 30, 2017
Measurement period - fiscal year ended	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Discount rate	5.65%	5.20%	4.65%	2.40%	3.21%	4.52%	4.22%
Benefit changes. None.							

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS CENTER

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

For the Year Ended June 30, 2025

**SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN**  
Last 10 Years

	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially or contractually determined contribution - employer fiscal year	\$ 996,946	\$ 677,894	\$ 657,665	\$ 628,894	\$ 355,010	\$ 328,891	\$ 269,946	\$ 1,001,000
Contributions in relation to the determined contributions:								
Employer	(512,162)	(463,953)	(334,487)	(418,199)	(355,010)	(328,891)	(269,946)	(356,905)
Employee	(64,100)	(63,400)	(61,000)	(52,700)	(51,400)	(51,700)	(54,100)	(58,139)
Contribution deficiency (excess)	\$ 420,684	\$ 150,541	\$ 262,178	\$ 157,995	\$ (51,400)	\$ (51,700)	\$ (54,100)	\$ 585,956
Covered-employee payroll - employer fiscal year	\$ 5,490,554	\$ 5,663,297	\$ 4,727,427	\$ 4,271,870	\$ 4,147,447	\$ 4,244,844	\$ 4,344,330	\$ 3,585,654
Contributions as a percentage of covered-employee payroll	9.32%	9.32%	7.08%	9.79%	8.56%	7.75%	6.21%	9.95%

**Notes to Schedule:**

Valuation date	June 30, 2023	June 30, 2023	June 30, 2021	June 30, 2021	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

Methods and assumptions used to determine contribution rates:

	Actuarial Cost Method		Entry-age normal cost method		Level percentage of payroll, closed		Market value of assets	
Amortization method								
Asset valuation method								
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Medical trend	6% to 3.90%	5.80% to 3.90%	5.80% to 3.90%	5.80% to 3.90%	4.25% to 6.50%	4.25% to 6.50%	4.25% to 6.25%	3.50% to 6.25%
Salary increases	3.00%	3.00%	3.00%	3.00%	3.80% to 9.40% based on years of service			
Investment rate of return	6.20%	6.20%	6.20%	6.20%	6.50%	6.50%	6.75%	6.75%
Discount rate	6.65%	5.20%	4.65%	2.40%	3.21%	4.52%	4.22%	3.80%
Retirement age	50-75 years. Probabilities of retirement are based on the most recent CalPERS experience study.							
Mortality	Based on most recent CalPERS experience study and projected with MacLeod Watts Scale 2022.				Based on most recent CalPERS experience study and 15 years of mortality improvements using 90% of Scale MP. Based on most recent pension plan mortality study and include assumed improvement in future mortality based on Scale BB.			

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

## COMPLIANCE REPORT



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Telephone: (916) 564-8727  
FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
Sacramento Regional Fire/EMS Communication Center  
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Sacramento Regional Fire/EMS Communication Center (SRFECC) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the SRFECC's basic financial statements, and have issued our report thereon dated November 19, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the SRFECC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the SRFECC's internal control. Accordingly, we do not express an opinion on the effectiveness of the SRFECC'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 SRFECC's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the SRFECC's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Directors  
Sacramento Regional Fire/EMS Communications Center

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the SRFECC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SRFECC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Richardson & Company, LLP*

November 19, 2025



550 Howe Avenue, Suite 210  
Sacramento, California 95825

Telephone: (916) 564-8727  
FAX: (916) 564-8728

## REQUIRED COMMUNICATIONS LETTER

To the Board of Directors  
Sacramento Regional Fire/EMS Communications Center  
Sacramento, California

We have audited the financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) for the year ended June 30, 2025 and have issued our report thereon dated November 19, 2025. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we provide you with the following information related to our audit.

### Our Responsibility under U.S. Generally Accepted Auditing Standards (GAAS) and *Government Auditing Standards*

As stated in our engagement letter dated January 31, 2024, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the SRFECC. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning internal control. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the SRFECC's compliance with certain provisions of laws, regulations, contract, and grants, However, providing an opinion on compliance with those provisions are not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

### Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further auditing procedures. Material misstatements may result from (1) errors, (2) fraudulent financial report, (3) misappropriation of assets, of (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting

To the Board of Directors

Page 2

on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We have communicated internal control related matters that are required to be communicated under professional standards in a separate letter.

We have identified the following significant risks of material misstatement as part of planning our audit: management override of controls, revenue recognition and cut-off of revenues and expenses. These are areas that the audit standards require at a minimum to be identified as significant risks. However, no such items were noted during our audit.

We performed the audit according to the planned scope previously communicated to you in our engagement letter dated January 31, 2024.

#### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SRFECC are described in Note A to the financial statements. In fiscal year 2025, SRFECC implemented GASB Statement No. 101, *Compensated Absences*, which resulted in SRFECC being required to accrue sick leave expected to be used for time-off as part of the compensated absences liability. The restatement recorded due to the implementation of this Statement is discussed in Note J to the financial statements. The application of existing policies was not changed during the year. We noted no transaction entered into by SRFECC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Accounting estimates are used in determining the depreciable lives used for capital assets, qualifying expenses claimed under grant agreements, the current portion of compensated absences and the valuation of the OPEB liability and net pension liability. The depreciable lives used for capital assets affects the amount of depreciation expense that is recorded and are based on SRFECC's estimate of the useful lives of the assets. The current portion of compensated absences is based on usage in previous periods. The OPEB liability is based on an actuarial report, which is based on assumptions including future employment, retirement rates and future costs of health care and health insurance. The net pension liability was determined through an actuarial valuation performed by CalPERS, which is performed annually. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were Note D related to long-term liabilities, Notes E and F related to the other postemployment benefits plan and the pension plan liabilities and related deferred inflows and outflows and Note I where commitments and contingencies were disclosed.

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

#### Difficulties Encountered in Performing the Audit

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

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

To the Board of Directors

Page 3

Management has corrected all such misstatements. There were three adjustments posted during the audit. These adjustments consist of the following:

- To reclassify capital asset balances
- To update accounts payable and prepaid expenses
- To update the compensated absences balances

#### Disagreements With Management

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

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 19, 2025.

#### 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 SRFECC's 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.

#### Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as SRFECC'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, schedule of changes in the net OPEB liability and related ratios, schedule of contributions to the OPEB plan, schedule of the proportionate share of the net pension liability, and schedule of contributions to the pension plan, which are 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 information is intended solely for the use of the Board of Directors and management of SRFECC and is not intended to be and should not be used by anyone other than these specified parties.

*Richardson & Company, LLP*

November 19, 2025



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Telephone: (916) 564-8727  
FAX: (916) 564-8728

## MANAGEMENT LETTER

To the Board of Directors and Management  
Sacramento Regional Fire/EMS Communications Center  
Sacramento, California

In planning and performing our audit of the financial statements of the Sacramento Regional Fire/EMS Communications Center (SRFECC) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered SRFECC's internal control over financial reporting (internal control) as a basis for determining our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SRFECC's internal control. Accordingly, we do not express an opinion on the effectiveness of SRFECC's internal control.

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

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

During our audit we became aware of the following matters that have been included in this letter for your consideration.

### Accrued Sick Leave Liability

In fiscal year 2025, SRFECC calculated the liability for sick leave under Governmental Accounting Standards Board Statement 101. Since detailed sick leave usage information was not readily available for employees, SRFECC estimated the liability based on sick leave usage by SRFECC employees in total. As more information becomes available, we recommend SRFECC determine the sick leave usage by employees so a more accurate calculation can be made. We also recommend SRFECC continue to evaluate the amount of sick leave settled through cash payments, forfeited by separated employees, and converted to service credit for the pension plan so a better estimate of the liability can be made.

\* \* \* \* \*

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the audit. This report is intended solely for the information and use of the Board, management, and others within the organization and is not intended to be and should not be used by anyone other than these specific parties.

*Richardson & Company, LLP*

November 19, 2025

**MEETING MINUTES  
GOVERNING BOARD MEETING**

**Tuesday, October 14, 2025**

**9:00 AM**

**Sacramento Regional Fire/EMS  
Communications Center Annex  
10240 Systems Pkwy Suite 200, CA 95827**

**GOVERNING BOARD MEMBERS PRESENT**

Matt McGee, Chairperson	Assistant Chief, Folsom Fire Department
Adam Mitchell, Alternate	Deputy Chief, Sacramento Metropolitan Fire District
Tilden Billiter, Board Member	Deputy Chief, Sacramento Fire Department
Matt DeMarco, Alternate	Assistant Chief, Cosumnes Community Services District

**GOVERNING BOARD MEMBERS ABSENT**

Joseph Fiorica, Vice Chairperson	Deputy Chief, Sacramento Metropolitan Fire District
Josh Freeman, Board Member	Deputy Chief, Cosumnes Community Services District

**COMMUNICATIONS CENTER MANAGEMENT**

Derek Parker	Executive Director
Casey Quintard	Operations Manager
Katherine Shelton	Training Manager
Tara Poirier	EMS Manager
Marissa Shmatovich	Deputy Director of Administration

**OTHERS IN ATTENDANCE**

Lindsey Moore	Counsel, SRFECC
Kerry Kier	Systems Engineer, SRFECC
Sarah Lee	GIS Analyst, SRFECC
Bayleigh Nichols	Office Specialist, SRFECC

The meeting was called to order and roll call was taken at 9:02 a.m.

1. The Pledge of Allegiance was recited.
2. There were no agenda updates.
3. There were no public comments.

**PRESENTATION:**

**CLOSED SESSION:**

1. CONFERENCE WITH LABOR NEGOTIATOR\*  
Pursuant to Government Code Section 54957.6

Center Negotiator(s)	Lindsay Moore, Counsel Derek Parker, Chief Executive Director
Employee Organization(s)	Local 522 - Labor  Local 522 – Managers and Supervisors Unrepresented Administrators

\*INDICATES NO ATTACHMENT

2. PERSONNEL ISSUES\*

Pursuant to California Governing Code Section 54957

- a. Employee Evaluation: Chief Executive Director  
Deputy Director of Administration  
Dispatch Managers

3. CONFERENCE WITH LEGAL COUNSEL: Anticipated Litigation\*

Pursuant to California Government Code Section 54956.9 (b) The Board will meet in closed session to discuss significant exposure to litigation.

One (1) potential case(s)

The closed session was convened at 9:04 a.m.

The open session was reconvened at 9:31 a.m.

1. The Board received an update; no formal action was taken
2. The Board received an update; no formal action was taken
3. The Board received an update; no formal action was taken

**CONSENT AGENDA:** Matters of routine approval including, but not limited to Board meeting synopsis, payroll reports, referral of issues to committee, other consent matters. A Consent Agenda is acted upon as one unit unless a Board member requests separate discussion and/or action.

1. A motion was made by Chief Mitchell and seconded by Chief Billiter to approve the Consent Agenda for the following:
  - a. Regular Board Meeting Synopsis (September 23, 2025)
  - b. Pulsepoint Annual Licensing Invoice (Staff report 25-25)
  - c. UKG Annual Contract Renewal Invoice (Staff Report 25-26)
  - d. Time and Materials Consulting Services Agreement with Sidepath (Staff Report 25-28)

AYES: Sacramento Fire Department, Sacramento Metropolitan Fire, Cosumnes Community Services District, Folsom Fire Department

NOES:

ABSENT:

ABSTAIN:

Motion passed.

**ACTION ITEMS:**

1. Resolution to fix Employer Health Care Contributions (Staff Report 25-24)
  - a. A motion was made by Chief Mitchell and seconded by Chief DeMarco to approve and ratify resolution 25-03, Fixing Employer Health Care Contributions.

AYES: Sacramento Fire Department, Sacramento Metropolitan Fire, Cosumnes Community Services District, Folsom Fire Department

NOES:

ABSENT:

ABSTAIN:

Motion passed.

2. Purchase of New GIS Workstation (Staff Report 25-29)
  - a. A motion was made by Chief McGee and seconded by Chief Billiter to approve the purchase of a new high-performance workstation from Dell Computers to support the

\*INDICATES NO ATTACHMENT

**Center's Geographic Information Systems (GIS) operations.**

AYES: Sacramento Fire Department, Sacramento Metropolitan Fire, Cosumnes Community Services District, Folsom Fire Department

NOES:  
ABSENT:  
ABSTAIN:

Motion passed.

**3. VMware Licensing and Support Renewal – Five Year Term (Staff report 25-30)**

a. A motion was made by Chief Mitchell and seconded by Chief McGee to approve the purchase of VMware licensing and 24/7 support from Sidepath for a five-year term.

AYES: Sacramento Fire Department, Sacramento Metropolitan Fire, Cosumnes Community Services District, Folsom Fire Department

NOES:  
ABSENT:  
ABSTAIN:

Motion passed.

**DISCUSSION/POSSIBLE ACTION:**

None

**INFORMATION:**

None

**CENTER REPORTS:**

**CORRESPONDENCE:**

1. Cosumnes Community Fire Department – Deputy Chief of Administration has been appointed as the primary representative to the Sacramento Regional Fire/EMS Communications Center Joint Powers Authority Governing Board. Assistant Chief of Support Services Matt DeMarco will be the alternative representative on the Governing Board in Chief Freeman's absence.

**ITEMS FOR DISCUSSION AND POTENTIAL PLACEMENT ON A FUTURE AGENDA:**

None

**BOARD MEMBER COMMENTS:**

1. Chief McGee:

Noted that the meeting focused on several upgrades to system components, including both hardware and software, as well as critical infrastructure. It was noted that these improvements are similar to the type of long-term planning and maintenance the fire department must do for its fire trucks. Just like those vehicles, computer systems have a life cycle, making it essential for the communications center to maintain a replacement schedule. Appreciation was expressed for ensuring that dispatchers have the necessary tools to perform their duties, especially given the high technological demands required for system reliability.

2. Chief Mitchell:

Mentioned that although he does not attend often, he wanted to acknowledge the staff's professionalism, responsiveness, and fiscal responsibility. He expressed appreciation for the team's efforts and confidence that the organization is in capable hands.

3. Chief DeMarco:

Echoed the comments made by previous board members, expressing appreciation for all staff and gratitude for their hard work.

**ADJOURNMENT:**

The meeting was adjourned at 09:46 a.m.

ATTEST:

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BAYLEIGH NICHOLS  
CLERK OF THE BOARD

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MATTHEW MCGEE  
CHAIRPERSON

---

JOSEPH FIORICA  
VICE CHAIRPERSON



**Sacramento Regional Fire/EMS Communications Center**  
10230 Systems Parkway, Sacramento, CA 95827-3007  
[www.sfecc.ca.gov](http://www.sfecc.ca.gov)

## **STAFF REPORT (REPORT 25-32)**

DATE: November 25, 2025  
TO: Board of Directors  
BY: Marissa Shmatovich, Deputy Director of Administration  
FROM: Derek Parker, Chief Executive Director  
SUBJECT: **GENERATOR AUTOMATIC TRANSFER SWITCH (ATS) REPAIR**

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### **RECOMMENDATION**

The Board of Directors:

1. Approve CD & Power quote 02-8297 expenditure at a cost of \$13,072.17 for materials and labor to repair the ATS on one of the Center's backup generators.

### **BACKGROUND/ANALYSIS**

The Center maintains two backup generators in the event of power outage. The generators undergo routine maintenance and run cycles with the contracted maintenance company CD & Power, and during the last maintenance and repair it was determined that the ATS was not functioning properly and required repair. To maintain backup power and redundant backup power sources, the ATS must be repaired to restore full capacity to the backup power system.

### **FINANCIAL ANALYSIS**

CD & Power is the current maintenance vendor for the Center's generators and most familiar with the setup and requirements of the backup power system. CD & Power quote #02-8297 totals \$13,072.17 and includes a rental generator to fully isolate the generator receiving repairs. This quote will be sufficiently funded by budget line 6235: Maintenance – Power Supply with no unanticipated fiscal impacts.

This project is in direct support of Strategic Blueprint and Growth Strategy Focus Area 4.C. Invest in the Center's long-term facility, technology, and communication needs and a modern disaster recovery site.

Staff Report: Dispatch Workstation Monitor Reconfiguration, Report #25-32

Date: November 25, 2025

Page 2

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Should you have any questions, please contact me prior to the Board meeting.

Signed by:

*Marissa Shmatovich*

MARISSA SHMATOVICH  
DEPUTY DIRECTOR OF ADMINISTRATION

Staff Report recommendation authorized by:

DocuSigned by:

*Derek Parker*

DEREK PARKER  
CHIEF EXECUTIVE DIRECTOR

Attachments: CD & Power Quote # 02-8297



Headquarters:  
 925-229-2700  
 150 Nardi Ln.  
 Martinez, CA 94553  
 916-564-2622  
 4372 Pinell St.  
 Sacramento, CA 95838  
 775-331-4151  
 1395 Spice Islands Dr.  
 Sparks, NV 89431

# SERVICE QUOTE - DO NOT PAY

Quote: 02-8297  
 Date: 11/5/2025

PO:  
 CustId: SACRAMENTO REG

Cust Email: ACCOUNTSPAYABLE@SRFECC.CA.GOV  
 Phone: (916) 228-3070  
 Salesperson: LLara  
 User: LLara

Bill To:	Ship To:
SACRAMENTO REGIONAL FIRE ROMAN KUKHARETS 10230 SYSTEMS PARKWAY SACRAMENTO, CA 95827 US	SACRAMENTO REGIONAL FIRE ROMAN KUKHARETS 10230 SYSTEMS PARKWAY SACRAMENTO, CA 95827 US (916) 228-3070 x

Opened: 11/5/2025  
 Work Order No: 02-  
 Pickup Date:  
 Unit No: 26600  
 Unit Serial: E950577986  
 Unit Desc: SRFGEN  
 Unit Meter: 0.0 Hours

Responsible Tech:  
 My Ref: SACRAMENTO  
 Delivery Date:  
 Unit Make: CUMMINS  
 Unit Model: 150DGFA  
 Unit Tag: 150KW

### REPLACE HANDLE AND CROSSBAR ASSEM, RENTAL

Item	Type	Description	Qty	Tax	Price	Discount	Net Price
<b>REPLACE</b>							
		REPLACE - BROKEN HANDLE AND CROSS BAR ASSEMBLY - CD & POWER TECHNICIAN ARRIVE ON 2ND DAY AFTER RENTAL GENERATOR HAS BEEN INSTALLED TO COMPLETE WORK.. ONCE WORK IS COMPLETE RENTAL IS DISCONNECTED.					
	SL	SACRAMENTO CONTRACT FIELD LABOR 2025	12.0000		\$182.00		\$2,184.00
OUTLAB	MC	OUTSIDE LABOR	1.0000		\$6,186.37		\$6,186.37
Remark	RE	CUMMINS TECH, TIME & MATERIAL					
MILE 1	MC	MILEAGE	3.0000		\$115.00		\$345.00
	SS	SHOP FEES	1.0000	Y	\$65.52		\$65.52
<b>Segment Total:</b>							<b>\$8,780.89</b>
<b>DELIVERY PICK</b>							
		DELIVERY PICK UP					
	SL	CONTRACT FIELD LABOR 2025	1.0000		\$600.00		\$600.00
	SS	SHOP FEES	1.0000	Y	\$18.00		\$18.00
<b>Segment Total:</b>							<b>\$618.00</b>
<b>HOOK/DISCONNECT</b>							
		HOOK/DISCONNECT- HOOK UP & DISCONNECT OF RENTALS. - 2 CD & POWER TECHNICIANS ARRIVE ON DAY 1 TO CONNECT RENTAL TO PREP FOR DAY 2.					
	SL	CONTRACT FIELD LABOR 2025	16.0000		\$189.00		\$3,024.00
RENTAL	MC	RENTAL GENERATOR CHARGES	1.0000	Y	\$420.50		\$420.50
RENV	MC	RENTAL ENVIRONMENTAL SERVICE CHARGE 5%	1.0000		\$21.02		\$21.02
CableRampListD	MC	Cable Ramp List-Day	5.0000	Y	\$9.00		\$45.00
Remark	RE	5 4/0 CABLES					
FEMALEPIGTAILED	MC	FEMALE PIGTAIL-DAY	5.0000	Y	\$3.00		\$15.00
Remark	RE	5 FEMALE PIGTAILS					
MALEPIGTAILED	MC	MALE PIGTAIL-DAY	5.0000		\$3.00		\$15.00



Headquarters:  
 925-229-2700  
 150 Nardi Ln.  
 Martinez, CA 94553  
 916-564-2622  
 4372 Pinell St.  
 Sacramento, CA 95838  
 775-331-4151  
 1395 Spice Islands Dr.  
 Sparks, NV 89431

# SERVICE QUOTE - DO NOT PAY

Quote: 02-8297  
 Date: 11/5/2025

PO:  
 CustId: SACRAMENTO REG

Cust Email: ACCOUNTSPAYABLE@SRFECC.CA.GOV  
 Phone: (916) 228-3070  
 Salesperson: LLara  
 User: LLara

Bill To:

SACRAMENTO REGIONAL FIRE  
 ROMAN KUKHARETS  
 10230 SYSTEMS PARKWAY  
 SACRAMENTO, CA 95827 US

Ship To:

SACRAMENTO REGIONAL FIRE  
 ROMAN KUKHARETS  
 10230 SYSTEMS PARKWAY  
 SACRAMENTO, CA 95827 US  
 (916) 228-3070 x

Remark	RE	5 MALE PIGTAILS					
	SS	SHOP FEES	1.0000	Y	\$90.72		\$90.72
						<b>Segment Total:</b>	<b>\$3,631.24</b>
						Labor:	\$5,808.00
						Misc Charges:	\$7,047.89
						SHOP FEES:	\$174.24
<b>Totals</b>						<b>Sub Total:</b>	<b>\$13,030.13</b>
						CALIFORNIA 6%:	\$28.83
						SAC CITY 2.75%:	\$13.21
						<b>Total Tax:</b>	<b>\$42.04</b>
						<b>Invoice Total:</b>	<b>\$13,072.17</b>

Review equipment downtime with Service Writer. Price doesn't include rental generator unless noted. Load bank pricing is for a 2 hour load bank during normal business hours unless noted. If generator fails during load bank, additional charges to return at a later date & complete test will apply. CD & Power is not responsible for part delays or increase in Manufacturer pricing. Additional charges may be included for bolt removal & modifications on older units. Quotes are good for 30 days.



## **Sacramento Regional Fire/EMS Communications Center**

10230 Systems Parkway, Sacramento, CA 95827-3007

[www.srfecc.ca.gov](http://www.srfecc.ca.gov)

### **STAFF REPORT** (REPORT 25-31)

**DATE:** November 25, 2025  
**TO:** Board of Directors  
**FROM:** Derek Parker, Chief Executive Director  
**BY:** Marissa Shmatovich, Deputy Director of Administration  
**SUBJECT:** LAIF ACCOUNT FOR LONG TERM CIP INVESTMENT

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### **RECOMMENDATION**

The Center recommends:

1. The Board of Directors approves and ratifies Resolution 25-04, Authorizing Investment of Monies in the Local Agency Investment Fund.

### **BACKGROUND/ANALYSIS:**

The Center has created an anticipatory replacement schedule for IT infrastructure and mission-critical resources. To accompany this replacement schedule is a funding schedule to support sufficient funding for medium and large-scale projects and replacements.

In recent years, CIP projects have been sufficiently funded by unexpended funds from previous budget years. However, there are several larger projects scheduled in the next 3-6 years that single year unexpended funds will not cover. The Center consulted with their contracted CPA and other local area agency finance divisions to explore investment options with highest available return, low risk, and high liquidity in alignment with Board Policy 3.012 - Investment. It was recommended to utilize a Local Agency Investment Fund (LAIF) account with the State Treasurer Office, which meets all the requirements of the investment policy and the desires of the Center to invest longer term monies to fund future projects. The LAIF program began in 1977 as an investment alternative for California local state governments and special districts as part of the Pooled Money Investment Account (PMIA) and is enabled by legislation section 16429.1 et. Seq. of the California Government Code. LAIF is governed by the Local Investment Agency Board and utilizes policies, goals, and objectives of the PMIA to ensure investments remain safe and liquid, and that yield is not jeopardized. LAIF falls under the annual audit of the State Treasurer's Office as conducted by the Bureau of State audits. Given the governance, security, and liquidity of the LAIF, the Center recommends participating in the LAIF for longer term CIP investments.

To participate in LAIF, the Center must file a resolution adopted by its governing board with the State Treasurer's Office. Resolution 25-04 will serve this purpose and be filed with the State Treasurer's Office upon ratification.

Staff Report: LAIF Account for Long Term CIP Investment, Report #25-31

Date: November 25, 2025

Page 2

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**FINANCIAL ANALYSIS**

Participating in LAIF positions the Center to better fund future CIP projects by providing an investment avenue that leverages accrued interest on budgeted investments or unexpended funds from previous fiscal years. Any deposits into the Center's LAIF account would be presented to the board for approval via staff report or the budgetary process.

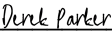
This recommendation is in alignment with Strategic Blueprint focus area 4 – taking actions to prepare SRFECC for sustained future growth.

Should you have any questions, please contact me prior to the Board meeting.

Respectfully submitted,

Signed by:  
  
\_\_\_\_\_  
MARISSA SHMATOVICH  
DEPUTY DIRECTOR OF ADMINISTRATION

Staff Report recommendation authorized by:

DocuSigned by:  
  
\_\_\_\_\_  
DEREK PARKER  
CHIEF EXECUTIVE DIRECTOR

*Attachments: Resolution 25-04, Authorizing Investment of Monies in the Local Agency Investment Fund.*



**Sacramento Regional Fire/EMS Communications Center**

10230 Systems Parkway, Sacramento, CA 95827-3006

(916) 228-3058- Fax (916) 228-3079

**RESOLUTION #25-04  
AUTHORIZING INVESTMENT OF MONIES  
IN THE LOCAL AGENCY INVESTMENT FUND**

**WHEREAS**, The Local Agency Investment Fund is established in the State treasury under Government Code section 16429.1 et. seq. for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

**WHEREAS**, the Board of Directors hereby finds that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with Government Code section 16429.1 et. seq. for the purpose of investment as provided therein is in the best interests of the Center.

**NOW THEREFORE, BE IT RESOLVED**, the Board of Directors hereby authorizes the deposit and withdrawal of Center monies in the Local Agency Investment Fund in the State Treasury in accordance with government Code section 16429.1 et. seq. for the purpose of investment as provided therein.

**BE IT FURTHER RESOLVED**, as follows:

Section 1. The following Center Officers holding the title(s) specified herein below **or their successors in office** are each hereby authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund and may execute and deliver any and all documents necessary or advisable in order to effectuate the purposes of this resolution and the transactions contemplated hereby:

\_\_\_\_\_  
DEREK PARKER  
CHIEF EXECUTIVE DIRECTOR

\_\_\_\_\_  
MARISSA SHMATOVICH  
DEPUTY DIRECTOR OF ADMINISTRATION

Section 2. This resolution shall remain in full force and effect until rescinded by the Board of Directors by resolution and a copy of the resolution rescinding this resolution is filed with the State Treasurer's Office.

Passed and adopted by the Governing Board of the Center this 25<sup>th</sup> day of November 2025 by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

BY:

ATTEST:

\_\_\_\_\_  
Matt McGee, Chairperson

\_\_\_\_\_  
Joseph Fiorica, Vice Chairperson



**Sacramento Regional Fire/EMS Communications Center**  
10230 Systems Parkway, Sacramento, CA 95827-3007  
[www.srfecc.ca.gov](http://www.srfecc.ca.gov)

## **STAFF REPORT (REPORT 25-33)**

DATE: November 25, 2025  
TO: Board of Directors  
BY: Marissa Shmatovich, Deputy Director of Administration  
FROM: Derek Parker, Chief Executive Director  
SUBJECT: **DISPATCH WORKSTATION MONITOR RECONFIGURATION**

---

### **RECOMMENDATION**

The Board of Directors:

1. Approve Xybix quote 37458 at a cost of \$29,439.59 for materials to reconfigure dispatch monitors on 11 workstations

### **BACKGROUND/ANALYSIS**

Dispatch workstation re-cabling and reconfiguration have been an on-going project, with the goal of improving visibility, workflow, and ease of use. The Center has utilized CIP funding to acquire additional monitors, thin client PCs, and CAD PCs over the last 2 years to support the reconfiguration.

The IT team has completed a single workstation to specify the needs and exact layout for each of the remaining 11 dispatch floor workstations. With this list of parts, the attached quote was requested from Xybix to complete mounting and configuration of the monitors and cables.

### **FINANCIAL ANALYSIS**

The Xybix quote is above the spending authority of any of the Center representatives is being presented to the board for approval. Xybix is an approved CMAS vendor, eliminating the requirement for additional quotes and ensuring the Center receives the best pricing. Xybix quote #32908 totals \$29,439.59 and is will be sufficiently funded by CIP – Facilities funds with no unanticipated fiscal impacts.

This project is in direct support of Strategic Blueprint and Growth Strategy Focus Area 4.C. Invest in the Center's long-term facility, technology, and communication needs and a modern disaster recovery site.

Staff Report: Dispatch Workstation Monitor Reconfiguration, Report #25-33

Date: November xx, 2025

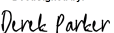
Page 2

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Should you have any questions, please contact me prior to the Board meeting.

Signed by:  
  
MARISSA SHMATOVICH  
DEPUTY DIRECTOR OF ADMINISTRATION

Staff Report recommendation authorized by:

DocuSigned by:  
  
DEREK PARKER  
CHIEF EXECUTIVE DIRECTOR

Attachments: Xybix Quote # 37458

DocuSign Envelope ID: 823C938E-B745-430A-B37B-DC96954560A7  
 xybix Systems, Inc.  
 8207 SouthPark Circle  
 Littleton CO 80120  
 Phone: 303-683-5656  
 Fax: 303-683-5454  
 AlexV



**Quote Number: 37458**

**Quote Date: 10/24/2025**  
**Revision: B**  
**Orig Create Date: 10/24/2025**  
**Expires: 1/22/2026**  
**Opp #: 0032876**

**Quote**

**Terms:** NET 30

**Page:** 1 of 2

<p><b>QUOTE TO:</b>          Acct: SACREGSACA          Accounts Payable          Sacramento Regional Fire Department          10230 Systems Pkwy.          AccountsPayable@srfecc.ca.gov          Sacramento CA 95827-3006</p> <p>Phone: 916-228-3057          Email: AccountsPayable@srfecc.ca.gov</p>	<p><b>SHIP TO:</b>          Sacramento Regional Fire/EMS Comm Center          10230 Systems Pkwy          Sacramento, CA 95827          USA</p> <p>Salesperson: JACK MIDDLEMIST          Phone: (720) 431-9665          Email: jackm@xybix.com</p>
---	--

NASPO CA Contract #: PA 7-25-70-49-26  
 Product Line: T-Series  
 Install Type: Customer Responsible  
 Tax on Product & Freight

*\*\* Credit approved by GE*

10.24.25: R0 – Drawing Creation - AMV

**CUSTOMER INSTALL:**

*Xybix does not recommend Customer Install for this product. Customer understands no install instructions are included with this product. Installation instructions can be provided verbally at a rate of \$125 per hour.*

Line	Part Num	Desc	Qty	U/M	List Ea.	Disc. %	Disc. Price	Net Price
4.00	12780.	Monitor Mount - Upgrade to 2Hi - 1 - Corner Dual Surface - 78L x 78R	3	11.00 EA	\$1,664.00	50.00 %	\$832.00	\$9,152.00
4.01	12760	Flat Panel Assm. Knuckle Heavy Duty < 75 # Assembly 100 x 200 mm, 200 x 200 mm, 100 x 100 mm or 75 x 75mm mounting options	2	22.00 EA	\$625.00	50.00 %	\$312.50	\$6,875.00
<b>OPEN MARKET</b>								
4.02	15439	Scissor Mount Assembly- 6" Horizontal Travel – 25lb weight capacity	1	48.00 EA	\$440.00	50.00 %	\$220.00	\$10,560.00
<b>OPEN MARKET</b>								
90.00	10166	Skid Packaging for Shipment	5	2.00 EA	\$175.00	0.00 %	\$175.00	\$350.00
<b>OPEN MARKET</b>								
99.00	Other	Other Charges & Services	4	0.00 EA	\$0.00	0.00 %	\$0.00	\$0.00
<b>Line (4) - Miscellaneous Charge -</b>								
								Ext. Price
1.) LTL- Guaranteed Inside 5PM								1,413.40
2.) Credit								-1,165.80

xybix Systems, Inc.  
 8207 SouthPark Circle  
 Littleton CO 80120  
 Phone: 303-683-5656  
 Fax: 303-683-5454  
 AlexV



**Quote Number: 37458**

**Quote Date: 10/24/2025**  
**Revision: B**  
**Orig Create Date: 10/24/2025**  
**Expires: 1/22/2026**  
**Opp #: 0032876**

**Quote**

**Terms: NET 30**

**Page: 2 of 2**

Line	Part Num	Desc	Qty	U/M	List Ea.	Disc. %	Disc. Price	Net Price
		List Price Total:			\$53,524.00			Lines Total: \$26,937.00
								Line Miscellaneous Charges Total: \$247.60
								Taxes Total: \$2,254.99
								<b>Quote Total: \$29,439.59</b>

Note 1:  
 All quoted taxes are estimated. Any applicable taxes, fees, permits, etc. must be added to this quote.

Note 2:  
 Where installation is listed on quote it is based in non-union labor and on one trip for installation only. Client is responsible for coordination of Technicians and other Vendors/Contractors. Waiting time will be charged at the rate of \$75 per man hour straight time and \$115 per man hour for OT plus subsistence expenses.  
 Additionally, this quote is based upon a remodel in an existing space and/or new building - completely finished with a Certificate of Occupancy. Any project where the General Contractor is still on the job is subject to additional charges.

We appreciate this opportunity to provide this quote. Our goal is to substantially improve working conditions for your valuable staff. We look forward to meeting with you to review this proposal in detail. In the meantime please don't hesitate to call us with any questions.



**Sacramento Regional Fire/EMS Communications Center**  
10230 Systems Parkway, Sacramento, CA 95827-3007  
[www.srfecc.ca.gov](http://www.srfecc.ca.gov)

## **STAFF REPORT (REPORT 25-34)**

DATE: November 25, 2025  
TO: Board of Directors  
BY: Marissa Shmatovich, Deputy Director of Administration  
FROM: Derek Parker, Chief Executive Director  
SUBJECT: **FLEET VEHICLE PURCHASE**

---

### **RECOMMENDATION**

The Board of Directors:

1. Approve (3) Enterprise quotes at a total cost of \$73,437.68 to add 3 vehicles to the SRFECC fleet.

### **BACKGROUND/ANALYSIS**

The Center has maintained 5 vehicles in the fleet to fulfill contract requirements and provides a pool vehicle for employees to utilize for Center-related business. With the addition of 3 dispatch managers in 2025, vehicles within the fleet were reassigned, leaving gaps in contractual requirements and removed the pool vehicle availability. Two of the three additional vehicles will be assigned to management positions, and the final will serve as a pool vehicle for Center employees and OES deployments.

### **FINANCIAL ANALYSIS**

Significant research and inquiries were conducted to determine the best path forward to purchase additional Center vehicles. The financial auditors recommended leasing vehicles due to predictable annual payments; however, most commercial fleet programs have a minimum purchase number that the Center does not meet, and the lifetime cost of leasing is \$10,000 or more above the cost of the vehicle. Commercial financing payments are nearly double the retail financing amount and would add nearly \$30,000 annually to the Center's budget for 5 years.

Purchasing used vehicles in a single payment provides the lowest cost available and reduces the recurring/long term budgetary impact. Quotes were received from Enterprise and Bancorp and informal pricing was received from Hertz and 4 local dealerships, with Enterprise providing a cost that was \$5,000 less per vehicle, on average. The total cost of the three vehicles at \$73,437.68 will be funded by FY24/25 unexpended funds.

This project is in direct support of Strategic Blueprint and Growth Strategy Focus Area 4, Taking Actions to Prepare SRFECC for Sustained Future Growth.

Staff Report: Dispatch Workstation Monitor Reconfiguration, Report #25-34

Date: November 25, 2025


Page 2

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Should you have any questions, please contact me prior to the Board meeting.

Signed by:  
  
MARISSA SHMATOVICH  
DEPUTY DIRECTOR OF ADMINISTRATION

Staff Report recommendation authorized by:

DocuSigned by:  
  
DEREK PARKER  
CHIEF EXECUTIVE DIRECTOR

Attachments: Enterprise Quote # --, Bancorp Quotes #

# ENTERPRISE CAR SALES - 3075

2757 Citrus Rd Rancho Cordova, CA 95742

Phone: (916) 635-9977  
 Fax: (916) 635-8963

Salesperson:  
 F&I Manager:

Today's Date: 11/13/2025  
 Sale Date: 11/13/2025

	BUYER	CO-BUYER	INSURANCE
Name:	SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS		
Address:	SACRAMENTO, CA 95827		CA
County:	SACRAMENTO		
Home Phone:			
Cell Phone:			
Work Phone:			
Email:			

ANNUAL % RATE	FINANCE CHARGE	AMOUNT FINANCED	TOTAL OF PAYMENTS	TOTAL SALE PRICE
<b>0.00 %</b>	<b>\$0.00</b>	<b>\$32,286.85</b>	<b>\$32,286.85</b>	<b>Down: \$0.00</b> <b>\$32,286.85</b>

### ITEMIZATION OF AMOUNT FINANCED

Sale Price:	\$28,999.00
Document Processing Charge:	\$85.00
State Sales Tax @ 8.7500%:	\$2,544.85
Service Contracts:	\$0.00
<b>Subtotal:</b>	<b>\$31,628.85</b>
Electronic Filing Fee:	\$35.00
License Fees:	\$615.00
Smog Waiver Fee:	\$8.00
<b>Total:</b>	<b>\$32,286.85</b>
Cash Down:	\$0.00
<b>Total Downpayment:</b>	<b>\$0.00</b>
<b>Amount Financed:</b>	<b>\$32,286.85</b>

### BREAK DOWNS

LICENSE FEES	
Base DMV Fee:	\$575.00
Add On Amount:	\$0.00
License Title Transfer Fee:	\$20.00
Smog Abatement Fee:	\$20.00
Electronic Filing Fee:	\$35.00
<b>Total:</b>	<b>\$650.00</b>
SERVICE CONTRACTS	
Limited Warranty	\$0.00
<b>Total:</b>	<b>\$0.00</b>

### PAYMENT SCHEDULE

<b>1 Monthly Pmt @:</b>	<b>\$32,286.85</b>
<b>Due On:</b>	<b>11/13/2025</b>

### VEHICLE INFORMATION

*items marked with \* are estimated*

PURCHASE - USED	TRADE-IN(S)
Stock Number:	7WW2SS
VIN:	2C4RC1S70RR153737
Year:	2024
Make:	CHRYSLER
Model:	Pacifica Hybrid
Body Style:	SELE
Color:	WHITE
Odometer:	

<i>Seller Signature:</i>	<i>Title:</i>	<i>Date:</i>
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# ENTERPRISE CAR SALES - 3075

2757 Citrus Rd Rancho Cordova, CA 95742

Phone: (916) 635-9977  
 Fax: (916) 635-8963

Salesperson:  
 F&I Manager:

Today's Date: 11/13/2025  
 Sale Date: 11/13/2025

	BUYER	CO-BUYER	INSURANCE
Name:	SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS		
Address:	SACRAMENTO, CA 95827		CA
County:	SACRAMENTO		
Home Phone:			
Cell Phone:			
Work Phone:			
Email:			

ANNUAL % RATE	FINANCE CHARGE	AMOUNT FINANCED	TOTAL OF PAYMENTS	TOTAL SALE PRICE
<b>0.00 %</b>	<b>\$0.00</b>	<b>\$23,056.48</b>	<b>\$23,056.48</b>	<b>Down: \$0.00</b> <b>\$23,056.48</b>

### ITEMIZATION OF AMOUNT FINANCED

Sale Price:	\$20,599.00
Document Processing Charge:	\$85.00
Dealer Smog Fee:	\$50.00
State Sales Tax @ 8.7500%:	\$1,814.23
Service Contracts:	\$0.00
<b>Subtotal:</b>	<b>\$22,548.23</b>
Electronic Filing Fee:	\$35.00
License Fees:	\$465.00
State Smog Fee:	\$8.25
<b>Total:</b>	<b>\$23,056.48</b>
Cash Down:	\$0.00
<b>Total Downpayment:</b>	<b>\$0.00</b>
<b>Amount Financed:</b>	<b>\$23,056.48</b>

### BREAK DOWNS

LICENSE FEES	
Base DMV Fee:	\$425.00
Add On Amount:	\$0.00
License Title Transfer Fee:	\$20.00
Smog Abatement Fee:	\$20.00
Electronic Filing Fee:	\$35.00
<b>Total:</b>	<b>\$500.00</b>
SERVICE CONTRACTS	
Limited Warranty	\$0.00
<b>Total:</b>	<b>\$0.00</b>

### PAYMENT SCHEDULE

<b>1 Monthly Pmt @:</b>	<b>\$23,056.48</b>
<b>Due On:</b>	<b>11/13/2025</b>

### VEHICLE INFORMATION

*items marked with \* are estimated*

PURCHASE - USED	TRADE-IN(S)
Stock Number: 7W4K50	
VIN: 1FMCU0MN0PUA09593	
Year: 2023	
Make: FORD	
Model: Escape	
Body Style: STL2	
Color: WHITE	
Odometer:	

Seller Signature:	Title:	Date:
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# ENTERPRISE CAR SALES - 3075

2757 Citrus Rd Rancho Cordova, CA 95742

Phone: (916) 635-9977  
 Fax: (916) 635-8963

Salesperson:  
 F&I Manager:

Today's Date: 11/13/2025  
 Sale Date: 11/13/2025

	BUYER	CO-BUYER	INSURANCE
Name:	SACRAMENTO REGIONAL FIRE/EMS COMMUNICATIONS		
Address:	SACRAMENTO, CA 95827		CA
County:	SACRAMENTO		
Home Phone:			
Cell Phone:			
Work Phone:			
Email:			

ANNUAL % RATE	FINANCE CHARGE	AMOUNT FINANCED	TOTAL OF PAYMENTS	TOTAL SALE PRICE
<b>0.00 %</b>	<b>\$0.00</b>	<b>\$21,094.35</b>	<b>\$21,094.35</b>	<b>Down: \$0.00</b> <b>\$21,094.35</b>

### ITEMIZATION OF AMOUNT FINANCED

Sale Price:	\$18,799.00
Document Processing Charge:	\$85.00
State Sales Tax @ 8.7500%:	\$1,652.35
Service Contracts:	\$0.00
<b>Subtotal:</b>	<b>\$20,536.35</b>
Electronic Filing Fee:	\$35.00
License Fees:	\$515.00
Smog Waiver Fee:	\$8.00
<b>Total:</b>	<b>\$21,094.35</b>
Cash Down:	\$0.00
<b>Total Downpayment:</b>	<b>\$0.00</b>
<b>Amount Financed:</b>	<b>\$21,094.35</b>

### BREAK DOWNS

LICENSE FEES	
Base DMV Fee:	\$475.00
Add On Amount:	\$0.00
License Title Transfer Fee:	\$20.00
Smog Abatement Fee:	\$20.00
Electronic Filing Fee:	\$35.00
<b>Total:</b>	<b>\$550.00</b>
SERVICE CONTRACTS	
Limited Warranty	\$0.00
<b>Total:</b>	<b>\$0.00</b>

### PAYMENT SCHEDULE

<b>1 Monthly Pmt @:</b>	<b>\$21,094.35</b>
<b>Due On:</b>	<b>11/13/2025</b>

### VEHICLE INFORMATION

*items marked with \* are estimated*

PURCHASE - USED	TRADE-IN(S)
Stock Number:	7W3RB1
VIN:	1FMCU0GN0RUA25436
Year:	2024
Make:	FORD
Model:	Escape
Body Style:	ACT2
Color:	WHITE
Odometer:	

Seller Signature:	Title:	Date:
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October 15, 2025  
 Sacramento Regional Fire/EMS Communications Center  
 Marissa Shmatovich  
 10230 Systems Parkway  
 Sacramento, CA 95827

Lease - 2026 Chevrolet Equinox 1LT 4D SUV AWD (x1)					12,000 miles/Year
Term In Months	Payment	Tax	Total	Termination Value	
<input type="checkbox"/> 36	\$7,989.40	\$699.07	\$8,688.47 Annual	\$14,000.00	
<input type="checkbox"/> 48	\$6,592.73	\$576.86	\$7,169.59 Annual	\$13,000.00	
<input type="checkbox"/> 60	\$6,074.01	\$531.48	\$6,605.49 Annual	\$10,000.00	

Lease - 2026 Chrysler Pacifica Select AWD (x1)					12,000 miles/Year
Term In Months	Payment	Tax	Total	Termination Value	
<input type="checkbox"/> 36	\$10,379.96	\$908.25	\$11,288.21 Annual	\$18,000.00	
<input type="checkbox"/> 48	\$8,923.32	\$780.79	\$9,704.11 Annual	\$15,000.00	
<input type="checkbox"/> 60	\$8,018.84	\$701.65	\$8,720.49 Annual	\$12,000.00	

Lease - 2026 Ford F250 STX Crew Cab 4WD (x1)					12,000 miles/Year
Term In Months	Payment	Tax	Total	Termination Value	
<input type="checkbox"/> 36	\$10,229.30	\$895.06	\$11,124.36 Annual	\$30,000.00	
<input type="checkbox"/> 48	\$10,461.43	\$915.38	\$11,376.81 Annual	\$20,000.00	

<input type="checkbox"/>	60	\$9,178.81	\$803.15	\$9,981.96 Annual	\$18,000.00
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**Disclaimers:**

Leasing quotes are based on current effective rates and manufacturer pricing for budgeting purposes only and are subject to change. Subject to credit approval.

**Please contact Mike Peterson at [mpeterson@thebancorp.com](mailto:mpeterson@thebancorp.com) for additional information.**



**Sacramento Regional Fire/EMS Communications Center**  
10230 Systems Parkway, Sacramento, CA 95827-3007  
[www.sfecc.ca.gov](http://www.sfecc.ca.gov)

STAFF REPORT (REPORT 25-22)

DATE: November 25, 2025  
TO: Board of Directors  
FROM: Derek Parker, Chief Executive Director  
BY: Marissa Shmatovich, Deputy Director of Administration  
SUBJECT: ANNEX LOCKER ROOM IMPROVEMENT PROJECT - *REVISED*

---

RECOMMENDATION

The Board of Directors:

1. Authorize the Center to enter a contract with LnL Construction for locker room improvements in the amount of \$75,271.39 plus a 10% contingency amount.

BACKGROUND/ANALYSIS

The Center presented a quote from LnL Construction to the Board in September 2025 to renovate the shower room in the annex to accommodate a changing room, new shower, lockers, and replace/upgrade flooring and fixtures. The Board provided direction to solicit other quotes prior to proceeding with the LnL Construction quote. The Center listed a Request for Proposals (RFP) on their website for approximately two weeks and shared the opportunity with several local construction companies. After the RFP listing had closed, the Center had not received any RFP submissions for the project, nor any correspondence or questions from any local companies in response to the RFP. Consequently, the Center is requesting the Board to revisit and approve the quote from LnL Construction as presented in September 2025

This request is in alignment and supports the 2030 Strategic Blueprint and Growth Strategy focus areas 1: Ensuring the people and systems are in place to continue to deliver best-in-class 9-1-1 services by offering attractive and competitive benefits and employee retention measures.

FINANCIAL ANALYSIS

Capital improvement funds previously allocated for the Annex project will be utilized to fund these tenant improvements. The total authorized expenditure of \$82,798.53 falls within the remaining facilities capital improvement balance of \$250,000 allocated for the Annex project and there are no additional financial impacts.

DocuSigned by:  
\_\_\_\_\_  
DEREK PARKER  
CHIEF EXECUTIVE DIRECTOR

Signed by:  
\_\_\_\_\_  
MARISSA SHMATOVICH  
DEPUTY DIRECTOR OF ADMINISTRATION  
Attachments: LnL Quote

# LnL Construction Inc.

Elk Grove, California, 95624  
 License Number: 1118186  
 llinville@lnlconstruction.net  
 +19162470770



## Estimate for SRF ECC Shower/locker area

Date  
 Aug 21, 2025

### Bill To

Sacramento Regional Fire Emergency Call Center  
 Marissa Shmatovich  
 10240 Systems Parkway Dr. , Rancho Cordova,  
 California, 95827  
 mshmatovich@srfec.ca.gov  
 (916) 517-3824

### Estimate

ES-10007

#	Item	Qty	Unit Price	Total
<b>1</b>	<b>Ceiling</b>		<b>\$9,864.95</b>	<b>\$9,864.95</b>
1.1	<b>Moisture resistant board for the shower ceiling and walls</b> • Material: Moisture resistant board for the shower walls and ceiling area only	219.01	\$32.19	\$7,049.93
1.2	<b>T-Bar Ceiling Tile Materails</b> Supply new 2' x 4' T-bar sealed ceiling tiles, providing a clean and functional ceiling surface. Resistance Properties: Bacteria Resistant; Impact Resistant; Mildew Resistant; Mold Resistant; Sag Resistant; Scratch Resistant; Soil Resistant	288	\$5.20	\$1,497.60
1.3	<b>T-Bar Ceiling Tile Installation</b> Labor to install new 2' x 4' ceiling tiles in existing grid	234	\$3.44	\$804.96
1.4	<b>T Bar ceiling tiles removal</b> Removal of existing ceiling tiles and disposal. Existing grid to remain	234	\$2.19	\$512.46
<b>2</b>	<b>Flooring</b>		<b>\$8,381.94</b>	<b>\$8,381.94</b>
2.1	<b>Glue down carpet removal</b> Demo and disposal of the existing glue down carpet and rubber baseboards.	210	\$6.56	\$1,377.60

#	Item	Qty	Unit Price	Total
2.2	<b>Floor Area</b> <ul style="list-style-type: none"> <li>Material: LVP</li> <li>Color: Smoke gray</li> </ul>	218.96	\$10.63	\$2,327.54
2.3	<b>Floor Perimeter baseboards</b> <ul style="list-style-type: none"> <li>Material: 4" Rubber Burk Base</li> </ul>	120	\$8.13	\$975.60
2.4	<b>Floor Perimeter baseboards</b> Installation of the 4" rubber baseboards	120	\$4.38	\$525.60
2.5	<b>LVP Flooring Installation</b> Installation of luxury vinyl plank flooring, offering durability and water resistance.	240	\$5.94	\$1,425.60
2.6	<b>Unforeseen Floor Preparation – LVP Installation</b> This Scope of Work assumes that all subfloor surfaces are clean, dry, level, and suitable for the installation of Luxury Vinyl Plank (LVP) flooring. Any unforeseen conditions discovered during demolition or prior to installation —such as but not limited to subfloor moisture issues, excessive leveling requirements, mold, rot, old adhesive residue, asbestos-containing materials, or structurally unsound substrates—will require additional preparation beyond the base scope. In the event such conditions are encountered, work in the affected area shall be paused, and the Client will be promptly notified. The Contractor will provide a written change order outlining the required remedial work, associated costs, and any impact on the project schedule. All additional work required to address unforeseen conditions shall be performed in accordance with current flooring industry standards and guidelines, including but not limited to those published by the National Floor Covering Association (NFCA), ASTM International, and relevant manufacturer specifications. No additional work will be performed without written authorization from the Client. Delays caused by such unforeseen conditions may affect the overall timeline and are not the responsibility of the Contractor. If the Client elects not to proceed with the required remedial work, the Contractor reserves the right to exclude the affected area(s) from the LVP installation scope.	8	\$218.75	\$1,750.00
<b>3</b>	<b>Doors</b>		<b>\$2,187.50</b>	<b>\$2,187.50</b>
3.1	<b>Door lock set</b> Furnish contractor grade door lockset. Standard Gold or Chrome finish.	2	\$281.25	\$562.50
3.2	<b>Door Plain</b> <ul style="list-style-type: none"> <li>Dimension: 35 1/16" x 81 1/16"</li> </ul>	2	\$812.50	\$1,625.00
<b>4</b>	<b>Storage</b>		<b>\$1,750.00</b>	<b>\$1,750.00</b>
4.1	<b>Gym Locker Installation</b> Installation of customer-provided gym lockers, ensuring secure storage. Pricing assumes that the lockers will be on sight and accessible.	4	\$437.50	\$1,750.00

#	Item	Qty	Unit Price	Total
	Removal of existing lockers to be done by others.			
<b>5</b>	<b>Shower</b>		<b>\$10,125.00</b>	<b>\$10,125.00</b>
5.1	<b>Shower floor tile and wall tile demo</b> Removal and disposal of existing wall and floor tile.	165	\$18.75	\$3,093.75
5.2	<b>Tile Shower Pan Installation</b> Construction and tiling of a custom shower pan, ensuring proper drainage and waterproofing. LnL Construction will expand the present shower to provide future ADA access. This expansion does include any concrete demo to center the existing floor drain for proper drainage.	1	\$5,625.00	\$5,625.00
5.3	<b>2x2 White Tile Shower Pan</b> Supply and installation of 2x2 white tiles for the shower pan area, ensuring proper drainage and waterproofing.	25	\$56.25	\$1,406.25
<b>6</b>	<b>Tile</b>		<b>\$11,375.00</b>	<b>\$11,375.00</b>
6.1	<b>Tile Walls</b> Supply and installation of tile for shower walls, providing a durable and aesthetically pleasing surface. LnL Construction will provide a standard contract grade 4" x 4" wall tile, in a neutral white color with matching grout.	140	\$81.25	\$11,375.00
<b>7</b>	<b>Plumbing</b>		<b>\$17,737.50</b>	<b>\$17,737.50</b>
7.1	<b>Wall Hung Sink Installation</b> Furnish a contractor grade wall-mounted sink, optimizing space. Standard contractor grade faucet to be included.	2	\$3,125.00	\$6,250.00
7.2	<b>Plumbing Rough-In</b> Installation of new plumbing lines for bathroom and laundry, including hot/cold supply, waste/vent, shutoffs, standpipe, and all rough-in and finish plumbing.	1.5	\$3,125.00	\$4,687.50
7.3	<b>Shower Drain Round</b>	1	\$468.75	\$468.75
7.4	<b>Shower Head - Round Multifunction</b> Contractor grade shower head.  EXCLUSIONS: hand held wand	1	\$81.25	\$81.25
7.5	<b>Shower Valve 1</b> Furnish contractor grade shower value. Chrome finish.	1	\$2,187.50	\$2,187.50
7.6	<b>Utility Sink - Wall Mounted</b>	2	\$1,562.50	\$3,125.00

#	Item	Qty	Unit Price	Total
7.7	<b>Frameless Wall Mirror</b>	2	\$468.75	\$937.50
<b>8</b>	<b>Painting</b>		<b>\$5,779.40</b>	<b>\$5,779.40</b>
8.1	<b>Interior Painting</b> Application of Sherwin Williams semi-gloss Alabaster White paint to all walls and millwork, enhancing the room's aesthetics.	740	\$7.81	\$5,779.40
<b>9</b>	<b>Rough Framing</b>		<b>\$4,220.10</b>	<b>\$4,220.10</b>
9.1	<b>Rough capentry</b> Furnish 2" x "4 wall section. Labor and materials only. Standard construction.	270	\$15.63	\$4,220.10
<b>10</b>	<b>Drywall Labor</b>		<b>\$3,712.50</b>	<b>\$3,712.50</b>
10.1	<b>Standard Drywall Hang</b> Furnish standard grade sheetrock. Outside wall section of the shower, where new wall hung sink will be installed.	270	\$7.81	\$2,108.70
10.2	<b>Level 3 Drywall finish</b> Furnish a level 3 finish with matching texture.	270	\$5.94	\$1,603.80
<b>11</b>	<b>Electrical</b>		<b>\$137.50</b>	<b>\$137.50</b>
11.1	<b>Motion Sensor Switch</b>	1	\$137.50	\$137.50

<b>Subtotal</b>	\$75,271.39
<b>Tax</b>	\$0.00
<b>Total</b>	<b>\$75,271.39</b>
<b>Amount Paid</b>	\$0.00
<b>Balance Due</b>	<b>\$75,271.39</b>

## Payments

**\$22,581.42**

Deposit

Upcoming

**\$52,689.97**

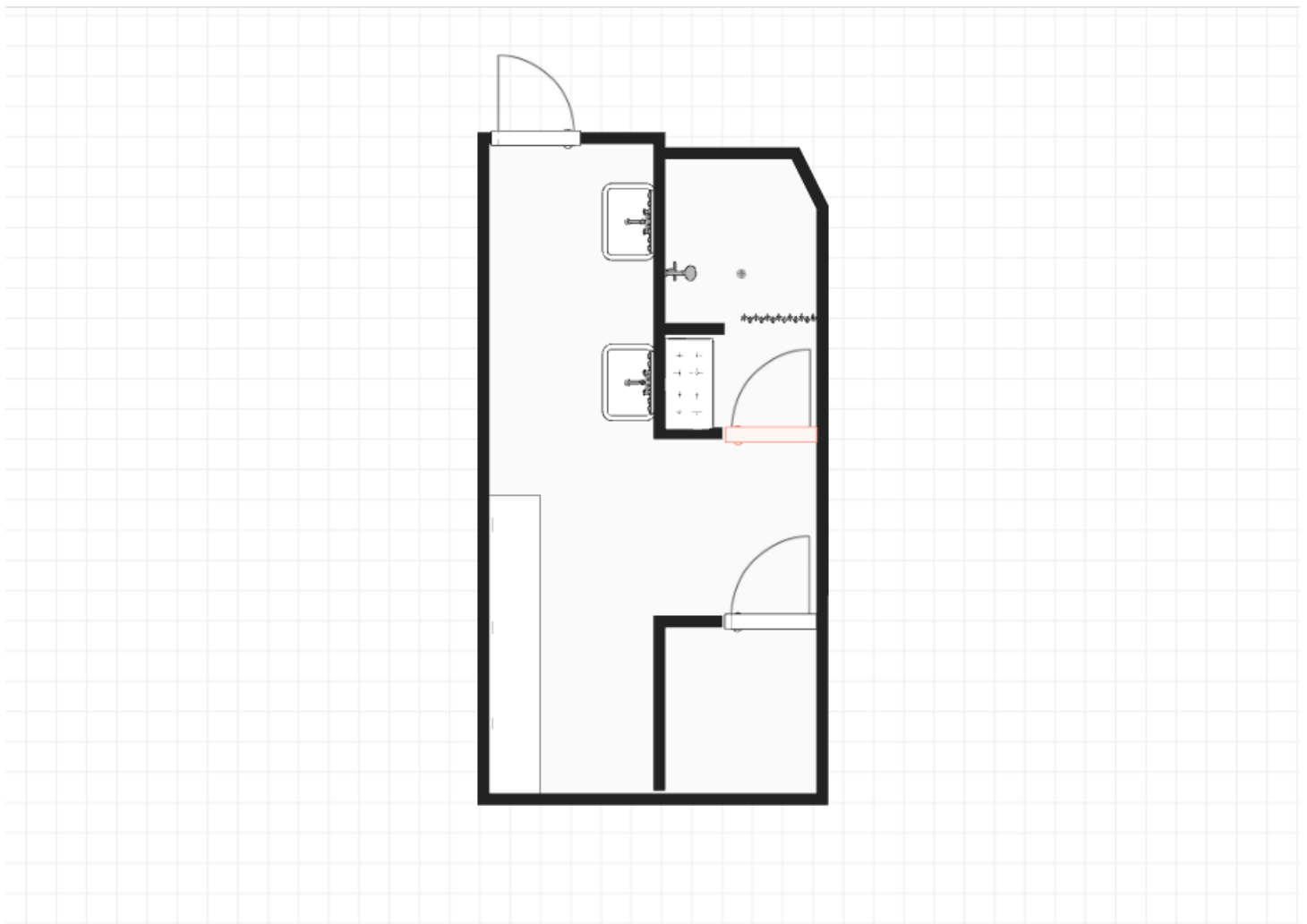
Upon completion

Upcoming



Pay Now

## Floor Plan



## Terms and Conditions

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(LnL Construction, Inc. Landon Linville 8698 Elk Grove Blvd., Suite 1-277 Elk Grove, CA 95624

[lnlconstructionandremodel@gmail.com](mailto:lnlconstructionandremodel@gmail.com) 916-247-0770 Lic # 1118186

NOTE: Due to the instability in the present economy the estimate is valid for 15 days. After the 15 days has expired, the estimate will be then removed.

PLEASE READ: It is important that you carefully read this proposal and make sure that it contains all aspects of the job that you want and no additional aspects. Anything not mentioned in this proposal is excluded. We want to be as clear as possible to make sure the project to go as scheduled.

Invoicing & Payment: Initial Deposit: \$1,000.00 due after the right of refusal has expired.

Materials Payment: 65% of the cost for the project is required for the materials, prior to the start.

Invoicing: Invoices will be issued as each phase is completed.

Completion Payment: The remaining 35% of the phase cost is due upon completion of each phase. Payment is due within 5 days of the client's receipt of the invoice. Client shall pay a late charge of 1.5% per month on all unpaid balances 30 days after the invoice date.

THE DOWN-PAYMENT MAY NOT EXCEED \$1,000 OR 10 PERCENT OF THE CONTRACT PRICE, WHICHEVER IS LESS.

It is mutually agreed that the Contractor shall render Services as an independent contractor. Contractor maintains his or her independent business, including appropriate business insurance and Workers Compensation Policy. Contractor shall use his or her own tools and equipment to render Services under this Agreement. Description of the Project and Description of the Significant Materials to be Used and Equipment to be Installed: LnL Construction, Inc. will furnish all labor, equipment, materials, transportation, supervision, coordination, communication, and storage to complete in a good and workmanlike manner the listed work. Business License and Registration Contractor shall comply with all state and local licensing and registration requirements for the type of Services to be rendered under this Agreement. If applicable, the Contractor's license and/or registration number is listed in the header of this Agreement. Confidentiality Under this Agreement, Customer may provide certain confidential Information or Nonpublic Personal Information ("Confidential Information") to the Contractor. Contractor will not disclose any Confidential Information to any third party except to those employees or agents of Contractor who are required to have such information for purposes under this Agreement. Contractor shall take reasonable measures to protect the secrecy of and avoid disclosure and unauthorized use of the Confidential Information. Without limiting the foregoing, Contractor shall take at least those measures that it employs to protect its own confidential information of a similar nature and shall ensure that its employees and/or agents who have access to Confidential Information employ reasonable measures to protect the secrecy and avoid disclosure and any unauthorized use.

Miscellaneous Authority: Each party represents and warrants that, as of the Effective Date, it has all rights, power, and authority to enter into this Agreement and to perform its obligations. Assignment. Neither party may, by operation of law or otherwise, directly or indirectly assign this Agreement without the prior express written consent of the other party. If either party want to provide notices pursuant to this Agreement, the notices will be provided in writing and sent via email to the email addresses listed in the header of this Agreement. Counterparts: This Agreement may be executed in counterparts, each of which will constitute an original, and all of which will constitute one agreement. The parties agree that they will sign this agreement electronically. Attachments: Any photos or images referenced in this Agreement are attached to the Agreement under "Attachments".

Notice: The client understands that the contractor does not control any outside material price increases. Due to the current market status, prices are subject to change at any time, without notice. LnL Construction, Inc. will due its do diligence to inform the client in a timely manner, of the increases. Note about Extra Work and Change Orders: Extra Work and Change Orders become part of the contract once the order is prepared in writing and signed by the parties prior to the commencement of any work covered by the new change order. The order must describe the scope of the extra work or change, the cost to be added or subtracted from the contract, and the effect the order will have on the schedule of progress payments. Release: Upon satisfactory payment being made for any portion of the work performed,

the Contractor shall, prior to any further payment being made, furnish to the person contracting for the home improvement or swimming pool work a full and unconditional release from any claim or mechanic's lien pursuant to Section 3114 of the Civil Code for that portion of the work for which payment has been made. List of Documents to be Incorporated into the Contract: Arbitration of Disputes; Mechanics Lien Warning; Note About Change Orders; Notice of Cancellation; Three-Day Right to Cancel (except if damaged by a disaster); Seven-Day Right to Cancel (only if damaged by a disaster);

"Protect Your Family From Lead In Your Home" handout; Commercial General Liability Insurance (CGL): LNL

CONSTRUCTION, INC. carries commercial general liability insurance written by Houston Casualty Company. Call HCC at (713) 462-1000 to check the contractor's insurance coverage. Workers' Compensation Insurance: N/A Information about the

Contractors' State License Board (CSLB): CSLB is the state consumer protection agency that licenses and regulates construction contractors. Contact CSLB for information about the licensed contractor you are considering, including information about disclosable complaints, disciplinary actions and civil judgments that are reported to CSLB. Use only licensed contractors. If you file a complaint against a licensed contractor within the legal deadline (usually four years), CSLB has authority to investigate the complaint. If you use an unlicensed contractor, CSLB may not be able to help you resolve your complaint. Your only remedy may be in civil court, and you may be liable for damages arising out of any injuries to the unlicensed contractor or the unlicensed contractor's employees. For more information: Visit CSLB's Website at <https://www.cslb.ca.gov> Call CSLB at 800-321-CSLB (2752) Write the CSLB at P.O. Box 26000, Sacramento, CA 95826. The law requires that the contractor give you a notice explaining your right to cancel. By signing this contract you are acknowledging the "Notice of the Three-Day Right to Cancel."

"The law requires that the contractor give you a notice explaining your right to cancel." Initial the check box if the contractor has given you a "Notice of the Five-Day Right to Cancel". This applies to anyone over the age of 62.

You, the Owner or Tenant, have the right to require the contractor to furnish you with a performance and payment bond; however, the contractor can require you to pay for that bond. TERMS AND CONDITIONS. 1. CHANGES IN THE WORK - CONCEALED CONDITIONS: Should the Owner, construction lender, or any public body or inspector direct any modification or addition to the work covered by this contract, the contract price shall be adjusted accordingly. NOTE: A remobilization fee of \$2500 will be added to the contract (per occurrence), in form of a change order, along with the additional expenses. The causes for the temporary removal of our teams is defined by any non-agreement to a submitted change order, additional architectural/structural engineering design work, material availability and specialized labor to complete this additional work, that has not cleared the "right of refusal" clause. This includes any client changes in design/materials/services. Modification or addition to the work shall be executed only when a Change Order has been signed by both the Owner and LNL CONSTRUCTION, INC. The change in the contract price caused by such Change Order shall be as agreed to in writing, or if the parties are not in agreement as to the change in contract price, LNL CONSTRUCTION, INC.'s actual cost of all labor, equipment, subcontracts and materials, plus 25% for its overhead and 25% for profit shall be the change in contract price. The Change Order may also increase the time within which the contract is to be completed. Any Change Orders shall be incorporated in, and become a part of the contract. However, in the event that the building department or other governing body requires a change or modification then LNL CONSTRUCTION, INC. may make that change prior to receiving written authorization and thereafter negotiate the effect of that change with the Owner. LNL CONSTRUCTION, INC. shall promptly notify the Owner of: (a) latent physical conditions at the site differing materially from those indicated in this contract, or (b) unknown physical conditions differing materially from those ordinarily encountered and generally recognized as inherent in work of the character provided for in this contract. Any expense incurred due to such conditions shall be paid for by Owner as added work. Payments for extra work will be made as extra work progresses. 2. OWNER'S RESPONSIBILITIES: The Owner is responsible to supply water, gas, sewer and electrical utilities unless otherwise agreed to in writing. Electricity and water to the site is necessary. Owner agrees to allow and provide LNL CONSTRUCTION, INC. and LNL CONSTRUCTION, INC.'s equipment access to the property. The Owner is responsible for having sufficient funds to comply with this agreement. This is a cash transaction unless otherwise specified. The Owner is responsible to remove or protect any personal property and LNL CONSTRUCTION, INC. is not responsible for the same nor for any carpets, drapes, furniture, driveways, lawns, shrubs, etc. The Owner will point out and warrant the property lines to LNL CONSTRUCTION, INC.. 3. DAMAGE CAUSED BY OTHERS: LNL CONSTRUCTION, INC. shall not be responsible for damage caused by others or for damage due to conditions beyond the reasonable control of LNL CONSTRUCTION, INC. that were not apparent under normal lighting at the time of the initial painting or decorating. In the event that LNL CONSTRUCTION, INC. is asked to correct such damages, LNL CONSTRUCTION, INC. will do so only after receiving a change order from the Owner, which includes a time and/or price adjustment agreed to by LNL CONSTRUCTION, INC.. 4. FEES, TAXES AND ASSESSMENTS; COMPLIANCE WITH LAW: Taxes, Permits, Fees, and assessments of all descriptions will be paid for by the Owner. LNL CONSTRUCTION, INC. will obtain all required building permits, at the sole expense of Owner. Upon demand by LNL CONSTRUCTION, INC., Owner shall provide ample funds to acquire any and all necessary permits on a timely basis. Owner will pay assessments and charges required by public bodies and utilities for financing or repayment of the cost of sewers, storm drains, water service, schools and school facilities, other utilities, hook-up charges and the like. LNL CONSTRUCTION, INC. shall comply with all federal, state, county and local laws, ordinances and regulations. 5. SUBCONTRACTS: Contractor may subcontract portions of this work to properly licensed and qualified subcontractors. 6. LABOR AND MATERIAL: LNL CONSTRUCTION, INC. shall pay all valid charges for labor and material incurred by LNL CONSTRUCTION, INC. and used in the construction or repair of the Project. LNL CONSTRUCTION, INC. is excused from this obligation for bills received in any period during which the Owner is in arrears in making progress payments to LNL CONSTRUCTION, INC.. No waiver or release of mechanic's lien given by LNL CONSTRUCTION, INC. shall be binding until all

payments due to LNL CONSTRUCTION, INC. when the release was executed have been made. 7. DESTRUCTION OF WORK, WORKERS' COMP INSURANCE & OTHER FORMS OF INSURANCE: Owner will procure at his own expense and before the commencement of any work hereunder, "all risk" insurance with course of construction, vandalism and malicious mischief clauses attached, such insurance to be a sum at least equal to the Contract price with loss, if any, payable to any beneficiary under any deed of trust covering the project. Such insurance shall also name Contractor and its subcontractors as additional insured, and include sufficient funds to protect Owner, Contractor and its subcontractors and any construction lender as their interests may appear; should Owner fail to do so, Contractor may procure such insurance as agent for and at the expense of Owner, but is not required to do so. If the project is destroyed or damaged by accident, disaster or calamity, such as fire, storm, earthquake, flood, landslide, or by theft or vandalism, any work done by LNL CONSTRUCTION, INC. in rebuilding or restoring the project shall be paid by the Owner as extra work. If LNL CONSTRUCTION, INC. has employees, LNL CONSTRUCTION, INC. shall carry Workers Compensation Insurance for the protection of LNL CONSTRUCTION, INC.'s employees during the progress of the work. Owner shall obtain and pay for insurance against injury to Owner's own employees and persons under Owner's discretion and persons on the job site at Owner's invitation. 8. PAYMENTS AND RIGHT TO STOP WORK: Past due payments shall bear interest at the rate of 1.5% per month (18% per annum), until paid in full. LNL CONSTRUCTION, INC. shall have the right to stop work if any payment shall not be made, when due, to LNL CONSTRUCTION, INC. under this Agreement; LNL CONSTRUCTION, INC. may keep the job idle until all payments due are received. This remedy is in addition to any other right or remedy that LNL CONSTRUCTION, INC. may have. Such failure by Owner to make payment, when due, is a material breach of this Agreement. Unless otherwise specified herein, payment is due within 5 days of completion of work. This contract shall be enforceable in the Sacramento Judicial District of Superior Court for Sacramento County, California. All work to be completed in a substantial workmanlike manner according to specifications submitted, per standard practices. Any alteration or deviation from above specifications will involve an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Owner is to carry fire, tornado and other necessary insurance. 9. CLEAN-UP: LNL CONSTRUCTION, INC. will remove from Owner's property debris and surplus material created by its operation and leave it in a neat and broom clean condition. 10. LIMITATIONS: No action of any character arising from or related to this contract, or the performance thereof, shall be commenced by either party against the other more than two years after completion or cessation of work under this contract. 11. VALIDITY: In case one or more of the provisions of this Agreement or any application thereof shall be invalid, unenforceable or illegal, the validity, enforceability and legality of the remaining provisions and any other application shall not in any way be impaired thereby. 12. LIMITED WARRANTY: LNL CONSTRUCTION, INC. warrants that all work performed by it and its subcontractors shall be done in a good and workmanlike manner in accordance with accepted trade standards for CSLB contractors. Said warranty shall extend for one year from the date of substantial completion of LNL CONSTRUCTION, INC.'s portion of the project. However, the warranties for assemblies, appliance, or any other product which carries its own warranty, shall be those warranties provided exclusively by the manufacturer or supplier of that product and is not covered by LNL CONSTRUCTION, INC.'s warranty herein. LNL CONSTRUCTION, INC. shall assemble and provide to Owner warranty documentation included with such products, if any. 13. EXISTING CONDITIONS: LNL CONSTRUCTION, INC. calls attention to Owner the limitations of patching plaster, stucco, matching paint, matching texture and/or matching any finished product, etc. LNL CONSTRUCTION, INC. will make every effort to match all existing conditions, i.e., textures and colors, however exact duplication is not promised or guaranteed. Any door alarm and sensors will be removed and reinstalled, at the customers expense. LNL CONSTRUCTION, INC. is not an alarm company! We will do our best to remove and reinstall the existing alarm sensors. However, if the alarm sensors do not work, after the door installation, the customer will be required to contact their alarm company and make the necessary repairs, at the customers expense.

14. ASBESTOS, MOLD AND HAZARDOUS SUBSTANCES: Owner hereby represents that Owner has no knowledge of the existence on or in any portion of the premises affected by the Project of any asbestos, lead paint, mold (including all types of microbial matter or microbiological contamination, mildew or fungus), or other hazardous materials. Testing for the existence of mold and other hazardous materials shall only be performed as expressly stated in writing. Contractor shall not be testing or performing any work whatsoever in an area that is not identified in the Scope of Work. Unless the contract specifically calls for the removal, disturbance, or transportation of asbestos, polychlorinated biphenyl (PCB), mold, lead paint, or other hazardous substances or materials, the parties acknowledge that such work requires special procedures, precautions, and/or licenses. Therefore, unless the contract specifically calls for the same, if Contractor encounters such substances, Contractor shall immediately stop work and allow the Owner to obtain a duly qualified asbestos and/or hazardous material contractor to perform the work or Contractor may perform the work itself at Contractor's option. Said work will be treated as an extra under this contract, and the Contract Term setting forth the time for completion of the project may be delayed. In the event that mold or microbial contamination is removed by Contractor, Owner understands and agrees that due to the unpredictable characteristics of mold and microbial

contamination, Contractor shall not be responsible for any recurring incidents of mold or microbial contamination appearing in the same or any adjacent location, subsequent to the completion of the work performed by Contractor. Owner agrees to hold Contractor harmless, and shall indemnify Contractor harmless for any recurrence of mold or microbial contamination. Owner also agrees that Contractor shall not be responsible, and agrees to hold Contractor harmless and indemnify Contractor, for the existence of mold or microbial contamination in any area that Contractor was not contracted to test and/or remediate. Further, Owner is hereby informed, and hereby acknowledges, that most insurers expressly disclaim coverage for any actual or alleged damages arising from mold or microbial contamination; Contractor makes no representations whatsoever as to coverage for mold contamination, though at Owner's additional expense, if requested in writing, Contractor will inquire as to the availability of additional coverage for such contamination or remediation, and if available, will obtain such coverage if the additional premium is paid for by Owner as an extra.

15. STANDARDS OF MATERIALS AND WORKMANSHIP: Labor and material pricing are subject to change without notice. LNL CONSTRUCTION INC. shall use and install "Standard grade" or "builder's grade" materials on the project unless otherwise stated in the Scope of Work, the plans and/or specifications provided to Contractor prior to the execution of this Agreement. Unless expressly stated in the Scope of Work, LNL CONSTRUCTION INC. shall have no liability or responsibility to restore or repair the whole or any part of the premises affected by the work of LNL CONSTRUCTION INC. to be performed herein or by any subsequently agreed-upon change order, including as an illustration and not as a limitation, any landscaping, sprinkler system, flooring and carpet, wall coverings, paint, tile, or decorator items.

16. DELAYS AND INCREASES IN MATERIAL COSTS: LNL CONSTRUCTION INC. shall be excused for any delay in completion of the contract caused by acts of God; stormy or inclement weather; strikes, lockouts, boycotts or other labor union activities; acts of Owner, of Owner's agents, or of Owner's employees or independent contractors; disbursement of funds into funding control or escrow; acts of public utilities or public bodies; acts of public enemy, riots or civil commotion; inability to secure material through regular recognized channels; imposition of Government priority or allocation of materials; delays caused by inspection or changes ordered by the inspectors of authorized governmental bodies; changes requested by Owner; Owner's failure to make progress payments promptly; failure of the issuance of all necessary building permits within a reasonable length of time; or other contingencies unforeseen by LNL CONSTRUCTION INC. and beyond its reasonable control. Additionally, while LNL CONSTRUCTION INC. believes that it can complete the Project without any increases in costs, to the extent that material costs increase by more than 25% from the costs of said materials on the date this Agreement was signed, LNL CONSTRUCTION INC. shall be entitled to an increase in the contract price equal to the increased costs above the 25% increase in material cost. To the extent material costs increase due to delay caused by Owner, Owner's agents or separate contractors, LNL CONSTRUCTION INC. shall be entitled to all cost increases incurred as a result, in addition to any extended field and home office expenses. There shall be no additional markup for overhead or profit on the increased cost, except as otherwise indicated.

17. RIGHT TO CURE: In the event that Owner alleges that some of the work is not or has not been done correctly or timely, Owner shall give LNL CONSTRUCTION INC. written notice that LNL CONSTRUCTION INC. shall commence to cure the condition that Owner has alleged is insufficient within ten days of discovering the alleged condition.

18. WEATHER AND OTHER DAMAGE: LNL CONSTRUCTION INC. shall attempt to keep the project reasonably covered during the construction. However, Owner understands that unexpected weather conditions can arise that might cause damage to the project or its contents. LNL CONSTRUCTION INC. shall not be responsible for any such damage beyond its reasonable control.

19. BUILDING INSPECTIONS/INSPECTOR: LNL CONSTRUCTION INC. shall construct your project to the current building codes. NOTE: each building inspector can request additional work to be performed, not shown on the approved set of plans by the local building department. If this happens, we will be required to perform and complete the requested work by the inspector, at the expense of the client. If the client believes that this is injustice request, they can request a meeting with the building department for a hearing to discuss other options. NOTE: there is a fee that is associated with this course of action and does not mean that the building department will change their position in the disputed complaint.

ARBITRATION OF DISPUTES: ANY CONTROVERSY OR CLAIM ARISING OUT OF OR RELATED TO THIS CONTRACT, OR THE BREACH THEREOF, SHALL BE SETTLED BY BINDING ARBITRATION IN ACCORDANCE WITH THE CONSTRUCTION INDUSTRY ARBITRATION RULES OF THE AMERICAN ARBITRATION ASSOCIATION, AND JUDGMENT UPON THE AWARD RENDERED BY THE ARBITRATOR(S) MAY BE ENTERED IN ANY COURT HAVING JURISDICTION THEREOF. CLAIMS WITHIN THE MONETARY LIMIT OF THE SMALL CLAIMS COURT SHALL BE LITIGATED IN SUCH COURT AT THE REQUEST OF EITHER PARTY, SO LONG AS BOTH PARTIES LIMIT THEIR RIGHT TO RECOVERY TO THE JURISDICTION OF THE SMALL CLAIMS COURT. ANY CLAIM FILED IN SMALL CLAIMS COURT SHALL NOT BE DEEMED TO BE A WAIVER OF THE RIGHT TO ARBITRATE, AND IF A COUNTER CLAIM IN EXCESS OF THE JURISDICTION OF THE SMALL CLAIMS COURT IS FILED IN THE MUNICIPAL OR SUPERIOR COURT, THEN THE PARTY FILING IN SMALL CLAIMS COURT MAY DEMAND ARBITRATION

PURSUANT TO THIS PARAGRAPH. NOTICE: BY SIGNING THIS, YOU ARE AGREEING TO HAVE ANY DISPUTE ARISING OUT OF THE MATTERS INCLUDED IN THE ARBITRATION OF DISPUTES' PROVISION DECIDED BY NEUTRAL ARBITRATION

AS PROVIDED BY CALIFORNIA LAW AND YOU ARE GIVING UP ANY RIGHTS YOU MIGHT POSSESS TO HAVE THE DISPUTE LITIGATED IN A COURT OR JURY TRIAL. BY INITIALING IN THE SPACE BELOW YOU ARE GIVING UP JUDICIAL RIGHTS TO DISCOVERY AND APPEAL, UNLESS THOSE RIGHTS ARE SPECIFICALLY INCLUDED IN THE ARBITRATION OF DISPUTES' PROVISION. IF YOU REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO THIS PROVISION, YOU MAY BE COMPELLED TO ARBITRATE UNDER THE AUTHORITY OF THE BUSINESS AND PROFESSIONS CODE OR OTHER APPLICABLE LAWS. YOUR AGREEMENT TO THIS ARBITRATION PROVISION IS VOLUNTARY. WE HAVE READ AND UNDERSTAND THE FOREGOING AND AGREE TO SUBMIT DISPUTES ARISING OUT OF THE MATTERS INCLUDED IN THE 'ARBITRATION OF DISPUTES' PROVISION TO NEUTRAL ARBITRATION. By accepting the terms and conditions of this agreement, I/We agree to arbitration. NOTE ABOUT CHANGE ORDERS: You, the buyer, may not require a contractor to perform extra or change-order work without providing written authorization prior to the commencement of any work covered by the new change order. Extra work or a change order is not enforceable against a buyer unless the change order also identifies all of the following in writing prior to the commencement of any work covered by the new change order: (i) The scope of work encompassed by the order. (ii) The amount to be added or subtracted from the contract. (iii) The effect the order will make in the progress payments or the completion date. The contractor's failure to comply with the requirements of this paragraph does not preclude the recovery of compensation for work performed based upon legal or equitable remedies designed to prevent unjust enrichment. In today's electronic world a change order can be approved via email and text, and is legally binding. MECHANICS LIEN WARNING: Anyone who helps improve your property, but who is not paid, may record what is called a mechanics' lien on your property. A mechanics' lien is a claim, like a mortgage or home equity loan, made against your property and recorded with the county recorder. Even if you pay your contractor in full, unpaid subcontractors, suppliers, and laborers who helped to improve your property may record mechanics' liens and sue you in court to foreclose the lien. If a court finds the lien is valid, you could be forced to pay twice or have a court officer sell your home to pay the lien. Liens can also affect your credit. To preserve their right to record a lien, each subcontractor and material supplier must provide you with a document called a '20-day Preliminary Notice.' This notice is not a lien. The purpose of the notice is to let you know that the person who sends you the notice has the right to record a lien on your property if he or she is not paid. BE CAREFUL. The Preliminary Notice can be sent up to 20 days after the subcontractor starts work or the supplier provides material. This can be a big problem if you pay your contractor before you have received the Preliminary Notices. You will not get Preliminary Notices from your prime contractor or from laborers who work on your project. The law assumes that you already know they are improving your property. PROTECT YOURSELF FROM LIENS. You can protect yourself from liens by getting a list from your contractor of all the subcontractors and material suppliers that work on your project. Find out from your contractor when these subcontractors started work and when these suppliers delivered goods or materials. Then wait 20 days, paying attention to the Preliminary Notices you receive. PAY WITH JOINT CHECKS. One way to protect yourself is to pay with a joint check. When your contractor tells you it is time to pay for the work of a subcontractor or supplier who has provided you with a Preliminary Notice, write a joint check payable to both the contractor and the subcontractor or material supplier. For other ways to prevent liens, visit CSLB's Web site <https://www.cslb.ca.gov> or call CSLB at 800-321- CSLB (2752). REMEMBER, IF YOU DO NOTHING, YOU RISK HAVING A LIEN PLACED ON YOUR HOME. This can mean that you may have to pay twice, or face the forced sale of your home to pay what you owe. Three-Day Right to Cancel: You, the buyer, have the right to cancel this contract within three business days. SENIOR CITIZEN CANCELLATION: FOR ANYONE OVER THE AGE OF 62, YOU MAY CANCEL THIS TRANSACTION WITHOUT PENALTY OR OBLIGATION WITHIN FIVE (5) BUSINESS DAYS FROM THE ABOVE DATE. IF YOU CANCEL ANY PROPERTY TRADED IN, ANY PAYMENTS MADE BY YOU UNDER THE CONTRACT OR SALE, AND ANY NEGOTIABLE INSTRUMENT EXECUTED BY YOU WILL BE RETURNED WITHIN TEN (10) BUSINESS DAYS FOLLOWING RECEIPT BY LNL CONSTRUCTION, INC. OF YOUR CANCELLATION NOTICE, AND SECURITIES INTEREST ARISING OUT OF THE TRANSACTIONS WILL BE CANCELLED. TO CANCEL THIS TRANSACTION, DELIVER A SIGNED AND DATED COPY OF THE CANCELLATION NOTICE OR ANY OTHER WRITTEN NOTICE, OR SEND A CERTIFIED LETTER --cancel by e-mailing, mailing, faxing, or delivering a written notice to the contractor at the contractor's place of business by midnight of the third business day after you received a signed and dated copy of the contract that includes this notice. Include your name, your address, and the date you received the signed copy of the contract and this notice. If you cancel, the contractor must return to you anything you paid within 10 days of receiving the notice of cancellation. For your part, you must make available to the contractor at your residence, in substantially as good condition as you received them, goods delivered to you under this contract or sale. Or, you may, if you wish, comply with the contractor's instructions on how to return the goods at the contractor's expense and risk. If you do make the goods available to the contractor and the contractor does not pick them

up within 20 days of the date of your notice of cancellation, you may keep them without any further obligation. If you fail to make the goods available to the contractor, or if you agree to return the goods to the contractor and fail to do so, then you remain liable for performance of all obligations under the contract. You may cancel this transaction, without any penalty or obligation, within three business days from the above date. If you cancel, any property traded in, any payments made by you under the contract or sale, and any negotiable instrument executed by you will be returned within 10 days following receipt by the seller of your cancellation notice, and any security interest arising out of the transaction will be canceled. If you cancel, you must make available to the seller at your residence, in substantially as good condition as when received, any goods delivered to you under this contract or sale, or you may, if you wish, comply with the instructions of the seller regarding the return shipment of the goods at the seller's expense and risk. If you do make the goods available to the seller and the seller does not pick them up within 20 days of the date of your notice of cancellation, you may retain or dispose of the goods without any further obligation. If you fail to make the goods available to the seller, or if you agree to return the goods to the seller and fail to do so, then you remain liable for performance of all obligations under the contract. To cancel this transaction, mail or deliver a signed and dated copy of this cancellation notice, or any other written notice within 72 hours of signing this contract.

Remit to the following address -

LNL CONSTRUCTION, INC. 8698 Elk Grove Blvd., Suite 1-277 Elk Grove, CA 95624 916-247-0770 Lic#1118186 within 72 hours of signing this contract.)

Memo

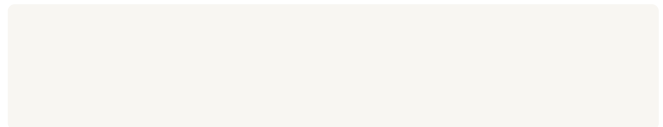
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All materials are based upon contractor grade materials, unless otherwise noted.

Signature

[Click here to sign](#)

**Lnl Construction Inc.**



Company Signature

Client Signature



## Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

[www.sfecc.ca.gov](http://www.sfecc.ca.gov)

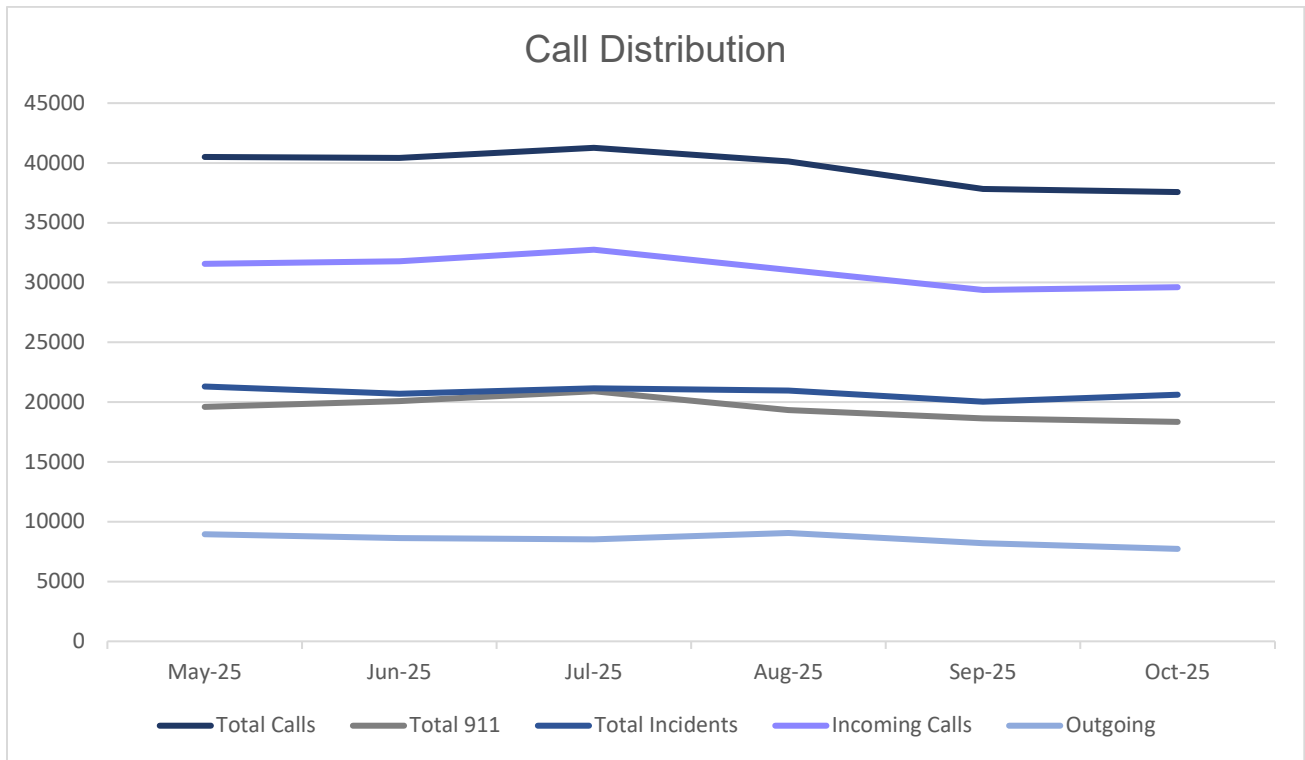
### Telephony Performance Measure October 2025

#### Overview

TOTAL CALL VOL.	37,565
TOTAL INCIDENTS	20,614
INCOMING CALLS	29,619
OUTGOING CALLS	7,730

#### Incoming Lines Detail

911 LINES	18,349
SEVEN DIGIT EMERGENCY	4,522
ALLIED/ADMIN	6,964





## Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

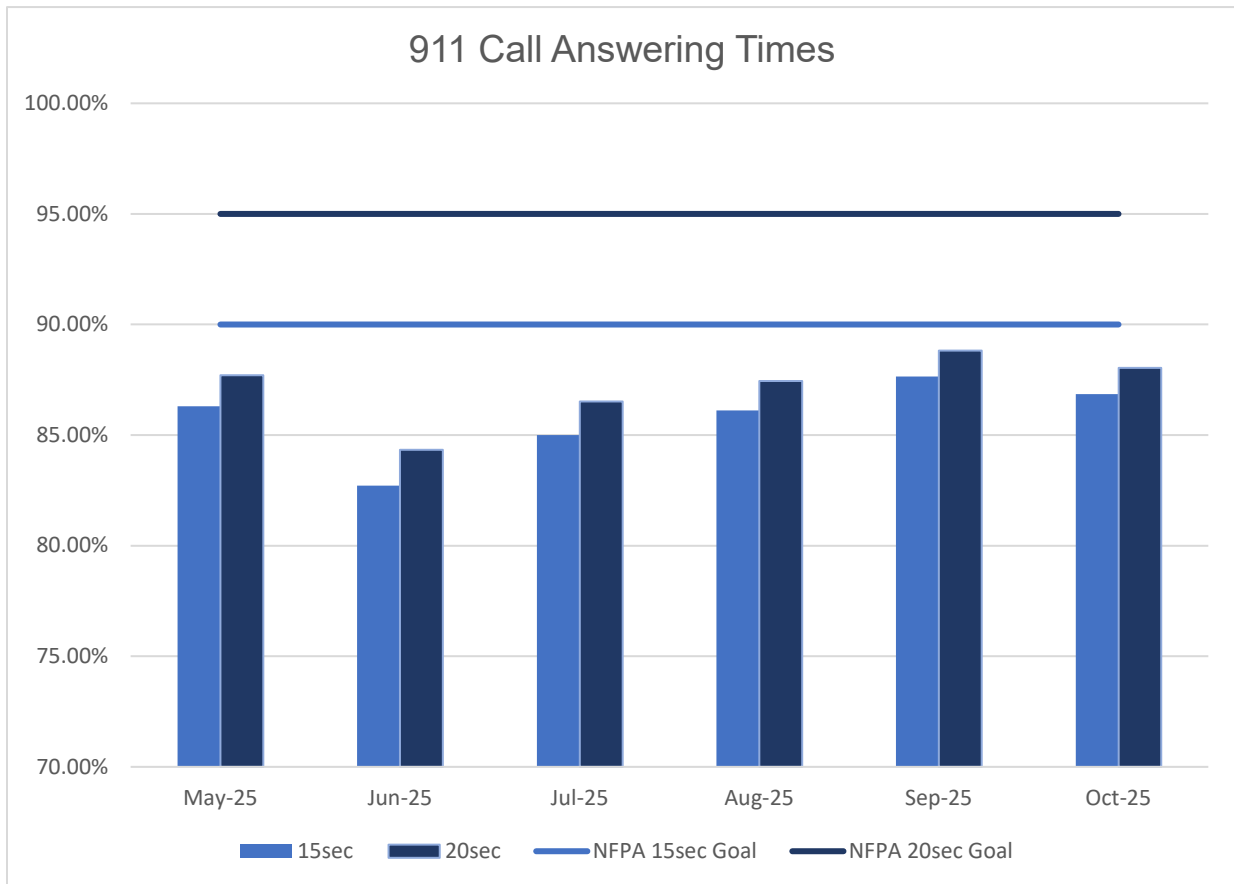
[www.srfecc.ca.gov](http://www.srfecc.ca.gov)

### Emergency Lines Answering Standard: NFPA-1221 (2019 Edition)

**90% answered within 15 seconds**

**95% answered within 20 seconds**

Month	15 Seconds Compliance	20 Seconds Compliance
May	86.30%	87.71%
June	82.72%	84.33%
July	85.00%	86.52%
Aug	86.12%	87.44%
Sep	87.65%	88.82%
Oct	86.85%	88.04%

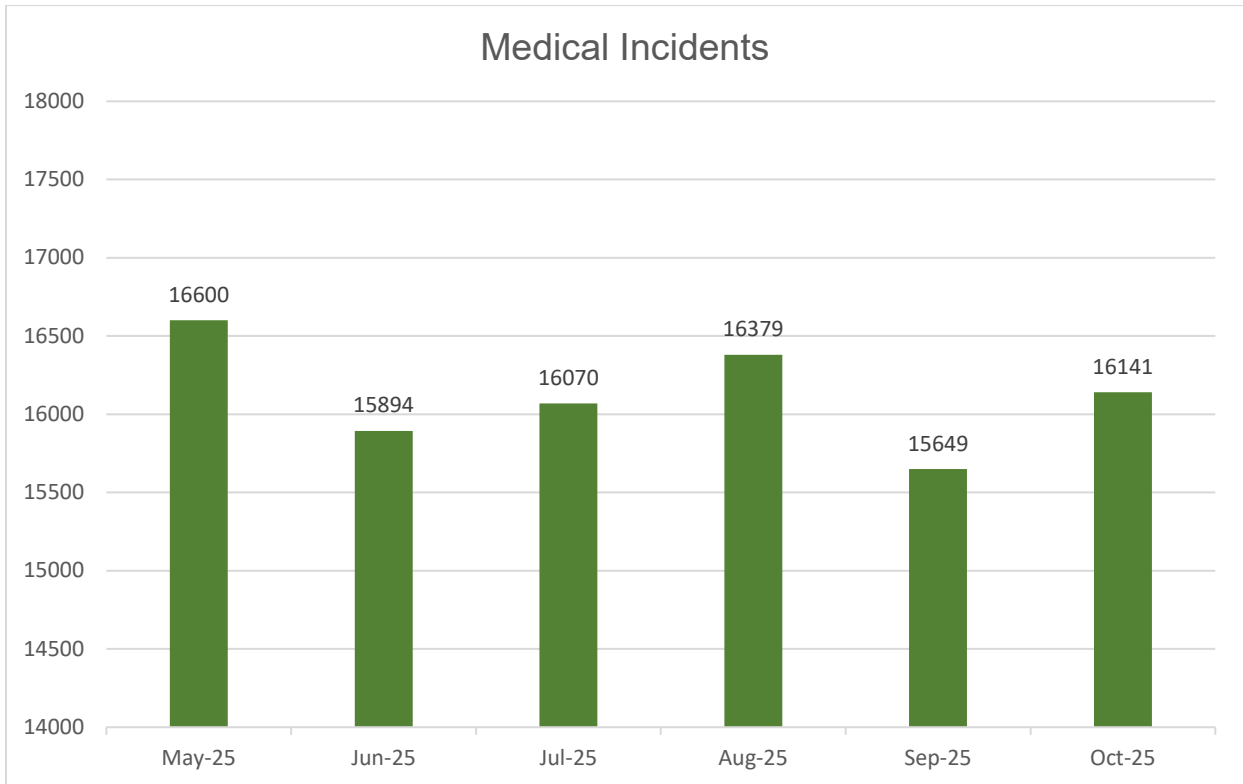
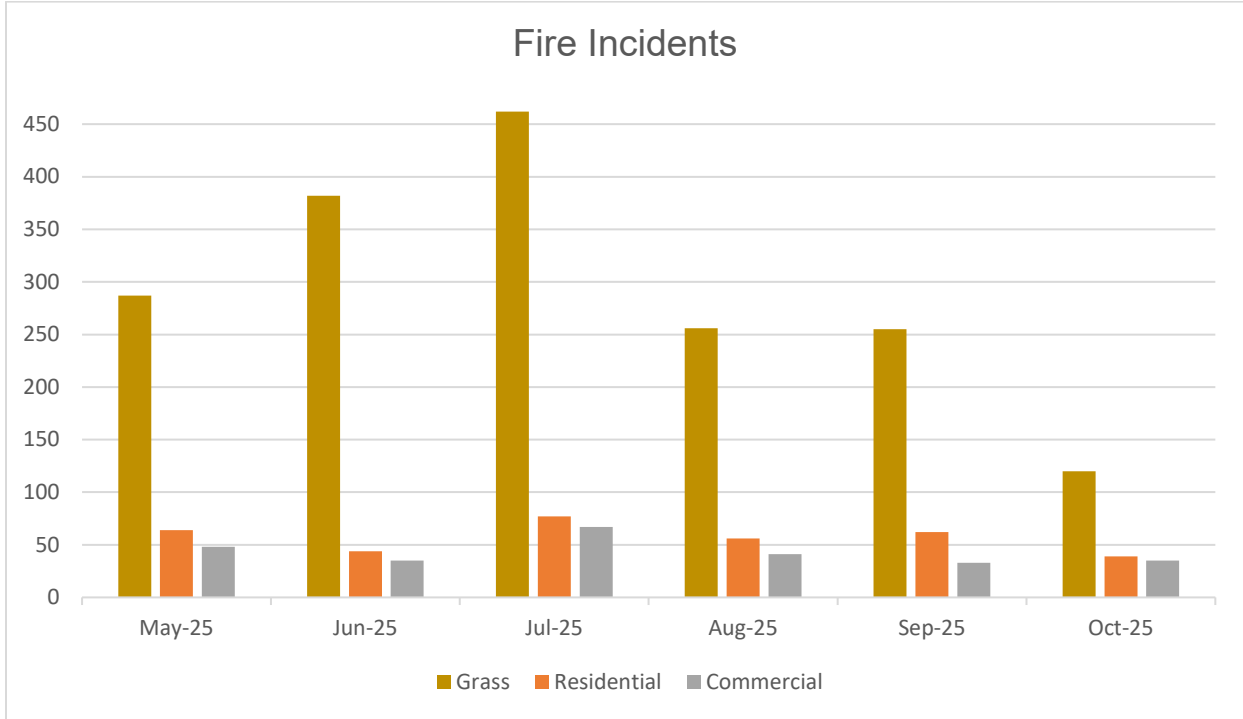




# Sacramento Regional Fire/EMS Communications Center

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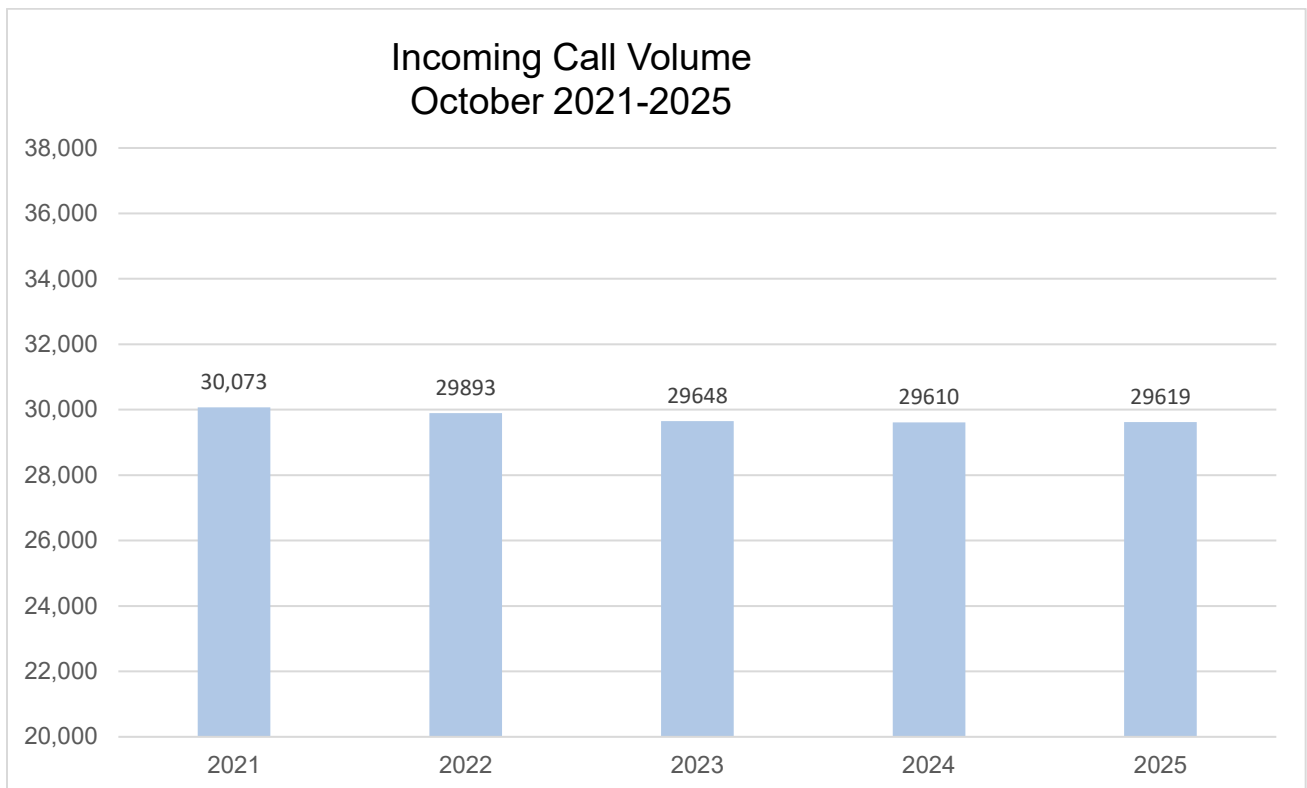
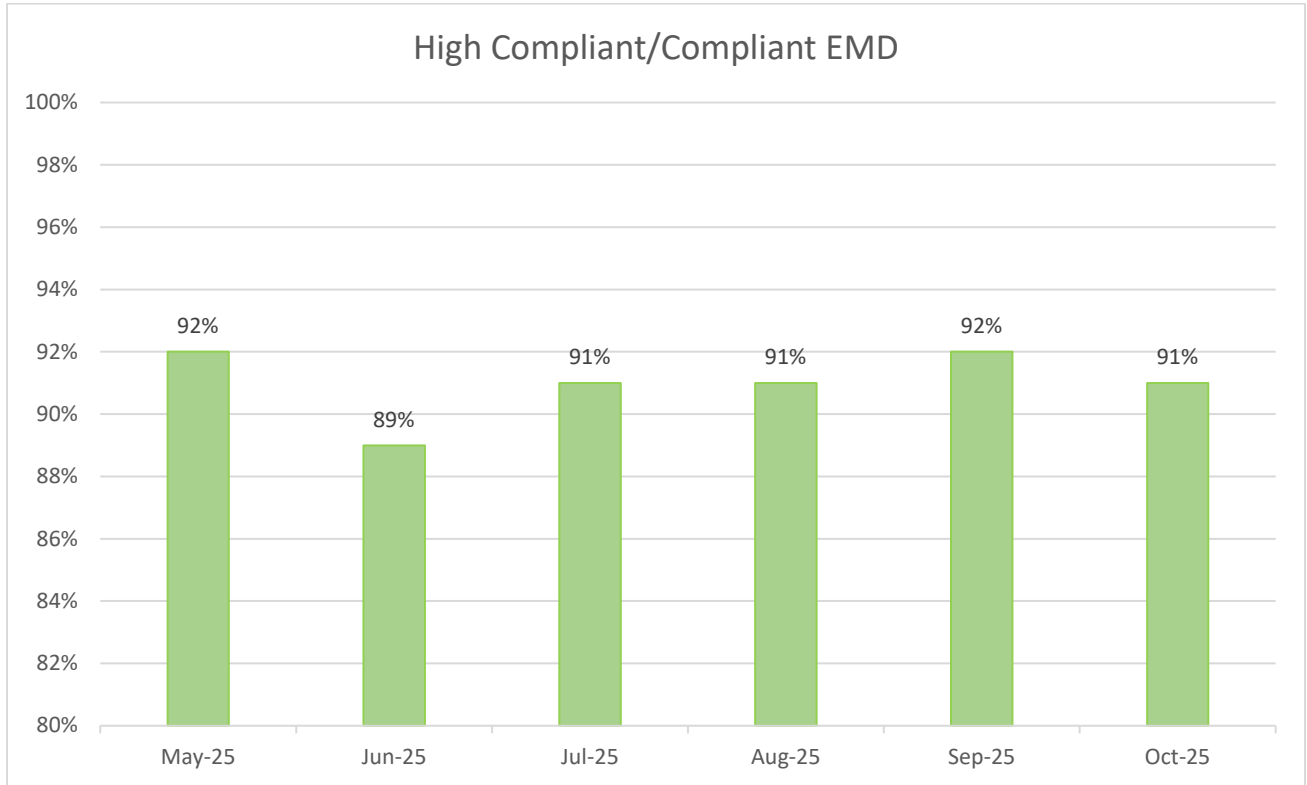




## Sacramento Regional Fire/EMS Communications Center

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## Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

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### Executive Monthly Credit Card Usage Report FY 25-26

Reporting Month: October 2025

Last 4 of card	Last Name	Status	Credit Limit	Monthly Usage	Approvals		
					Employee	Manager	CED
7703	Brooker	Open	\$ 2,000.00	\$ 497.42	<sup>DS</sup> LB	<sup>Initial</sup> M	<sup>DS</sup> DP
5543	Gingery	Open	\$ 15,000.00	\$ -			
9801	Kukharets	Open	\$ 2,000.00	\$ 1,385.76	<sup>Initial</sup> RL	<sup>Initial</sup> M	<sup>DS</sup> DP
8134	Nichols	Open	\$ 15,000.00	\$ 4,728.32	<sup>Initial</sup> BN	<sup>Initial</sup> M	<sup>DS</sup> DP
3320	Poirier	Open	\$ 1,500.00	\$ 538.16	<sup>Initial</sup> TP		
0586	Quintard	Open	\$ 1,500.00	\$ 203.90	<sup>Initial</sup> LA	<sup>Initial</sup> M	<sup>DS</sup> DP
8295	Shelton	Open	\$ 1,500.00	\$ 272.56	<sup>Initial</sup> LKS	<sup>Initial</sup> LA	<sup>DS</sup> DP
9339	Shmatovich	Open	\$ 2,000.00	\$ 568.75	<sup>Initial</sup> M	<sup>Initial</sup> LA	<sup>DS</sup> DP
7583	Soares	Open	\$ 1,500.00	\$ -			
0502	Strong	Open	\$ 1,500.00	\$ 43.46	<sup>DS</sup> EMS	<sup>Initial</sup> LA	<sup>DS</sup> DP
9713	Tackett	Open	\$ 1,500.00	\$ -			
4353	Vargo	Open	\$ 10,000.00	\$ 8,087.10	<sup>Initial</sup> CV	<sup>Initial</sup> M	<sup>DS</sup> DP
3923	Vazquez	Open	\$ 1,500.00	\$ 35.91	<sup>Initial</sup> YV	<sup>Initial</sup> LA	<sup>DS</sup> DP
4445	Parker	Open	\$ 5,000.00	\$ -			
		<b>Total:</b>	<b>\$ 61,500.00</b>	<b>\$ 16,361.34</b>			

**New/Closed Accounts Added:** No

**Cards Reported Lost or Stolen:** None

**Disputed Transactions:** None

**Changes in Authorization Limits:** Yes

-Permanent increase: Roman Kukharets to \$2,000

**Monthly Liability:** \$61,500



## Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

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FY 25-26			
Total Monthly Credit Card Usage			
July	\$	23,702.46	January
August	\$	18,487.52	February
September	\$	25,497.86	March
October	\$	16,361.34	April
November			May
December			June

I certify I have reviewed and approved the monthly credit card transactions and activity as reported. These are legitimate expenses incurred solely for the benefit of SRF ECC business. I also certify that no alcoholic beverages, tobacco products, gift cards or gift certificates were purchased.

DocuSigned by:  
  
 7687B8D85FB9421...

11/13/2025

Chief Executive Director Signature

Date



**Sacramento Regional Fire/EMS Communications Center**  
 10230 Systems Parkway, Sacramento, CA 95827-3006  
 www.srfecc.ca.gov

**FY 25/26 Budget to Actuals Report**  
**Month End October 2025**  
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GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>REVENUE</b>								
4010-910	Member Contribution SMFD	(6,108,469)	0	3,054,234	(2,036,156)	(5,090,391)	250.00%	(3,054,235)
4010-920	Member Contribution SFD	(6,250,526)	0	3,125,263	(2,083,509)	(5,208,772)	250.00%	(3,125,263)
4010-930	Member Contribution CFD	(1,278,517)	0	639,258	(426,172)	(1,065,431)	250.00%	(639,259)
4010-940	Member Contribution FFD	(568,230)	0	284,115	(189,410)	(473,525)	250.00%	(284,115)
4014-000	OES Deployment	(1)	52,371	250,737	(1)	(250,738)	25073758.00%	(250,738)
4015:4998	Other Revenue	0	5,241	23,373	0	(23,373)	0.00%	(23,373)
<b>TOTAL REVENUE</b>		<b>(14,205,743)</b>	<b>57,612</b>	<b>7,376,980</b>	<b>(4,735,248)</b>	<b>(12,112,229)</b>	<b>255.79%</b>	<b>(21,582,723)</b>

GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>EMPLOYEE-RELATED EXPENSES</b>								
5010	Base Salaries and Wages	6,144,958	399,084	1,599,416	2,048,319	448,903	21.92%	4,545,542
5020	Overtime	300,000	32,119	123,522	100,000	(23,522)	-23.52%	176,478
5030	Overtime - FLSA	133,069	8,762	31,507	44,356	12,850	28.97%	101,562
5035	OES Deployment	1	17,357	229,315	1	(229,314)	-22931352.00%	(229,314)
5040	Uniform Allowance	47,350	400	1,300	15,783	14,483	91.76%	46,050
5050	Night/Admin Shift Differential	117,144	3,795	21,468	39,048	17,580	45.02%	95,676
5055	Out-of-Class Pay	41,300	1,467	9,408	13,767	4,358	31.66%	31,892
5060	Longevity	52,700	4,000	16,050	17,567	1,517	8.63%	36,650
5065	On-Call Pay	82,575	5,750	24,900	27,525	2,625	9.54%	57,675
5115	Vacation Cash Out	54,000	6,047	7,383	18,000	10,617	58.98%	46,617
5120	Sick Leave	0	16,397	74,907	0	(74,907)	0.00%	(74,907)
5130	CTO Leave	0	15,802	50,498	0	(50,498)	0.00%	(50,498)
5140	Holiday Pay	249,855	21,083	66,811	83,285	16,474	19.78%	183,043
5220	Training Pay	43,285	3,335	14,431	14,428	(3)	-0.02%	28,854
5310	Workers Compensation Insurance	106,500	5,877	23,508	35,500	11,992	33.78%	82,992
5410	FED ER Tax - Medicare	80,000	7,132	30,368	26,667	(3,701)	-13.88%	49,632
5413	FED ER Tax - Social Security	1,000	0	0	333	333	100.00%	1,000
5420	State ER Tax - ETT	3,000	17	29	1,000	971	97.15%	2,971
5423	State ER Tax- UI-	25,000	449	742	8,333	7,592	91.10%	24,258
5510	Medical Insurance	1,351,970	103,570	392,769	450,657	57,888	12.85%	959,201
5520	Dental Insurance	119,769	15,279	37,434	39,923	2,489	6.23%	82,335
5530	Vision Insurance	12,781	730	2,784	4,260	1,476	34.64%	9,997
5610	Retirement Benefit Expense	1,466,788	66,062	408,019	488,929	80,911	16.55%	1,058,770
5620	OPEB Benefit Expense	464,069	34,087	137,755	154,690	16,934	10.95%	326,314
5625	Education Incentive	57,026	5,060	21,246	19,009	(2,237)	-11.77%	35,780
5690	Other Salary and Benefit Expns	14,000	970	3,947	4,667	720	15.42%	10,053
<b>TOTAL EMPLOYEE-RELATED EXPENSES</b>		<b>10,968,140</b>	<b>774,631</b>	<b>3,329,517</b>	<b>3,656,047</b>	<b>326,531</b>	<b>8.93%</b>	<b>7,638,624</b>

GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>MATERIALS &amp; SUPPLIES</b>								
6010	Office Supplies	11,000	142	4,018	3,667	(351)	-9.57%	6,982
6013	Office Supplies - Ink Cartridge	1,500	0	0	500	500	100.00%	1,500
6015	Equipment Rental	12,500	848	3,393	4,167	773	18.56%	9,107
6020	Postage	1,000	0	155	333	179	53.58%	845
6050	Center Supplies	19,000	2,113	6,630	6,333	(297)	-4.69%	12,370
6090	Other Materials and Supplies	1,000	0	217	333	116	34.75%	782
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>46,000</b>	<b>3,103</b>	<b>14,413</b>	<b>15,333</b>	<b>920</b>	<b>6.00%</b>	<b>31,587</b>



**Sacramento Regional Fire/EMS Communications Center**  
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**FY 25/26 Budget to Actuals Report**  
**Month End October 2025**  
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GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>PROFESSIONAL SERVICES</b>								
6110	Legal Services	240,000	19,465	87,784	80,000	(7,784)	-9.73%	152,216
6115	Accounting and Audit Services	26,200	0	1,676	8,733	7,057	80.81%	24,524
6120	Actuary Services	11,000	0	2,300	3,667	1,367	37.27%	8,700
6125	Consulting Services	668,401	33,695	182,093	222,800	40,708	18.27%	486,308
6140	Technological Services	132,640	17,019	38,859	44,213	5,354	12.11%	93,781
6190	Other Professional Services	600	0	0	200	200	100.00%	600
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>1,078,841</b>	<b>70,179</b>	<b>312,712</b>	<b>359,613</b>	<b>46,902</b>	<b>13.04%</b>	<b>766,129</b>

GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>COMMUNICATION EQUIPMENT &amp; SERVICES</b>								
6220	Maintenance - Radios & Radio Equipment	43,050	0	554	14,350	13,796	96.14%	42,496
6221	Maintenance - Radio Consoles & Other	91,245	5,834	23,335	30,415	7,080	23.28%	67,910
6223	Radio - Backbone Subscription SRRCS	21,000	1,294	6,705	7,000	295	4.21%	14,295
6230	Communication Services	289,255	30,573	33,765	96,418	62,653	64.98%	255,490
6245	Maintenance - Tower Equipment	16,740	2,582	3,103	5,580	2,477	44.40%	13,637
6250	Communication Supplies	11,000	0	0	3,667	3,667	100.00%	11,000
6290	Other Communication Services and Equipment	1,000	0	44	333	289	86.82%	956
<b>TOTAL COMMUNICATION EQUIPMENT &amp; SERVICES</b>		<b>473,290</b>	<b>40,283</b>	<b>67,506</b>	<b>157,763</b>	<b>90,257</b>	<b>57.21%</b>	<b>405,784</b>

GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>HW &amp; SW MAINT</b>								
6310	Hardware Maintenance - Equipment	25,000	1,086	1,086	8,333	7,247	86.97%	23,914
6315	Hardware Maintenance - Network	788	45	180	263	82	31.40%	607
6319	Hardware Maintenance Other	1,000	0	0	333	333	100.00%	1,000
6320	Software Maintenance - Applications	268,639	15,881	(115,293)	89,546	204,840	228.75%	383,933
6322	CAD Maintenance and Support/Northrop Grumman	558,783	43,363	173,619	186,261	12,641	6.79%	385,163
6323	Software Maintenance - GIS	88,054	6,835	27,339	29,351	2,013	6.86%	60,716
6330	Software Maintenance - Network	1,045	0	0	348	348	100.00%	1,045
6350	Computer Supplies	5,500	57	2,847	1,833	(1,014)	-55.29%	2,653
6390	Other, Computer Services and Supplies	1,200	0	0	400	400	100.00%	1,200
<b>TOTAL HW &amp; SW MAINT</b>		<b>950,009</b>	<b>67,267</b>	<b>89,778</b>	<b>316,668</b>	<b>226,892</b>	<b>71.65%</b>	<b>860,231</b>



# Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

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## FY 25/26 Budget to Actuals Report

Month End October 2025

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GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>FACILITIES &amp; FLEET</b>								
6410	Services - Landscaping	4,800	399	1,595	1,600	5	0.33%	3,205
6415	Maintenance - Building	13,730	1,641	9,493	4,577	(4,916)	-107.42%	4,237
6260	Lease - CTC	99,000	8,258	24,532	33,000	8,468	25.66%	74,468
6420	Services - Custodial	70,000	5,150	20,300	23,333	3,033	13.00%	49,700
6421	Services - Center Security	50	50	50	17	(33)	-201.14%	0
6425	Maintenance - HVAC	16,000	0	1,885	5,333	3,449	64.67%	14,116
6235	Maintenance - Power Supply	34,700	396	24,537	11,567	(12,971)	-112.14%	10,162
6430	Services - Cable	2,487	186	735	829	94	11.30%	1,752
6435	Services - Pest Control	1,100	77	308	367	59	15.98%	792
6490	Other, Facilities and Fleet	21,007	0	2,045	7,002	4,958	70.80%	18,962
6510	Utilities - Electric	63,779	4,812	20,540	21,260	720	3.38%	43,239
6515	Utilities - Water	9,000	617	3,481	3,000	(481)	-16.02%	5,519
6520	Utilities - Refuse Collection / Disposal	10,600	0	2,599	3,533	935	26.45%	8,001
6525	Utilities - Sewage Disposal Services	2,079	169	338	693	355	51.20%	1,741
6635	Services - Bottled Water	5,500	500	1,561	1,833	272	14.85%	3,939
6645	Services - Printing	3,300	192	869	1,100	231	21.02%	2,431
6650	Services - Shredding	3,960	309	1,126	1,320	194	14.72%	2,834
6652	Fleet - Maintenance	5,600	135	1,644	1,867	223	11.95%	3,956
6654	Fleet - Fuel	13,000	746	3,396	4,333	937	21.63%	9,604
6655	Insurance (Property and Fleet)	75,020	5,556	22,223	25,007	2,784	11.13%	52,797
6690	Other - Facility & Fleet Management	1,000	0	0	333	333	100.00%	1,000
<b>TOTAL FACILITIES &amp; FLEET</b>		<b>455,712</b>	<b>29,193</b>	<b>143,257</b>	<b>151,904</b>	<b>8,648</b>	<b>5.69%</b>	<b>312,456</b>

GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>RECRUITMENT, RETENTION &amp; TRAINING</b>								
6610	Recruitment	24,875	2,170	8,944	8,292	(652)	-7.87%	15,931
6612	Employee Retention	21,450	1,558	7,426	7,150	(276)	-3.86%	14,024
6615	Employee Education & Training	29,200	(12,763)	(11,461)	9,733	21,194	217.75%	40,661
6618	Conference Registration	20,700	738	11,199	6,900	(4,299)	-62.31%	9,501
6621	Air	15,000	1,150	4,181	5,000	819	16.38%	10,819
6622	Lodging	15,000	3,318	21,580	5,000	(16,580)	-331.60%	(6,580)
6623	Rental Cars	2,500	423	10,117	833	(9,283)	-1113.92%	(7,617)
6624	Parking	2,000	204	324	667	342	51.32%	1,675
6625	Membership Dues	6,690	2,991	3,106	2,230	(876)	-39.30%	3,584
6626	Taxi, Uber, Mileage, Other	4,200	275	3,615	1,400	(2,215)	-158.19%	585
6627	Per Diem	9,000	2,656	8,368	3,000	(5,368)	-178.94%	632
6639	Accrediations - ACE	650	0	0	217	217	100.00%	650
6640	Uniform/Badges/Shirts	10,000	981	3,096	3,333	237	7.11%	6,904
6660	Operations Support	45,985	444	1,563	15,328	13,765	89.80%	44,422
6661	Administration Support	26,500	306	854	8,833	7,980	90.34%	25,646
<b>TOTAL RECRUITMENT, RETENTION &amp; TRAINING</b>		<b>233,750</b>	<b>4,451</b>	<b>72,912</b>	<b>77,916</b>	<b>5,003</b>	<b>6.42%</b>	<b>160,837</b>
<b>GRAND TOTAL EXPENSES</b>		<b>14,205,742</b>	<b>989,107</b>	<b>4,030,095</b>	<b>4,735,244</b>	<b>705,153</b>	<b>14.89%</b>	<b>10,175,647</b>

GL Account	Description	FY 25/26 Budget	Period 4 Actual	FY 25/26 YTD Actual	FY 25/26 YTD Budget	FY 25/26 YTD Variance	FY 25/26 YTD Variance %	Budget Remainder
<b>CAPITAL IMPROVEMENTS</b>								
6997-021	Capital Improvement - CAD	793,997	0	0	264,666	264,666	100.00%	793,997
6997-022	Capital Improvement - DRC	0	0	0	0	0	0.00%	0
6997-023	Capital Improvement - Equipment	0	0	0	0	0	0.00%	0
6997-024	Capital Improvement - Facility	0	3,072	13,401	0	(13,401)	0.00%	(13,401)
6997-025	Capital Improvement - Hardware	480,000	12,299	38,198	160,000	121,802	76.13%	441,802
6997-026	Capital Improvement - Software	74,362	0	0	24,787	24,787	100.00%	74,362
6997-027	Capital Improvement - Technology	0	21,957	21,957	0	(21,957)	0.00%	(21,957)
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>1,348,359</b>	<b>37,328</b>	<b>73,556</b>	<b>449,453</b>	<b>375,896</b>	<b>83.63%</b>	<b>1,274,802</b>

CASH FLOW FY 25-26	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
1116 Operating - opening balance	2,035,645.66	4,027,425.36	6,970,052.21	5,673,258.05	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	
IN	3,367,747.90	3,905,697.43	7,176.49	175,496.02	-	-	-	-	-	-	-	-	7,456,117.84
Member Agencies Contributions	3,338,349.17	3,802,726.40	-	-									7,141,075.57
Sum of Debits	29,398.73	102,971.03	7,176.49	175,496.02									315,042.27
OUT	(1,375,968.20)	(963,070.58)	(1,303,970.65)	(972,536.68)	-	-	-	-	-	-	-	-	(4,615,546.11)
Employee Related Expenses	(369,247.82)	(371,649.73)	(426,106.65)	(371,221.10)									(1,538,225.30)
CalPERS Expenses	(167,694.08)	(244,973.23)	(244,848.46)	(258,398.47)									(915,914.24)
Operating Expenses	(839,026.30)	(346,447.62)	(637,113.09)	(347,586.73)									(2,170,173.74)
Transfer Out / Transfer In	-	-	4,097.55	4,669.62									8,767.17
1116 Operating - closing balance	4,027,425.36	6,970,052.21	5,673,258.05	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	4,876,217.39	
1197 CIP - opening balance	1,390,962.05	1,368,074.19	1,367,924.19	1,359,707.31	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	
IN	-	-	-	-	-	-	-	-	-	-	-	-	-
OUT	(22,887.86)	(150.00)	(8,216.88)	(26,627.77)	-	-	-	-	-	-	-	-	(57,882.51)
CAD	-	-	-	-									-
DRC	-	-	-	-									-
Equipment	-	-	-	(9,105.77)									(9,105.77)
Facility	-	(150.00)	(7,634.60)	(3,439.03)									(11,223.63)
Hardware	(22,887.86)	-	(582.28)	(14,082.97)									(37,553.11)
Software	-	-	-	-									-
Technology	-	-	-	-									-
Other	-	-	-	-									-
1197 CIP - closing balance	1,368,074.19	1,367,924.19	1,359,707.31	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	1,333,079.54	
1113 Lease - beginning balance	379,627.29	357,235.99	334,844.49	312,452.73	290,060.85	267,666.51	245,272.17	222,877.83	200,483.49	178,089.15	155,694.81	133,300.47	
IN	3.04	2.84	2.58	2.46									10.92
OUT	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(22,394.34)	(268,732.08)
1113 Lease - closing balance	357,235.99	334,844.49	312,452.73	290,060.85	267,666.51	245,272.17	222,877.83	200,483.49	178,089.15	155,694.81	133,300.47	110,906.13	
1114 Reserve - opening balance	1,711,163.60	1,714,796.89	1,718,437.90	1,721,950.11	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	-
IN	3,633.29	3,641.01	3,512.21	3,363.70									14,150.21
OUT	-	-	-	-									-
1114 Reserve - closing balance	1,714,796.89	1,718,437.90	1,721,950.11	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	1,725,313.81	
1126 HF - opening balance	114.23	108.82	74.22	83.99	104.37	104.37	104.37	104.37	104.37	104.37	104.37	104.37	
IN	340.00	340.00	360.00	360.00									1,400.00
OUT	(345.41)	(374.60)	(350.23)	(339.62)									(1,409.86)
1126 HF - closing balance	108.82	74.22	83.99	104.37	104.37	104.37	104.37	104.37	104.37	104.37	104.37	104.37	
<b>TOTAL</b>	<b>7,467,641.25</b>	<b>10,391,258.79</b>	<b>9,067,368.20</b>	<b>8,224,671.59</b>	<b>8,202,277.25</b>	<b>8,179,882.91</b>	<b>8,157,488.57</b>	<b>8,135,198.60</b>	<b>8,112,804.26</b>	<b>8,090,409.92</b>	<b>8,068,015.58</b>	<b>8,045,621.24</b>	





# Sacramento Regional Fire/EMS Communications Center

10230 Systems Parkway, Sacramento, CA 95827-3006

[www.srfecc.ca.gov](http://www.srfecc.ca.gov)

SRFECC Positions & Authorization Document (PAD) - Revised 10/31/2025			
FY 25/26			
Center Management			
Position	Authorized	Actual	Comments
Chief Executive Director	1	1	
Operations Manager	1	0	
Deputy Director of Administration	1	1	
Executive Assistant	1	1	
<b>Totals</b>	<b>4</b>	<b>3</b>	
Operations Division			
Position	Authorized	Actual	Comments
Dispatcher Supervisor	4	4	
Manager	3	3	
Dispatcher	38	39	
Annuitant	3	1	Extra Help
<b>Totals</b>	<b>45</b>	<b>46</b>	
Administration and IT Division			
Position	Authorized	Actual	Comments
Human Resource Manager	1	1	
Human Resource Technician	1	1	
CAD Administrator	1	1	
Telecommunications Engineer	1	1	
CAD/Radio Technician	1	1	
GIS Analyst	1	1	
Systems Engineer	1	1	
Office Specialist	1	1	
Accounting Specialist II	1	1	
Payroll & Benefits Administrator	1	1	
<b>Totals</b>	<b>10</b>	<b>10</b>	
<b>Totals</b>	<b>59</b>	<b>59</b>	



**Sacramento Regional Fire/EMS Communications Center**  
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Service Anniversaries 2025

**Service Anniversaries – October 2025**

1. Tim Goodnow – 10 years
2. Marissa Shmatovich – 8 years
3. Catherine Rominger – 3 years

**Service Anniversaries – November 2025**

1. Theresa Miller – 12 years
2. Jennifer Rooke – 12 years
3. Denise Tackett – 12 years
4. Marlo Swett – 12 years
5. Courtney McClelland – 1 year

**Service Anniversaries So Far in 2025:**

1. Olivia LaFace – 3 years
2. Julia McDaniel – 3 years
3. Roman Kukharets – 13 years
4. Natalie Beletskiy – 2 years
5. Jennifer Hottal – 2 years
6. Abby Castillo – 2 years
7. Mary White – 2 years
8. Virginia (Leni) Sina – 2 years
9. Cierra Lewandowski – 27 years
10. Brad Dorsett – 12 years
11. Casey Quintard – 16 years
12. Alex Burns – 4 years
13. Dan Hess – 4 years
14. Anna Meyers – 12 years
15. Linzie Lewis – 3 years
16. Cooper Seyfer – 3 years
17. Jason Comilang – 5 years
18. Nolan Saulter – 5 years
19. Sarah Blackwell-Simon – 1 year
20. Cooper Morgan – 1 year
21. Rashawn Porter – 1 year
22. Bayleigh Nichols – 2 years
23. Brittany Won – 2 years
24. Eric Kizzie – 7 years
25. Jenn Edwards – 16 years
26. Chuck Schuler – 12 years
27. Katherine Shelton – 13 years
28. Amanda Stone-Hodge – 6 years
29. Summer Carroll – 25 years
30. Jenna Walkingstick – 5 years
31. Yvonne Vazquez – 8 years
32. Barbara Vatalaro – 27 years
33. Tara Poirier – 20 years
34. Chia Vargo – 8 years
35. Tyler Stoddard – 4 years
36. Alicia Ilaga – 4 years
37. Mellisa Gingery – 4 years
38. Ana Lencioni – 1 year
39. Jennifer Ayers-Gonzalez – 1 year
40. Alexandra Chavez – 1 year
41. Shelby Sherry – 1 year